



A framework for Sustainability Reporting

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Purpose of
the
sustainability
reporting
framework

1. Must show fair purchase and use of resources

2. Support diverse life on earth within habitable ranges

3. Measured and Audited

4. Report the outcomes and impacts

Designing
the
reporting
framework

17 UN Sustainable
Development Goals

169 targets

248 indicators

Five Principles guide sustainable development

1. Intergenerational equity

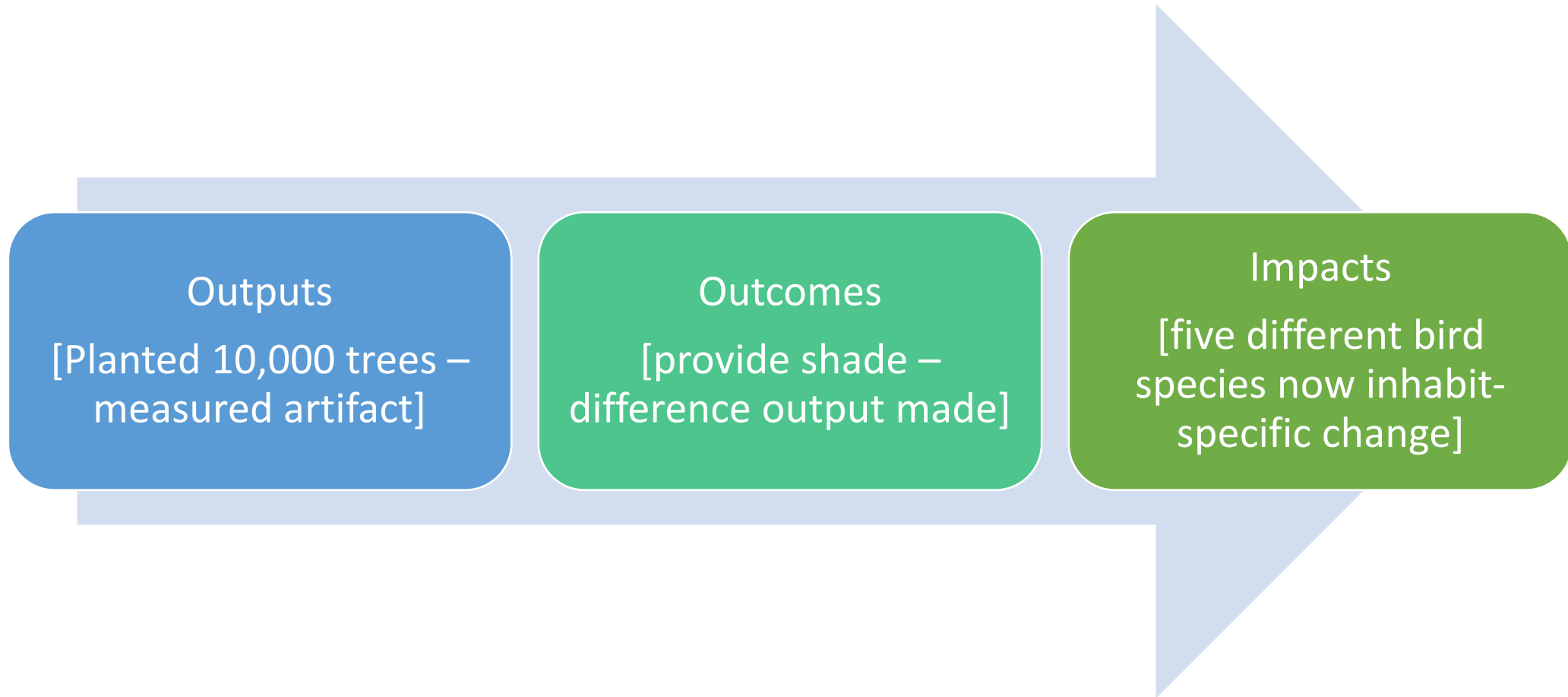
2. Intragenerational equity

4. Diversity

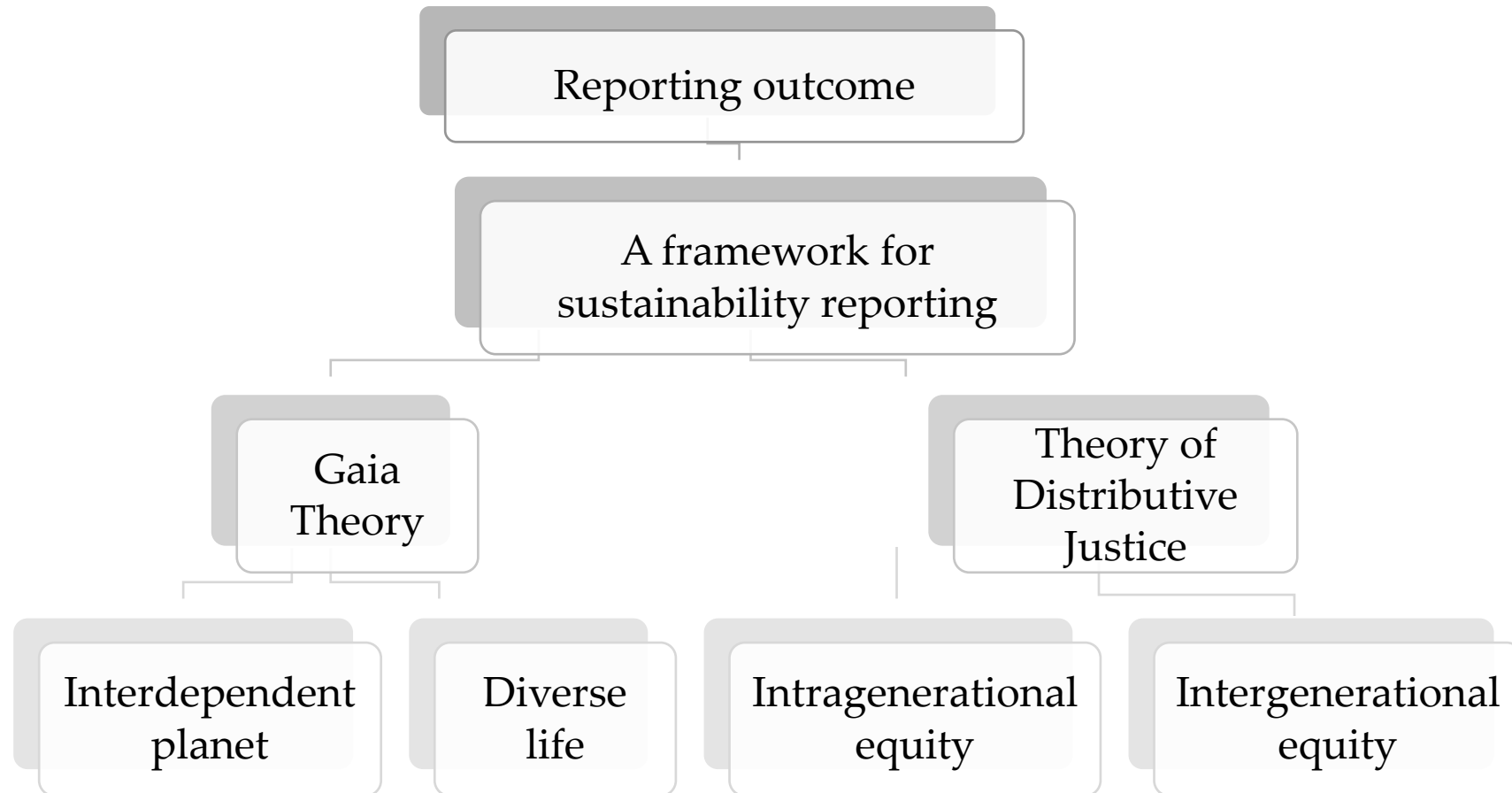
