

Reporting on enterprise value Illustrated with a prototype climate-related financial disclosure standard

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Description / Abstract

Five leading organisations in sustainability and integrated reporting, who published a shared vision for a comprehensive corporate reporting system earlier this year, have taken a next practical step together. To coincide with the fifth anniversary of the Paris Agreement, the group have published a paper that addresses one part of this system: standards for reporting on enterprise value, brought to life with a prototype climate-related financial disclosure standard.

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Publisher

<u>Carbon Disclosure Project - CDP Climate Disclosure Standards Board - CDSB Global</u> <u>Reporting Initiative - GRI International Integrated Reporting Council - IIRC Sustainability</u> <u>Accounting Standards Board - SASB</u>

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