The Corporate Reporting Dialogue (the Dialogue) is an initiative designed to respond to market calls for greater coherence, consistency and comparability between corporate reporting frameworks, standards and related requirements.

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## The Dialogue: Purpose of Standard or Framework

<table>
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<tr>
<th>Initiative</th>
<th>Purpose</th>
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<tbody>
<tr>
<td>International &lt;IR&gt; Framework</td>
<td>Help organizations explain to providers of financial capital how they create value over time</td>
</tr>
<tr>
<td>CDP’s Information Requests</td>
<td>Use the power of information disclosure to drive organizations to measure, manage and reduce their impact on the environment and build resilience, while providing high quality information to the market</td>
</tr>
<tr>
<td>CDSB Framework for reporting environmental information and natural capital</td>
<td>Help organizations prepare and present environmental information in mainstream reports, to provide consistent, comparable and clear decision-useful information for investors</td>
</tr>
<tr>
<td>FASB Accounting Standards</td>
<td>Establish and improve standards of financial accounting and reporting that foster financial reporting by nongovernmental entities to provide decision-useful information to investors and other users of financial reports</td>
</tr>
<tr>
<td>GRI G4 Sustainability Reporting Guidelines and G4 Sector Disclosures</td>
<td>Enabling all organizations – regardless of size, sector or location – to report the sustainability information that matters</td>
</tr>
<tr>
<td>International Financial Reporting Standards</td>
<td>Provide high quality, transparent and comparable information for investors, provide world capital markets with a common language for financial reporting, promote capital market stability through transparent financial reporting and promote consistent application of standards</td>
</tr>
<tr>
<td>ISO 26000 – Social responsibility</td>
<td>Provide guidance on how businesses and organizations can operate in a socially responsible way</td>
</tr>
<tr>
<td>Sustainability Accounting Standards</td>
<td>Help public corporations disclose material sustainability information in mandatory SEC filings, such as the Form 10-K and 20-F</td>
</tr>
</tbody>
</table>
The Corporate Reporting Landscape Map provides a snapshot of corporate reporting initiatives and is intended to be a simple navigational tool. Users of the map should consult source documents for complete framework or standard details and implementation requirements.

### Initiative

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**CDP’s Information Requests**

**CDP’s Information Requests and Financial Capital**

**CDP’s Information Requests and Manufactured Capital**

**CDP’s Information Requests and Intellectual Capital**

**CDP’s Information Requests and Human Capital**

**CDP’s Information Requests and Social and Relationship Capital**

**CDP’s Information Requests and Natural Capital**

- CDP’s Climate Change Information Request: Climate change
- CDP’s Forests Information Request: Deforestation
- CDP’s Water Information Request: Water
- CDP’s Supply Chain Information Request: Supply chain management
## CDP’s Information Requests and Organizational Overview and External Environment
- CDP’s Climate Change Information Request: Introduction
- CDP’s Forests Information Request: Introduction, Current state
- CDP’s Water Information Request: Introduction, Current state, Compliance
- CDP’s Supply Chain Information Request: Introduction, Current state, Compliance

## CDP’s Information Requests and Governance
- CDP’s Climate Change Information Request: Governance, Risk assessment
- CDP’s Forests Information Request: Governance, Risk assessment
- CDP’s Water Information Request: Governance, Risk assessment
- CDP’s Supply Chain Information Request: Governance, Risk assessment

## CDP’s Information Requests and Business Model
- CDP’s Climate Change Information Request: Introduction
- CDP’s Forests Information Request: Introduction, Growth strategy
- CDP’s Water Information Request: Introduction, Growth strategy
- CDP’s Supply Chain Information Request: Introduction, Growth strategy

## CDP’s Information Requests and Risks and Opportunities
- CDP’s Climate Change Information Request: Risks and opportunities
- CDP’s Forests Information Request: Risks and opportunities
- CDP’s Water Information Request: Risks and opportunities
- CDP’s Supply Chain Information Request: Risks and opportunities

## CDP’s Information Requests and Strategy and Resource Allocation
- CDP’s Climate Change Information Request: Strategy, Targets and initiatives
- CDP’s Forests Information Request: Strategy, Policies, Standards and targets, Engagement
- CDP’s Water Information Request: Strategy, Targets and initiatives
- CDP’s Supply Chain Information Request: Strategy, Targets and initiatives