4. Interconnectedness

5. Taking precautions against irreversible results

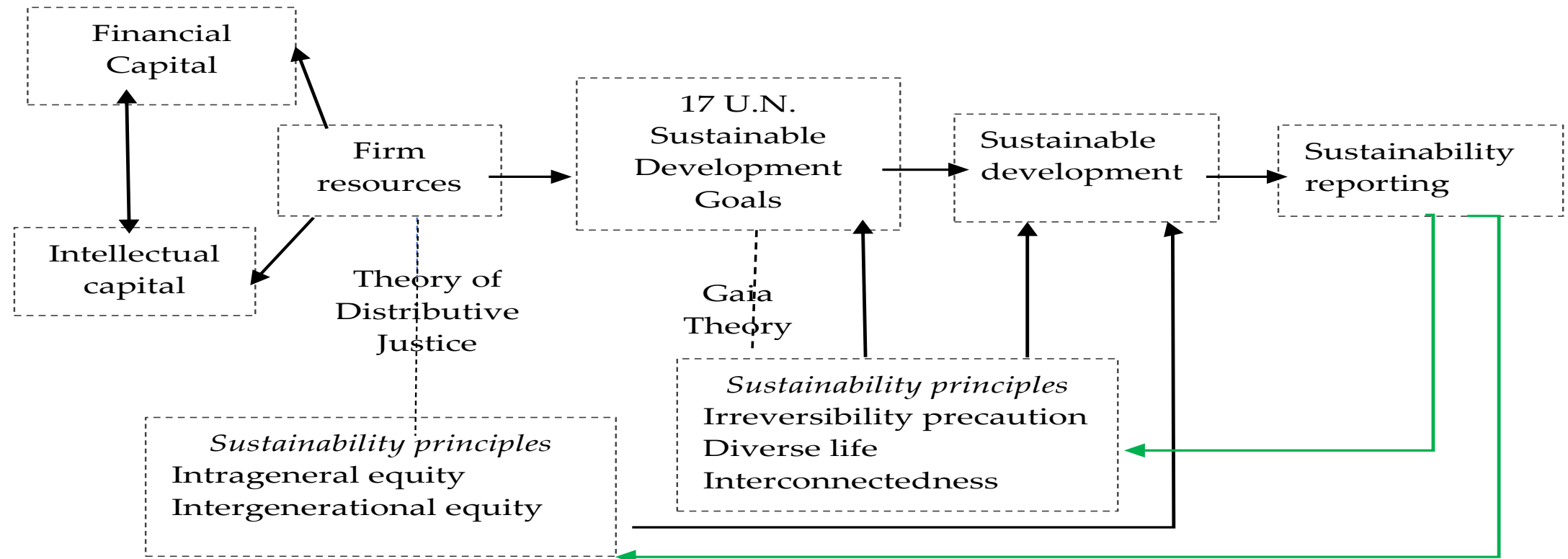
Sustainability reporting is reporting about contribution to sustainable development



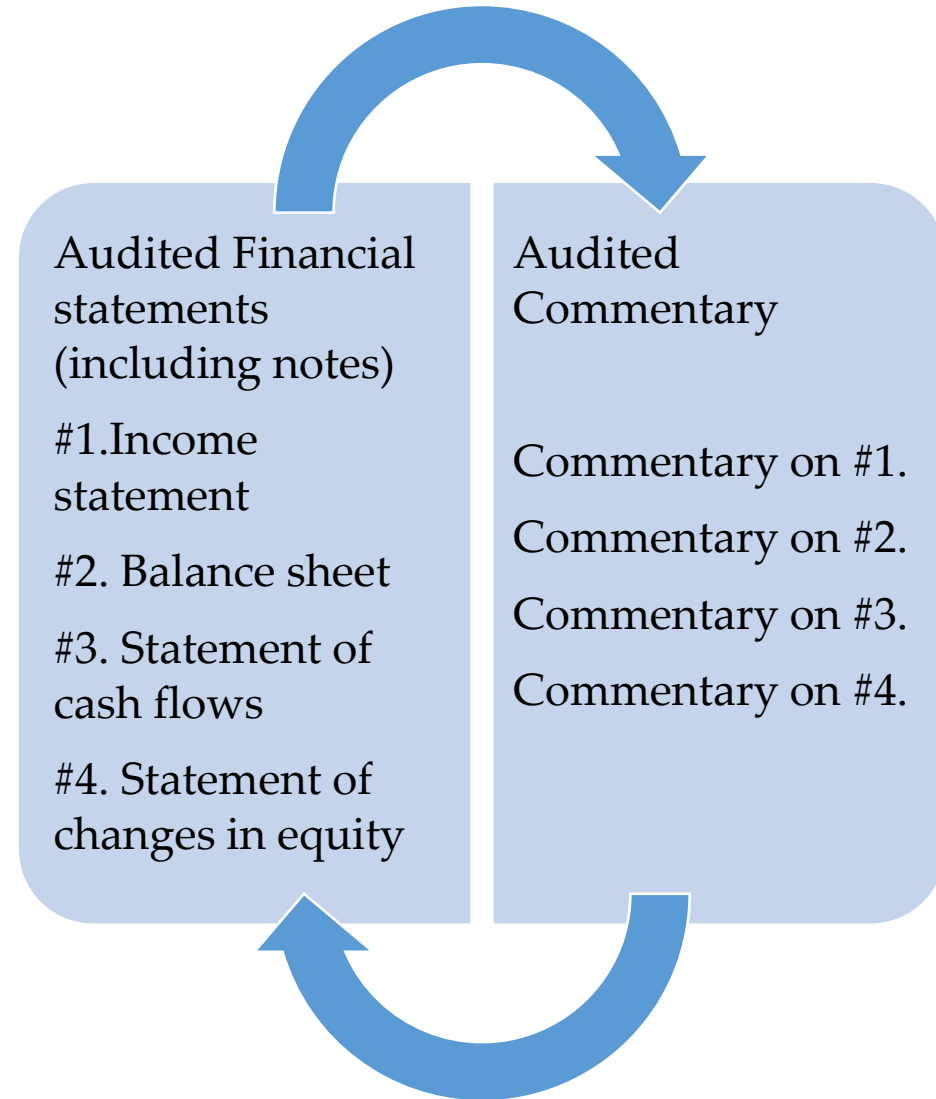
Theories for a framework of sustainability reporting



