

Organizations and Developments in the EER Context - Relevant to the IAASB Discussion Paper-Appendix A

A. Body/ affiliation/ initiative	B. Objectives	C. Main sponsors/ promoters	D. Other key supporters	E. Stakeholder focus	F. Brief history/ origin	G. Key outputs	H. Focus areas/ scope	I. Geographical remit
1. AccountAbility	To help corporations, non-for-profit organizations and governments embed ethical, environmental, social, and governance accountability into their organisations.	It is a self-managed partnership, governed by its multi-stakeholder network.	None noted.	Broad stakeholder focus: "Stakeholders are those individuals, groups of individuals or organisations that can affect and/or could be affected by an organisation's activities, products or services and associated performance."	Global not-for-profit network founded in 1995. Provides research, standards and advisory services. Framework first issued in 1999 and last revised in 2008.	AA1000 standards for stakeholder engagement, reporting and assurance. http://www.accountability.org/standards/index.html	Corporate governance Employees Environment Human rights Society and community	International
2. Carbon Disclosure Standards Board (CDSB)	To advance and align the global mainstream corporate reporting model to equate natural capital with financial capital, enhancing the efficient allocation of capital.	The CDSB is an international consortium of business and environmental NGOs. CDP provides the secretariat for CDSB. Details of Board members are available at http://www.cdsb.net/about-cdsb/leadership-governance/cdsb-board-members .	The CDSB has strategic alliances with GRI, IIRC, CRD, Natural Capital Coalition and Natural Capital Declaration.	Investor focus, but acknowledging other stakeholders: "The CDSB Framework is designed to help organisations report environmental information in mainstream reports and therefore the intended audience is investors as they are the primary users of mainstream reports. It recognises that the information may satisfy the needs of other stakeholders too."	CDSB was formed at the World Economic Forum's annual meeting in 2007. The CDSB framework was first issued in 2010 and was expanded beyond climate change and GHG matters in 2013, to encompass information on the environment and natural resources.	CDSB framework for reporting environmental information and natural capital, available at http://www.cdsb.net/sites/cdsbnet/files/cdsb_framework_for_reporting_environmental_information_natural_capital.pdf .	Environment	International
3. CDP (formerly Carbon Disclosure Project)	To transform the way the world does business to prevent dangerous climate change and protect natural resources. To encourage efficient capital allocation to create long-term prosperity.	CDP receives funding support from a wide range of organizations including foundations and governments. CDP also receives funding through corporate sponsorship, CDP member packages, and global partnerships. A list of investor signatories and members is available at "..." Lists of company members are available at https://www.cdp.net/en-US/Programmes/Pages/Become-a-supply-chain-https://www.cdp.net/Documents/Brochures/2014/CDP-2014-reporter-services-brochure.pdf#page=5 .	Information on trustees and other advisors is available at https://www.cdp.net/en-US/Pages/Trustees-And-Advisors.aspx .	Broad stakeholder focus: The CDP global disclosure system "enables investors, companies, cities and governments to understand and act on the business case for reducing impacts on the environment and natural resources."	UK registered charity founded in 2000. Holds the largest collection globally of self reported climate change, water and forest-risk data.	Research, reports and data, available at https://www.cdp.net/en-US/Results/Pages/overview.aspx .	Environment	International

Organizations and Developments in the EER Context - Relevant to the IAASB Discussion Paper-Appendix A

A. Body/ affiliation/ initiative	B. Objectives	C. Main sponsors/ promoters	D. Other key supporters	E. Stakeholder focus	F. Brief history/ origin	G. Key outputs	H. Focus areas/ scope	I. Geographical remit
4. Coalition for Environmentally Responsible Economies (CERES)	To mobilize investor and business leadership to build a thriving, sustainable global economy.	CERES works with more than 130 member organizations that make up the Ceres Coalition. Members include NGOs, investors, unions and other stakeholders. A list of Board members is available at http://www.ceres.org/about-us/who-we-are/board-of-directors .	CERES has established company and investor networks to promote sustainable business practices. Further information is available at http://www.ceres.org/about-us/who-we-are . CERES has worked in partnership with the Tellus Institute on various initiatives, for example the establishment of the GRI and the Global Initiative for Sustainability Ratings (GISR).	Focus on influencing investors and business leaders to develop a sustainable economy, but emphasising the need for thorough engagement with wider stakeholders: The CERES Roadmap for Sustainability recommends 'substantive stakeholder dialogue': "companies will engage stakeholders in a manner that is ongoing, in-depth, timely, and involves all appropriate parts of the business. Companies will disclose how they are incorporating stakeholder input into corporate strategy and business decision-making."	CERES is a not-for-profit sustainability advocacy organization based in Boston, Massachusetts. It was founded by a small group of investors in 1989 in response to the Exxon Valdez oil spill.	The CERES Roadmap for Sustainability is available at http://www.ceres.org/roadmap-assessment . CERES has set up various industry specific sustainability initiatives. Information is available at http://www.ceres.org/industry-initiatives . CERES also produces research and reports on sustainability issues, available at http://www.ceres.org/resources/reports .	Environment	International
5. Corporate Reporting Dialogue (CRD)	To respond to market calls for greater coherence, consistency and comparability between corporate reporting frameworks, standards and related requirements.	CRD was established by the IIRC. The other participants are CDP, CDSB, GRI, IASB, FASB, ISO and SASB.	None noted.	The different organisations involved in the CRD set out various stakeholder focuses, depending on their remit and the scope of their work.	Set up by the IIRC in 2015.	In 2015, the CRD published a 'landscape map' highlighting the purpose, scope and content of the frameworks and standards produced by its member organisations, considered from the perspective of integrated reporting. It is available at http://corporatereportingdialogue.com/landscape-map/ . In 2016, the CRD issued a statement of common principles of materiality, available at http://corporatereportingdialogue.com/wp-content/uploads/2016/03/Statement-of-Common-Principles-of-Materiality.pdf .	The scope of the work of the various CRD members includes: Bribery and corruption Corporate governance Employees Environment Financial reporting Human rights Society and community Technology	International