## CDP’s Information Requests and Performance
- CDP’s Climate Change Information Request: Targets and initiatives, Emissions accounting
- CDP’s Forests Information Request: Standards and targets, Engagement, Measuring and monitoring
- CDP’s Water Information Request: Targets and initiatives, Water accounting
- CDP’s Supply Chain Information Request: Targets and initiatives, Water accounting

## CDP’s Information Requests and Outlook
- CDP’s Climate Change Information Request: Risks and opportunities
- CDP’s Forests Information Request: Risks and opportunities
- CDP’s Water Information Request: Risks and opportunities
- CDP’s Supply Chain Information Request: Risks and opportunities
The CDSB Framework for reporting environmental information and natural capital sets out an approach to reporting environmental information in mainstream reports including:

- Natural capital dependencies
- Environmental results
- Environmental risks and opportunities
- Environmental policies, strategies and targets
- Performance against environmental targets
## CONTENT OF STANDARD OR FRAMEWORK THROUGH THE LENS OF <IR>

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### CDSB FRAMEWORK AND ORGANIZATIONAL OVERVIEW AND EXTERNAL ENVIRONMENT

Assumes that this is already in the mainstream report

### CDSB FRAMEWORK AND GOVERNANCE

- **REQ-03 Governance**

### CDSB FRAMEWORK AND RISKS AND OPPORTUNITIES

- **REQ-02 Risks and opportunities**

### CDSB FRAMEWORK AND STRATEGY AND RESOURCE ALLOCATION

- **REQ-01 Management’s policy, strategy and targets**

### CDSB FRAMEWORK AND PERFORMANCE

- **REQ-05 Performance and comparative analysis**

### CDSB FRAMEWORK AND OUTLOOK

- **Principle 7 Disclosures shall be forward looking**
- **REQ-06 Performance and comparative analysis**
# Scope

## FASB Accounting Standards and Financial Capital

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## FASB Accounting Standards and Manufactured Capital

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<td>Topic 853</td>
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<td>Topic 805</td>
<td>Business Combinations</td>
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## FASB Accounting Standards and Human Capital

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<td>Topic 715</td>
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<td>Topic 718</td>
<td>Stock Compensation</td>
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<td>Topic 805</td>
<td>Business Combinations</td>
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## FASB Accounting Standards and Social and Relationship Capital

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<td>Exit or Disposal Cost Obligations</td>
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<td>Agriculture</td>
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<td>Topic 930</td>
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## CONTENT OF STANDARD OR FRAMEWORK THROUGH THE LENS OF <IR>

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</table>

### FASB ACCOUNTING STANDARDS AND ORGANIZATIONAL OVERVIEW AND EXTERNAL ENVIRONMENT

- **Topic 275**: Risk and Uncertainties
- **Topic 280**: Segment Reporting

### FASB ACCOUNTING STANDARDS AND BUSINESS MODEL

- **Topic 275**: Risk and Uncertainties
- **Topic 280**: Segment Reporting
- **Topics 905-995**: Industry specific topics

### FASB ACCOUNTING STANDARDS AND RISKS AND OPPORTUNITIES

- **Topic 205**: Presentation of Financial (Going Concern, subtopic 40 Liquidation Basis, subtopic 30) Statements
- **Topic 275**: Risks and Uncertainties
- **Topic 450**: Contingencies

### FASB ACCOUNTING STANDARDS AND STRATEGY AND RESOURCE ALLOCATION

- **Topic 280**: Segment Reporting

### FASB ACCOUNTING STANDARDS AND PERFORMANCE

- **Topic 280**: Segment Reporting
- **Topic 260**: Earnings per Share
- **Topic 225**: Income Statement
- **Topic 215**: Statement of Shareholder's Equity
- **Topic 220**: Comprehensive Income
- **Topic 230**: Statement of Cash Flows
- **Topic 605 and 606**: Revenue
Scope

**GRI G4 Sustainability Reporting Guidelines and G4 Sector Disclosures**

**Scope of Standard or Framework Through the Lens of IR**

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<tr>
<th>Financial capital</th>
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</thead>
</table>

