

SUSTAINABILITY REPORTING – CONCEPTUAL FOUNDATIONS AND CONNECTIVITY

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Conceptual Foundations and Connectivity

What is Connectivity?

What are the key similarities and differences between financial sustainability reporting concepts?

What is the IPSASB's approach to connectivity?

What is Connectivity?

con·nec·tiv·i·ty *noun*

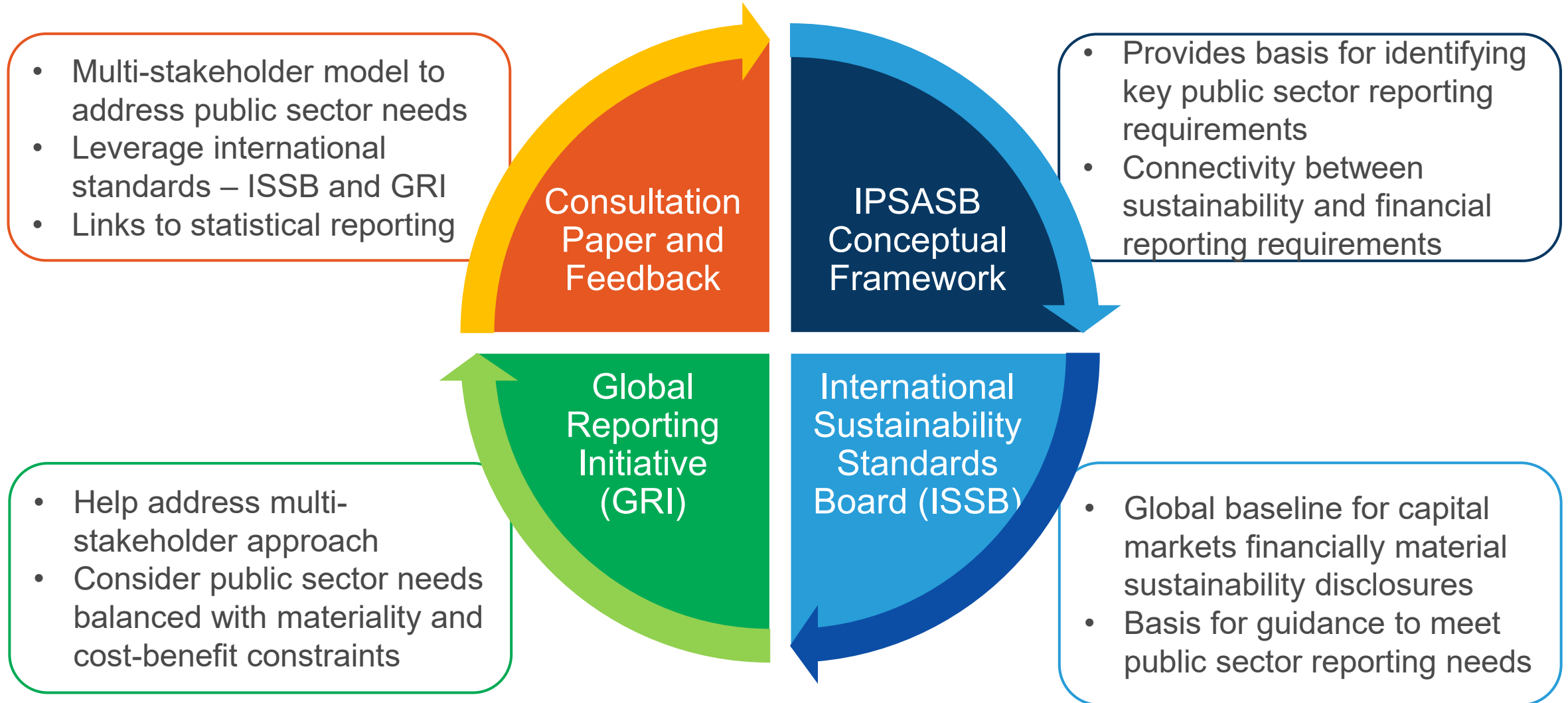
the state or extent of being connected or interconnected