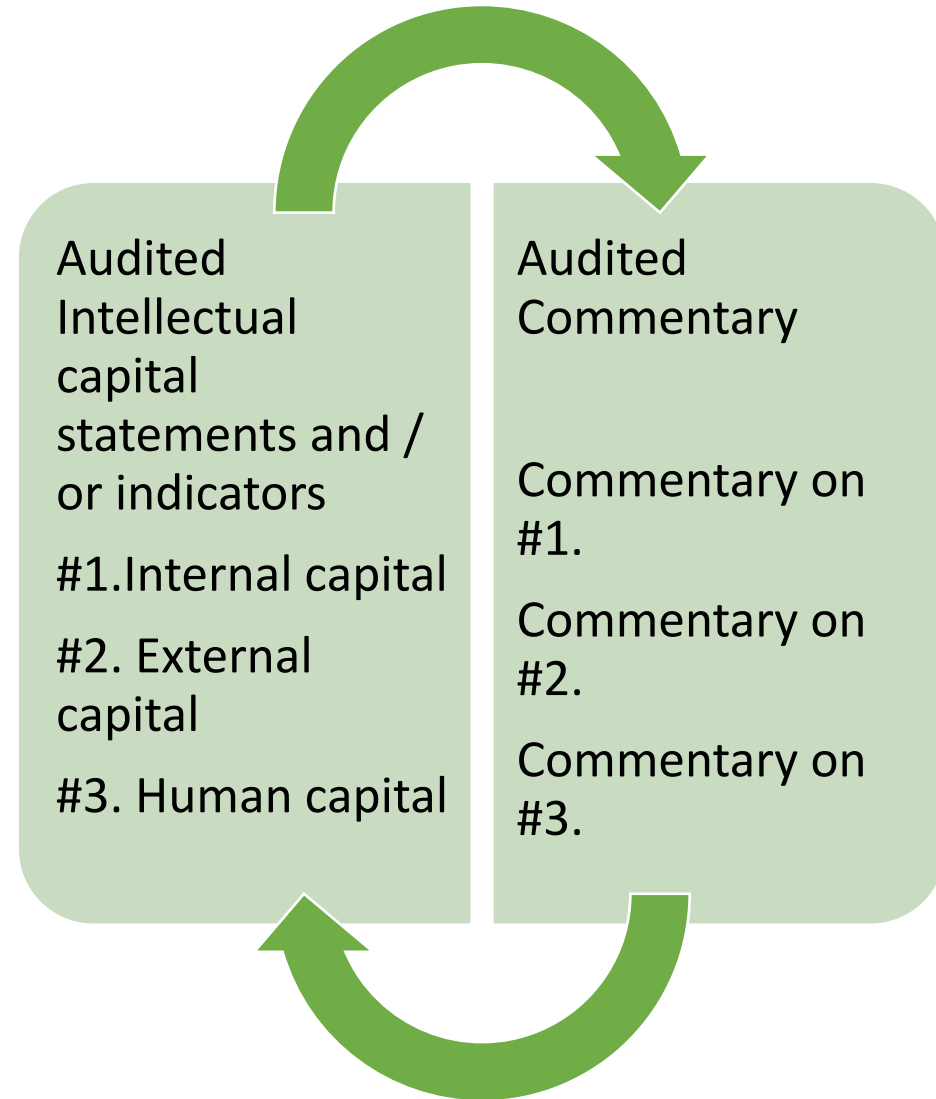
Firm's capitals and UN SDGs