GRI G4 Sustainability Reporting Guidelines and G4 Sector Disclosures

**GRI G4 Sustainability Reporting Guidelines and Financial Capital**

- Aspects under Labor Practices and Decent Work
  - Employment
  - Labor/Management Relations
  - Occupational Health and Safety Training and Education
  - Diversity and Equal Opportunity
  - Equal Remuneration for Women and Men
  - Supplier Assessment for Labor Practices
  - Labor Practices Grievance Mechanisms

- Aspects under Human Rights
  - Non-Discrimination
  - Freedom of Association and Collective Bargaining

**GRI G4 Sustainability Reporting Guidelines and Manufactured Capital**

**GRI G4 Sustainability Reporting Guidelines and Intellectual Capital**

**GRI G4 Sustainability Reporting Guidelines and Human Capital**

- Aspects under Society
  - Local Communities
  - Anti-Corruption
  - Public Policy
  - Anti-competitive behavior

**GRI G4 Sustainability Reporting Guidelines and Social and Relationship Capital**

- Aspects under Environment
  - Materials
  - Energy
  - Water
  - Biodiversity
  - Emissions
  - Effluents and Waste
  - Products and Services
  - Compliance
  - Transport
  - Supplier Environmental Assessment
  - Environmental Grievance Mechanisms

**GRI G4 Sustainability Reporting Guidelines and Natural Capital**
## Content of Standard or Framework Through the Lens of <IR>

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<th>Organizational overview and external environment</th>
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<tr>
<td>GRI G4 Sustainability Reporting and G4 Sector Disclosures</td>
<td>Guidelines</td>
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</table>

### GRI G4 Sustainability Reporting Guidelines and Organizational Overview and External Environment

- **G4 Organizational Profile**
- **G4-3 to G4-16**

### GRI G4 Sustainability Reporting Guidelines and Governance

- **G4 Governance**
- **G4-34 to G4-55**

### GRI G4 Sustainability Reporting Guidelines and Business Model

- **G4 Organizational Profile**
- **G4-3 to G4-16**

### GRI G4 Sustainability Reporting Guidelines and Risks and Opportunities

- **G4 Strategy and Analysis**
- **G4-1 and G4-2**

### GRI G4 Sustainability Reporting Guidelines and Performance

- **G4 Identified material aspects and boundaries**
  - **G4-17 to G4-23**
- **All G4 Specific Standard Disclosures in the categories**
  - Economic
  - Environmental
  - Social

### GRI G4 Sustainability Reporting Guidelines and Outlook

- **G4 Strategy and Analysis**
- **G4-1 and G4-2**
- **G4 Disclosure on Management Approach for all aspects**
  - G4-DM-a, G4-DMA-b and G4-DMA-c
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#### IFRS AND FINANCIAL CAPITAL
- IAS 1: Presentation of Financial Statements
- IAS 7: Statement of Cash Flows
- IAS 17: Leases
- IAS 23: Borrowing Costs
- IFRS 7: Financial Instruments: Disclosures
- IFRS 9: Classification of Financial Instruments
- IFRS 11: Joint Arrangements
- IFRS 15: Revenue

#### IFRS AND MANUFACTURED CAPITAL
- IAS 2: Accounting for Inventories
- IAS 11: Construction Contracts
- IAS 16: Property, Plant and Equipment
- IAS 17: Leases
- IAS 36: Impairment of Assets
- IFRIC 6: Liabilities Arising from Participating in a Specific Market - Waste Electrical and Electronic Equipment
- IFRIC 15: Agreements for the Construction of Real Estate

#### IFRS AND INTELLECTUAL CAPITAL
- IFRIC 6: Liabilities Arising from Participating in a Specific Market - Waste Electrical and Electronic Equipment
- IFRIC 20: Stripping Costs for the Production Phase of a Surface Mine

#### IFRS AND HUMAN CAPITAL
- IAS 19: Employee Benefits
- IAS 26: Accounting and Reporting by Retirement Benefit Plans
- IFRS 2: Share-based Payment

#### IFRS AND SOCIAL AND RELATIONSHIP CAPITAL
- IFRS 6: Exploration for and Evaluation of Mineral Resources
- IAS 41: Agriculture
- IFRIC 6: Liabilities Arising from Participating in Specific Market - Waste Electrical and Electronic Equipment
- IFRIC 20: Stripping Costs for the Production Phase of a Surface Mine
CONTENT OF STANDARD OR FRAMEWORK THROUGH THE LENS OF <IR>
## Scope