con·nect *verb*

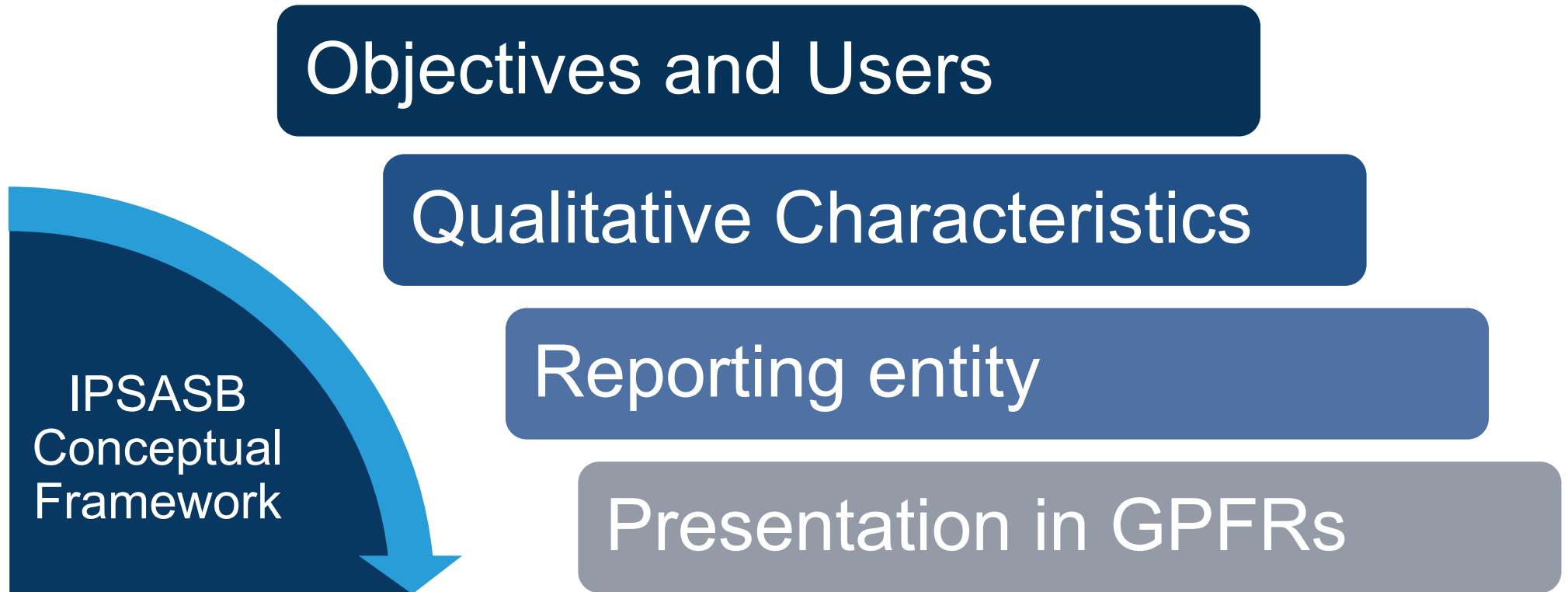
bring together or into contact so that a real or notional link is established

- *The Oxford English Dictionary*

IPSASB Sustainability Scoping Framework



Key similarities between financial and sustainability reporting



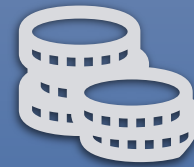
Key differences between financial and sustainability reporting



