

Bærekraft i styrerommet

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To perspektiver på bærekraft

- Hvordan påvirker selskapet sine omgivelser?
("Impact")
- Hvordan påvirker omgivelsene selskapet?
("Risk")

Reflektert i ulike rapporteringsstandarder

Eksempel: TCFD

Governance

Disclose the organization's governance around climate-related risks and opportunities.

Recommended Disclosures

- a) Describe the board's oversight of climate-related risks and opportunities.
- b) Describe management's role in assessing and managing climate-related risks and opportunities.

Strategy

Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.

Recommended Disclosures

- a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.
- b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.
- c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

Risk Management

Disclose how the organization identifies, assesses, and manages climate-related risks.

Recommended Disclosures

- a) Describe the organization's processes for identifying and assessing climate-related risks.
- b) Describe the organization's processes for managing climate-related risks.
- c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.

Metrics and Targets

Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.

Recommended Disclosures

- a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.
- b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.
- c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.



SUSTAINABLE DEVELOPMENT GOALS

1 NO POVERTY



2 ZERO HUNGER



3 GOOD HEALTH AND WELL-BEING



4 QUALITY EDUCATION



5 GENDER EQUALITY



6 CLEAN WATER AND SANITATION



7 AFFORDABLE AND CLEAN ENERGY



8 DECENT WORK AND ECONOMIC GROWTH



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



10 REDUCED INEQUALITIES



11 SUSTAINABLE CITIES AND COMMUNITIES



12 RESPONSIBLE CONSUMPTION AND PRODUCTION



13 CLIMATE ACTION



14 LIFE BELOW WATER



15 LIFE ON LAND



16 PEACE, JUSTICE AND STRONG INSTITUTIONS



17 PARTNERSHIPS FOR THE GOALS



“SGDs for BoDs”

Objective

Helping Board Directors to

- Understand the importance of the SDGs, and how they should impact the boards role, composition and work processes
- Implement the SDGs as a fundamental and fully integrated part of the strategy development
- Report in an integrated and understandable way

Sustainability imperative

by AZBUS CONVIENE
SAS/NOV/2017



Businesses everywhere are developing sustainability policies. Implementation is never easy, but the right guidance can show the way.



Debate heats up over sustainability reporting



by GAVIN HINKS on DECEMBER 14, 2018

The European Union is consulting on whether current corporate reporting is still relevant. Some organisations, including some of the biggest NGOs in the world, seek improved sustainability disclosures.



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Richard Milne in Oslo DECEMBER 5, 2018



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Opinion Corporate governance

Sustainable finance: Danske Bank 'shows need for bigger accounting picture'

'Integrated reporting allows companies to better detect emerging threats'

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