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### ISO 26000 and Financial Capital

Clause 6.3 - Human rights
Clause 6.4 - Labour practices

### ISO 26000 and Manufactured Capital

Clause 6.6.7 - Respect for property rights

### ISO 26000 and Intellectual Capital

Clause 6.3 - Human rights
Clause 6.6 - Fair operating practices
Clause 6.7 - Consumer issues
Clause 6.8 - Community involvement and development

### ISO 26000 and Social and Relationship Capital

Clause 6.3 - Human rights
Clause 6.6 - Fair operating practices
Clause 6.7 - Consumer issues
Clause 6.8 - Community involvement and development

### ISO 26000 and Natural Capital

Clause 6.5.3 - Prevention of pollution
Clause 6.5.4 - Sustainable resource use
Clause 6.5.5 - Climate change mitigation and adaptation
Clause 6.5.6 - Protection of the environment, biodiversity and restoration of natural habitats
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### ISO 26000 and Organizational Overview and External Environment
- Clause 7.5 Communication on social responsibility
- Clause 7.5.3, Box 15 Reporting on social responsibility
- Clause 7.2 The relationship of an organization’s characteristics to social responsibility

### ISO 26000 and Governance
- Clause 6.2 Organizational governance

### ISO 26000 and Performance
- Clause 7.5 Communication on social responsibility
- Clause 7.5.3, Box 15 Reporting on social responsibility

### ISO 26000 and Outlook
- Clause 7.3 Understanding the social responsibility of an organization
Scope

**SASB**

**SCOPE OF STANDARD OR FRAMEWORK THROUGH THE LENS OF <IR>**

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Sustainability Accounting Standards

**SUSTAINABILITY ACCOUNTING STANDARDS AND CAPITAL**

**SUSTAINABILITY ACCOUNTING STANDARDS AND MANUFACTURED CAPITAL**

**SUSTAINABILITY ACCOUNTING STANDARDS AND INTELLECTUAL CAPITAL**

**SUSTAINABILITY ACCOUNTING STANDARDS AND HUMAN CAPITAL**

Human Capital
- Fair labor practices
- Employee health, safety and wellbeing
- Diversity and inclusion
- Compensation and benefits
- Recruitment, development and retention

**SUSTAINABILITY ACCOUNTING STANDARDS AND SOCIAL AND RELATIONSHIP CAPITAL**

Social Capital
- Human rights and community relations
- Access and affordability
- Customer welfare
- Data security and customer privacy
- Fair disclosure and labeling
- Fair marketing and advertising

Business Model & Innovation
- Product packaging
- Product quality and safety

Leadership & Governance
- Systemic risk management
- Accident and safety management
- Business ethics and transparency of payments
- Competitive behavior
- Regulatory capture and political influence
- Materials sourcing
- Supply chain management

**SUSTAINABILITY ACCOUNTING STANDARDS AND NATURAL CAPITAL**

Environmental
- GHG emissions
- Air quality
- Energy management
- Fuel management
- Water and wastewater management
- Waste and hazardous materials management
- Biodiversity impacts

Business Model & Innovation
- Lifecycle impacts of products and services
- Environmental, social impacts on core assets and operations
### SUSTAINABILITY ACCOUNTING STANDARDS AND GOVERNANCE

**Leadership & Governance**
- Systemic risk management
- Accident and safety management
- Business ethics and transparency of payments
- Competitive behavior
- Regulatory capture and political influence
- Materials sourcing
- Supply chain management

### SUSTAINABILITY ACCOUNTING STANDARDS AND BUSINESS MODEL

**Business Model & Innovation**
- Product packaging
- Product quality and safety
- Lifecycle impacts of products and services
- Environmental, social impacts on core assets and operations

### SUSTAINABILITY ACCOUNTING STANDARDS AND RISKS AND OPPORTUNITIES

SASB identifies sustainability risks and opportunities that are likely to be material in specific industries, recognizing that similar products and services, business models, and resource uses yield similar risks and opportunities associated with sustainability.

### SUSTAINABILITY ACCOUNTING STANDARDS AND PERFORMANCE

**Conceptual Framework:** SASB’s accounting standards provide companies with standardized metrics to account for performance on industry-level sustainability topics. Sustainability accounting metrics should be accompanied by [...] the specific accounting metrics, including strategy, competitive positioning, degree of control, performance, and trends over time.