Materiality



Unique
Sustainability
Characteristics

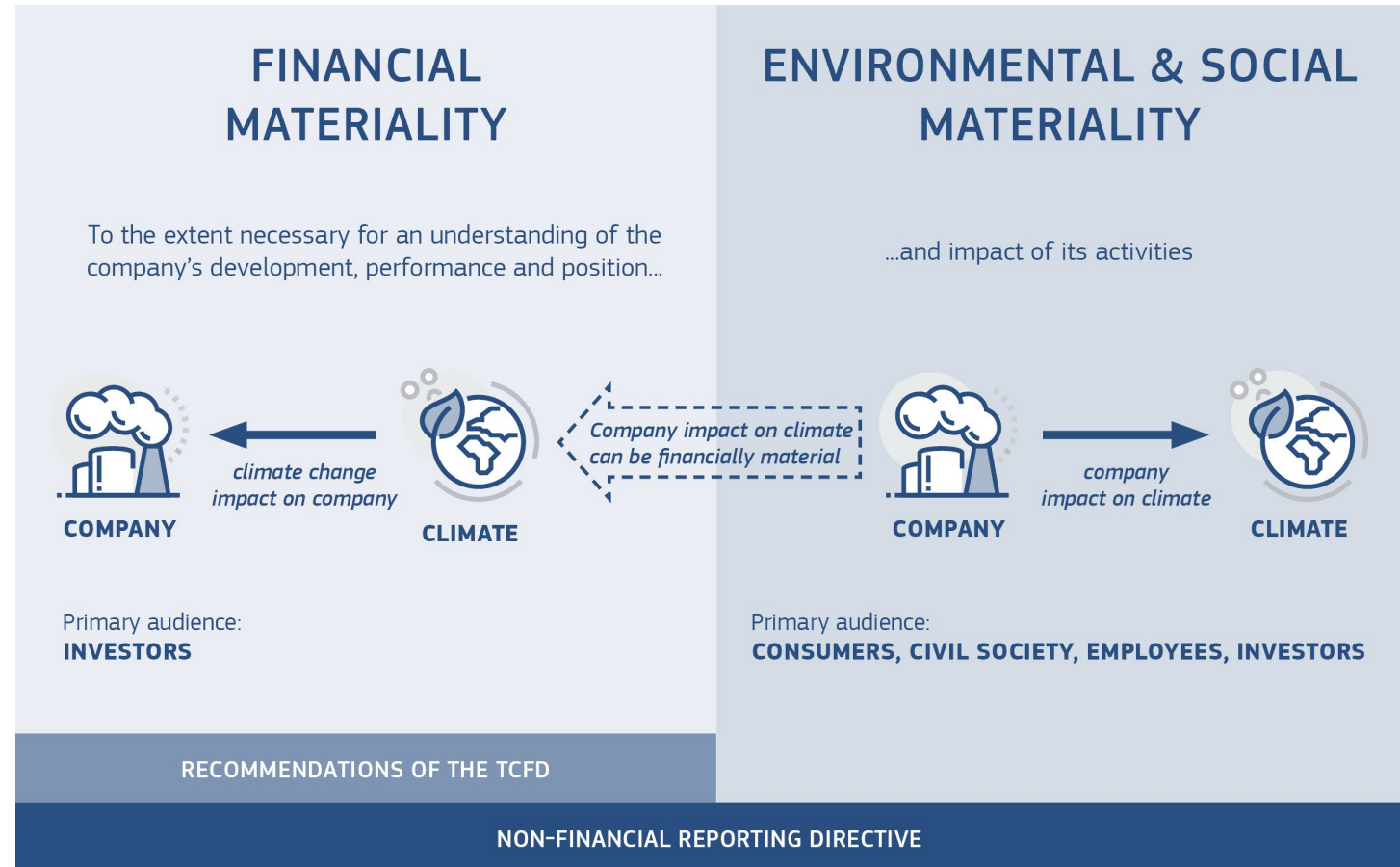


Financial vs.
non-financial
information



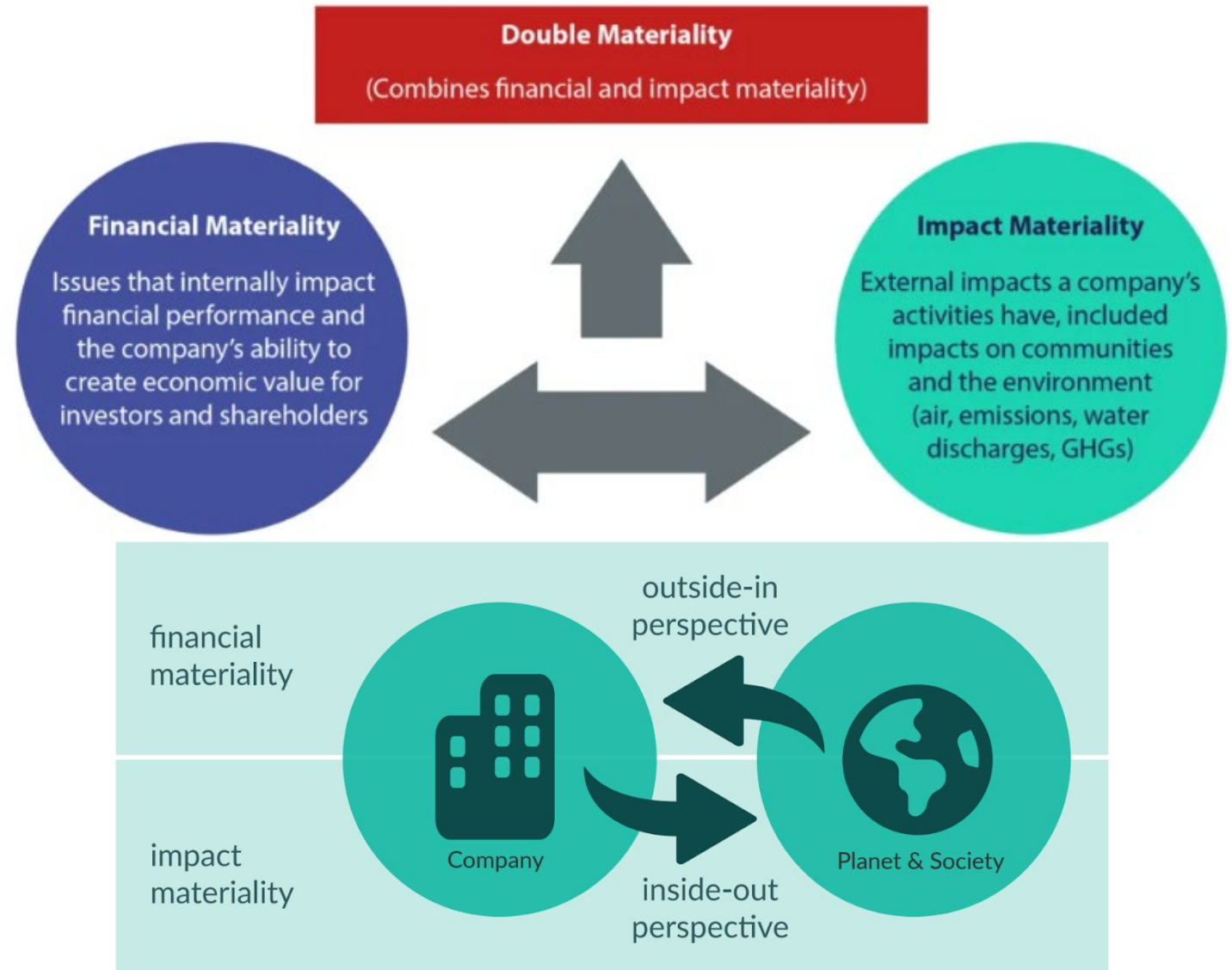
Types of
assurance

Key differences between financial and sustainability reporting



* Financial materiality is used here in the broad sense of affecting the value of the company, not just in the sense of affecting financial measures recognised in the financial statements.