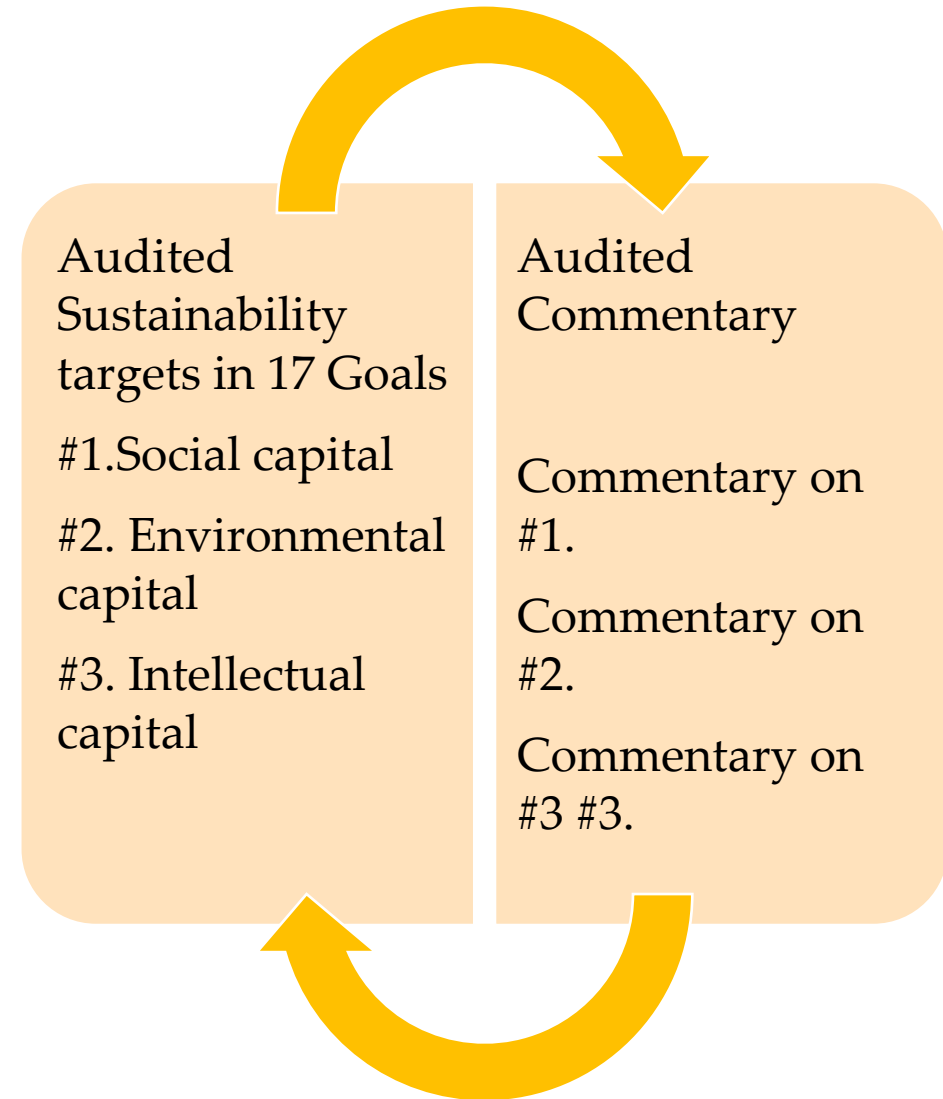
Section 1 of the corporate report: Financial Reporting