### SUSTAINABILITY ACCOUNTING STANDARDS AND OUTLOOK

**Conceptual Framework:** SASB Standards support the disclosure of trends, demands, and uncertainties that have material impacts on financial results in the MD&A section of U.S. S.E.C. Form 10-K.

### SUSTAINABILITY ACCOUNTING STANDARDS AND ORGANISATIONAL OVERVIEW AND EXTERNAL ENVIRONMENT

**Introduction to the standard.**
APPENDICES
APPENDIX I – THE CAPITALS

FINANCIAL CAPITAL
The pool of funds that is:
• available to an organization for use in the production of goods or the provision of services
• obtained through financing, such as debt, equity or grants, or generated through operations or investments

MANUFACTURED CAPITAL
Manufactured physical objects (as distinct from natural physical objects) available to an organization for use in production of goods or the provision of services, including:
• buildings
• equipment
• infrastructure (such as roads, ports, bridges, and waste and water treatment plants)
Manufactured capital is often created by other organizations, but includes assets manufactured by the reporting organization for sale or when they are retained for its own use.

INTELLECTUAL CAPITAL
Organizational, knowledge-based intangibles, including:
• intellectual property, such as patents, copyrights, software, rights and licenses
• “organizational capital” such as tacit knowledge, systems, procedures and protocols

HUMAN CAPITAL
People’s competencies, capabilities and experience, and their motivations to innovate, including their:
• alignment with and support for an organization’s governance framework, risk management approach, and ethical values
• ability to understand, develop and implement an organization’s strategy
• loyalties and motivations for improving processes, goods and services, including ability to lead, manage and collaborate

SOCIAL AND RELATIONSHIP CAPITAL
The institutions and the relationships within and between communities, groups of stakeholders and other networks, and the ability to share information to enhance individual and collective well-being. Includes:
• shared norms, and common values and behaviours
• key stakeholder relationships, and the trust and willingness to engage that an organization has developed and strives to build and protect with external stakeholders
• intangibles associated with the brand and reputation that an organization has developed
• an organization’s social license to operate

NATURAL CAPITAL
All renewable and nonrenewable environmental resources and processes that provide goods or services that support the past, current or future prosperity of an organization. Includes:
• air, water, land, minerals and forests
• biodiversity and eco-system health
APPENDIX II – CONTENT ELEMENTS

ORGANIZATIONAL OVERVIEW & EXTERNAL ENVIRONMENT
The organization’s mission, vision and essential context:
• culture, ethics and values
• ownership and operating structure
• principal activities and markets
• competitive landscape and market positioning
• position within the value chain
• key quantitative information (number of employees, revenue and number of countries in which the organization operates)
• Significant factors affecting the external environment and the organization’s response
• Significant factors affecting the external environment include aspects of the legal, commercial, social, environmental and political context that affect the organization’s ability to create value in the short, medium or long term.

BUSINESS MODEL
Description of the system used to transform inputs, through business activities, into outputs and outcomes that aims to fulfil the organization’s strategic purposes and create value over the short, medium and long term.

RISKS AND OPPORTUNITIES
Specific risks and opportunities that affect the organization’s ability to create value over the short, medium and long term and how the organization is dealing with them.

STRATEGY AND RESOURCE ALLOCATION
• The organization’s short, medium and long term strategic objectives
• The strategies it has in place, or intends to implement, to achieve those strategic objectives
• The resource allocation plans it has to implement strategy
• How it will measure achievements and target outcomes for the short, medium and long term.

GOVERNANCE
How matters like the following link to the organization’s ability to create value:
• Leadership structure, including the skills and diversity of those charged with governance
• Processes used to make strategic decisions and establish and monitor the organization’s culture, including its attitude to risk, mechanisms for addressing integrity and ethical issues
• Particular actions those charged with governance have taken to influence and monitor the strategic direction of the organization and its approach to risk management
• How the organization’s culture, ethics and values are reflected in its use of and effects on the capitals.

PERFORMANCE
Extent the organization has achieved strategic objectives for the period and outcomes in terms of effects on six capitals.

OUTLOOK
Expectations, aspirations and intentions. Expectations about the external environment in the short, medium, long term and impact on the organization. How the organization is equipped to respond to critical challenges and uncertainty.