Key differences between financial and sustainability reporting

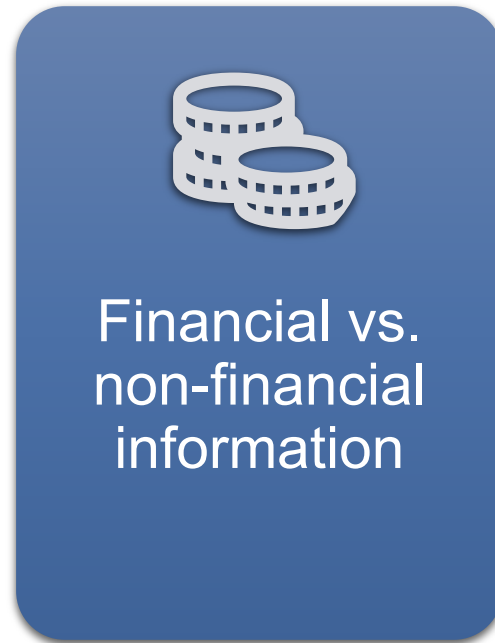


Key differences between financial and sustainability reporting

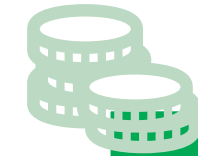


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Key differences between financial and sustainability reporting