Section 2 of the corporate report: Intellectual Capital Reporting



Section 3 of the corporate report: Sustainability Reporting



Corporate Reporting Framework

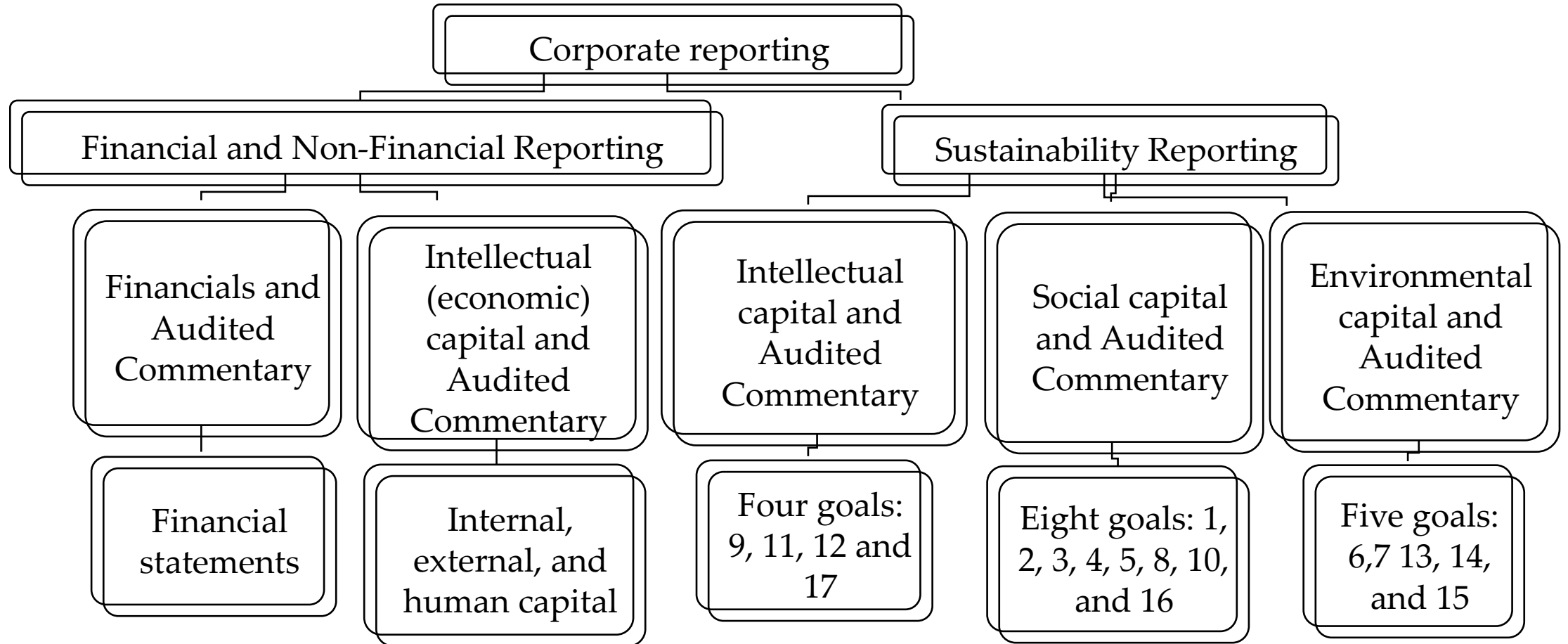


Illustration: About our firm.

- We are in the business of harnessing natural resources. Our vision is to support a better world with energy, and technological development, where future generations have a brighter future.
- Our firm enjoys mining industry membership and conducts business operations in the African continent.
- Diverse and experienced board members represent societal cultures, age ranges, and qualifications and lead our strategic thinking and direction. We take pride in having a majority of female directors and independent directors. We follow an adaptive business model, which is revisited every three years in the context of risks and opportunities, strategies for resource allocation, business performance, and future outlook.
- We understand that value creation through an adaptive business model in a fast changing world requires collective partnerships of all stakeholders in our value chain who partner with us in revising our business model. We are a member of the World Business Council for Sustainable Development.

I. Intragenerational equity.

We have contributed to intragenerational equity by enhancing environmental capital through UN SDG 13 Climate Action.

1) Inputs: We invested 10 million dollars in low-emission technologies to positively affect UN SDG 13.2 to integrate climate-related strategies into our activities. Financial capital reporting commentary provides further details about our investment.

