Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)

UNCTAD-ISAR – WBCSD Webinar Assurance on sustainability reports: current practices and challenges

Tuesday, 16 June 2020

Presented by

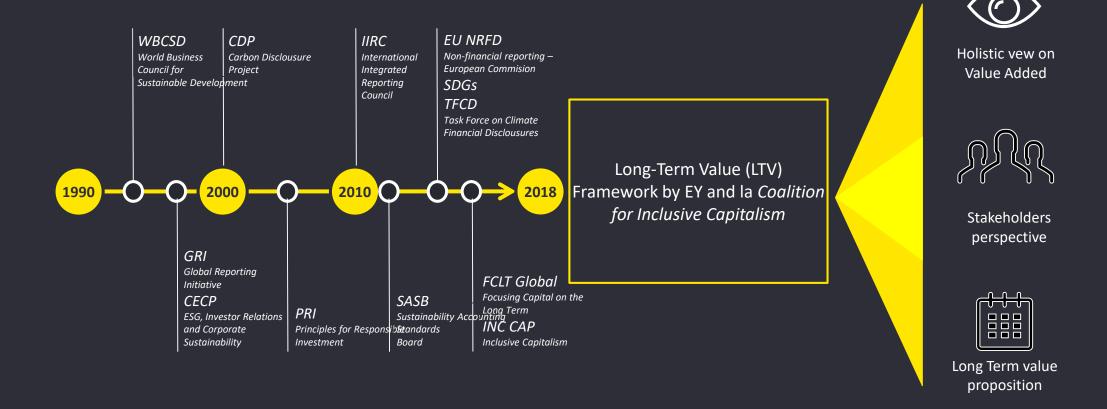
Felipe Janica Partner EY, Colombia

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International Standards on Sustainability





Long Term value Framework

What investors are looking for



Financial value view



Broad view on value



Investor perspective



Stakeholder perspective



Short-term orientation





Long-term orientation

Current frameworks

Task Force on Climate-related Financial Disclosures (TCFD) **Reporting Framework**

Planetary Boundaries Framework

Sustainable Accounting Standards Board (SASB) Conceptual Framework & **Reporting Standards**

GRI Standards

The Natural Capital Protocol

OECD Framework for measuring wellbeing and progress

International Integrated

Reporting

Framework

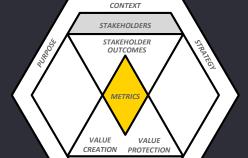
The Social Capital Protocol

UN Sustainable

Development Goals

Shared Value Framework NYU Stern CSB Framework

LTV Framework



STRATEGIC

GOVERNANCE

Non-exhaustive examples