GHG Emissions Reductions Program



Financial

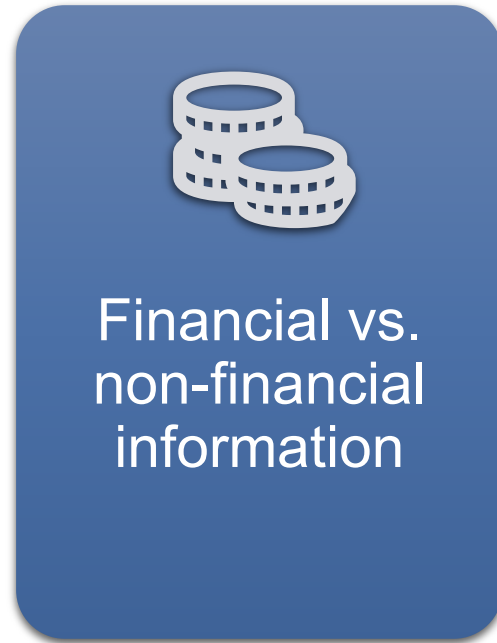
- \$ program expenses



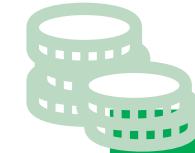
Non-financial

- GHG reduction metrics and targets

Key differences between financial and sustainability reporting



Environmental Change Assessment



Financial

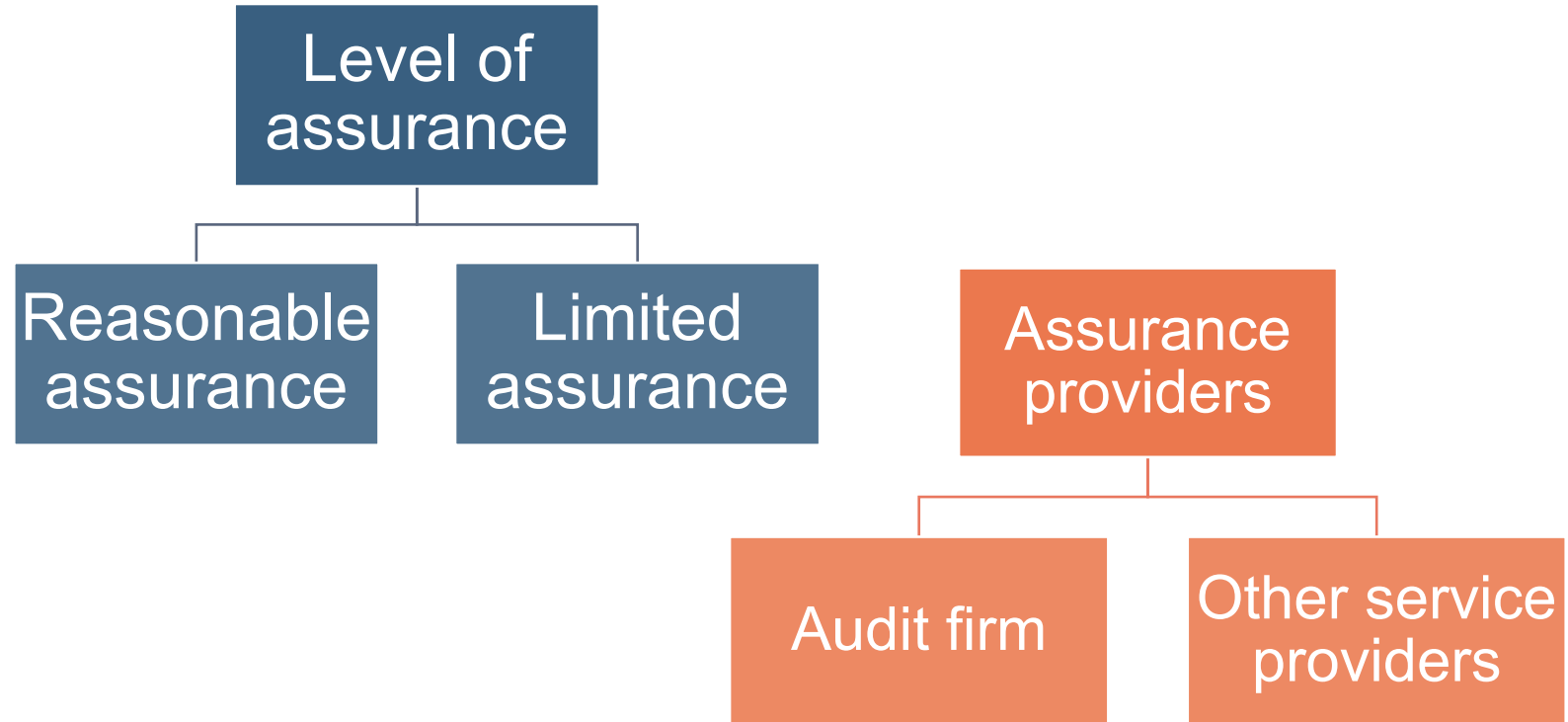
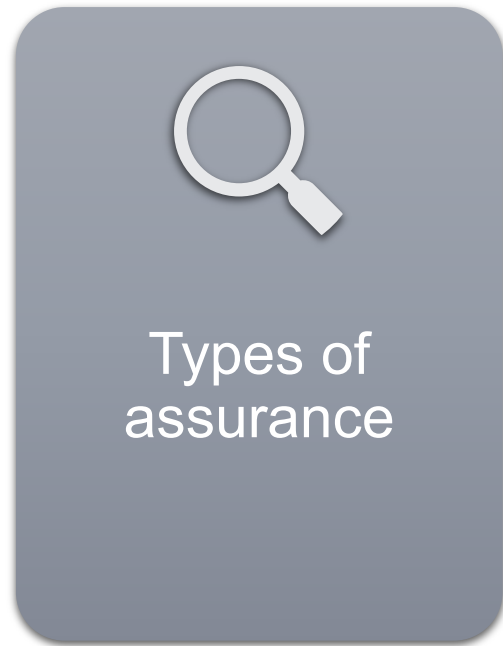
- Potential Asset impairment



Non-financial

- Climate-related risk management and strategy

Key differences between financial and sustainability reporting



IPSASB's approach to connectivity

One Board for financial and sustainability reporting

Look to IPSASB's Conceptual Framework for key similarities

Consider approach to differences through guidance development

Monitor overlapping issues