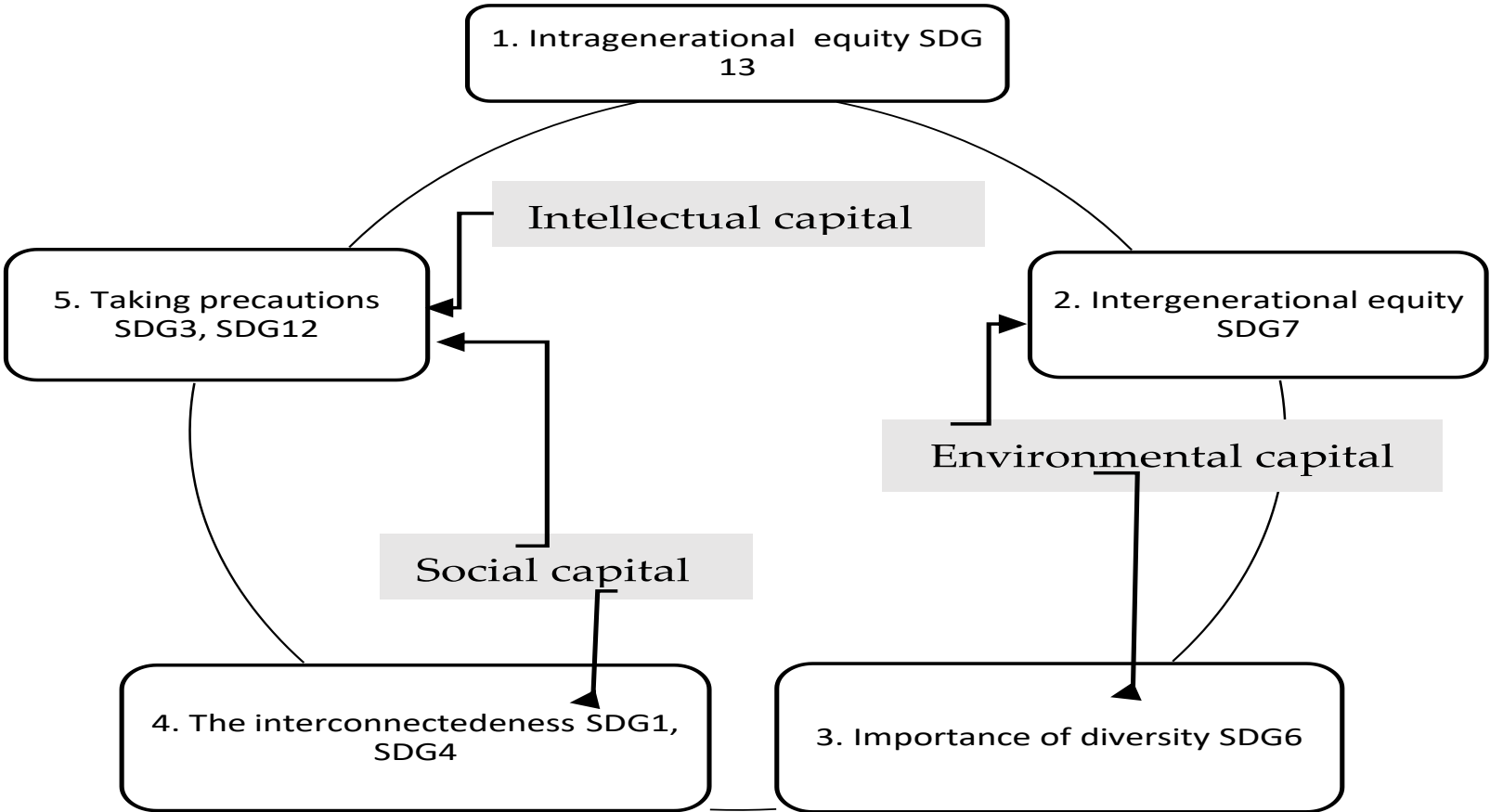
2) Activities: To support our strategy of reducing greenhouse gas emissions, we hired two full-time research scientists with doctoral qualifications. We also obtained routine expert advice from a climate change expert panel about lowering greenhouse gas emissions in our value chain.

3) Outputs: These activities have strengthened resilience and adaptive capacity to climate-related hazards and natural disasters across countries. The effects of greenhouse gas emissions cut across jurisdictional boundaries.

4) Outcome: We revised our supplier selection criteria to meet lowering gas emissions in the value chain. These conform to UN SDG 13.2.1, which fosters climate resilience and low greenhouse gas emissions.

5) Impacts: Measuring the outcome contribution using UN SDG 13.2.1; with our past and current actions, we have now lowered total operational emissions by 10 per cent in this reporting year, compared with the previous third reporting year.

Sustainability Reporting in the conceptual firm



Reference

Abeysekera, I. 2022. A Framework for Sustainability Reporting. Sustainability Accounting, Management and Policy Journal, Vol. 13 No. 6, pp. 1386-1409.

<https://doi.org/10.1108/SAMPJ-08-2021-0316>

Freely downloadable from the internet:

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