

# Natural capital & the mainstream reporting model

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Managing Director, CDSB



# 55 resolutions

filed by investors on sustainability **for 2017** in the US alone.

# 100+ companies

Were **not supported** by Aviva Investors when it came to the Annual Report and/or Remuneration Report, **due to poor disclosure** on climate risk, including non-disclosure to CDP.

# Less than 20%

of corporate risks are covered by **financial** statements.

# US\$7.3 trillion

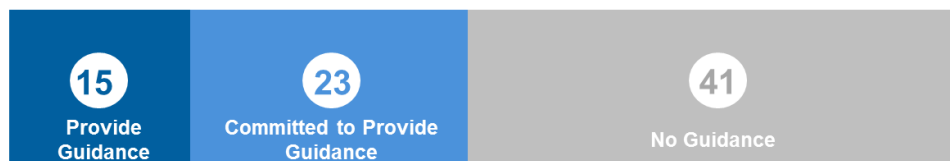
Is the **annual economic loss** caused by environmental damage in 2009 alone. This includes business use of natural resources and pollution costs.

# Trends

## The shape of things to come

- CEO liability
- Task Force on Climate-Related Financial Disclosures
- Sustainable Stock Exchanges
- EU Non-Financial Reporting Directive

### Number of Stock Exchanges Offering ESG Reporting Guidance





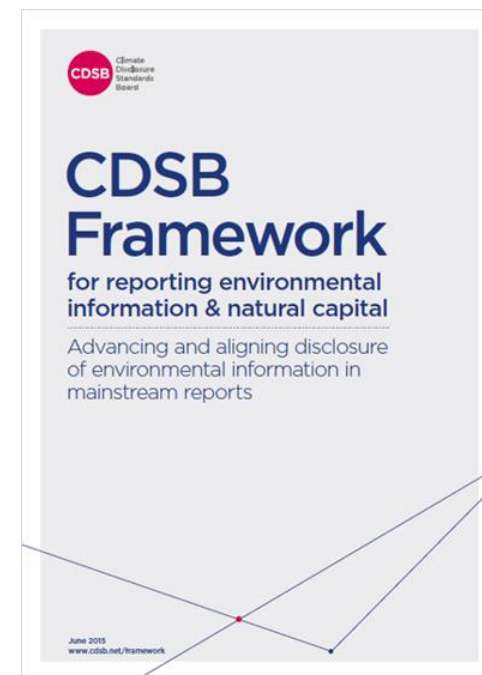


We are committed to **advancing**  
**and aligning the global**  
**mainstream corporate reporting**  
**model** to equate natural capital  
with financial capital.

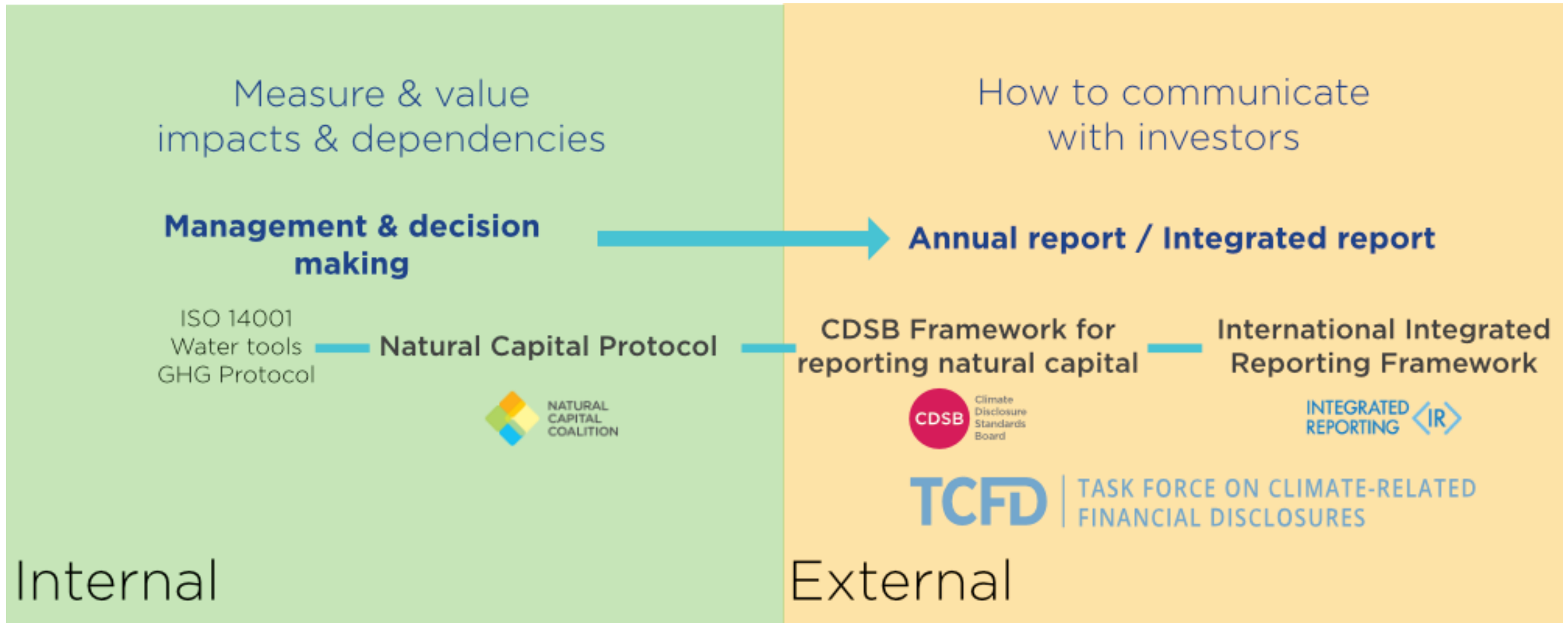
# Environmental information and Natural Capital Framework

Makes reporting for companies easier, helping them disclose information about their impacts and dependencies on the environment and the actions they are taking.

- Helps companies **communicate better** with investors and stakeholders;
- Inspired by **financial reporting standards**;
- The information reported is presented in a **transparent and comparable** way;
- Investors can find all the information they need in one place to make decisions about where to **allocate capital**; and
- Goes beyond disclosing information about carbon emissions, including waste, water, and use of natural resources.



# From management to reporting





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# Thank you.

## Mardi McBrien

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