Organizations and Developments in the EER Context - Relevant to the IAASB Discussion Paper-Appendix A

A. Body/ affiliation/ initiative	B. Objectives	C. Main sponsors/ promoters	D. Other key supporters	E. Stakeholder focus	F. Brief history/ origin	G. Key outputs	H. Focus areas/ scope	I. Geographical remit
6. Financial Stability Board's Task Force on Climate-related Financial Disclosures (TCFD)	To develop voluntary, consistent climate-related financial risk disclosures for use by companies in providing information to investors, lenders, insurers, and other stakeholders. The TCFD will consider the physical, liability and transition risks associated with climate change and what constitutes effective financial disclosures across industries.	The TCFD was set up by the Financial Stability Board (FSB) and is led by Michael R. Bloomberg. The TCFD includes public and private sector participants. A list of members is available at https://www.fsb-tcfd.org/#Members .	G20 Finance Ministers and Central Bank Governors.	Broad stakeholder focus: The TCFD aims to develop disclosures that enable companies to provide information to "investors, lenders, insurers, and other stakeholders."	On the request of G20 Finance Ministers and Central Bank Governors, the FSB established the TCFD in 2015. It aims to complete its project by the end of 2016.	The TCFD published its Task Force Phase 1 Report for consultation in April 2016. The first phase focused on developing the scope and objectives for the proposed work and a set of fundamental disclosure principles. The report is available at https://www.fsb-tcfd.org/materials/ .	Environment	International
7. Global Initiative for Sustainability Ratings (GISR)	To drive transparency and excellence in ESG research, ratings and indices to improve business performance and investment decision-making.	AMD, Bloomberg, TIAA CREF and UBS were the four founding partners supporting CERES and the Tellus Institute in establishing the GISR. Deloitte is a strategic sponsor of the initiative. A list of Board members is available at http://ratesustainability.org/about/board-of-directors/ .	A list of participating organizations is available at http://ratesustainability.org/participants/participating-organizations/ .	The GISR's materiality principle could encompass a broad range of stakeholders, depending on the purpose and audience of the particular report: "A rating should assess performance based on sustainability issues relevant to the decision-making of stakeholders for which a rating is designed."	GISR was established by CERES and the Tellus Institute in 2011. It aims to promote standardization of corporate sustainability ratings. GISR provides a voluntary accreditation process for sustainability ratings, rankings or indices on the basis of their alignment with GISR's 12 Principles.	GISR's 12 principles for sustainability ratings are available at http://ratesustainability.org/core/principles/ .	Corporate governance Employees Environment Human rights Society and community	International
8. Global Reporting Initiative (GRI)	To help businesses, governments and other organizations understand and communicate the impact of business on critical sustainability issues such as climate change, human rights, corruption and many others.	GRI is primarily funded by members. A list of members of the 'GRI Gold Community' is available at https://www.globalreporting.org/Pages/GRIOrganizations/SearchPage.aspx . The GRI is also supported by the UN Environmental Programme (UNEP).	GRI has established 'community leaders' in each geographical region of the world to promote the GRI Guidelines. Details are available at https://www.globalreporting.org/network/GOLDCommunity/community-leaders/Pages/default.aspx .	Broad stakeholder focus: "Stakeholders can include those who are invested in the organization as well as those who have other relationships to the organization. The reasonable expectations and interests of stakeholders are a key reference point for many decisions in the preparation of the report. Relevant topics are those that may reasonably be considered	GRI was established in 1997. It was founded in the US by CERES and the Tellus Institute, with involvement from UNEP. Companies in over 90 countries now apply the GRI G4 Sustainability Reporting Guidelines. In 2015, the GRI established the GSSB (see below).	G4 Guidelines Sustainability Reporting Guidelines, available at https://www.globalreporting.org/standards/g4/Pages/default.aspx .	Bribery and corruption Corporate governance Employees Environment Human rights Society and community	International

Organizations and Developments in the EER Context - Relevant to the IAASB Discussion Paper-Appendix A

A. Body/ affiliation/ initiative	B. Objectives	C. Main sponsors/ promoters	D. Other key supporters	E. Stakeholder focus	F. Brief history/ origin	G. Key outputs	H. Focus areas/ scope	I. Geographical remit
9.GRI Global Sustainability Standards Board (GSSB)	The objectives of the GSSB are aligned with those of the GRI (see above). The GSSB will now have responsibility for setting GRI sustainability reporting standards.	Operates under the auspices of the GRI. A list of Board members of the GSSB is available at https://www.globalreporting.org/information/about-gri/governance-bodies/Global-Sustainability-Standard-Board/Pages/GSSB-members.aspx .	The GSSB is supported by promoters of the GRI (see above).	The stakeholder focus in the GSSB standards is expected to remain unchanged from the stakeholder focus in the GRI G4 guidelines (see above).	In 2015, the GRI Board approved changes to strengthen the independence of the governance and management of its standard setting activities. As a result, it established the GSSB to undertake future standard setting. Further information on the GSSB is available at https://www.globalreporting.org/information/about-gri/governance-bodies/Global-Sustainability-Standard-Board/Pages/GSSB-FAQ.aspx .	The GSSB is yet to publish its sustainability reporting standards. The GRI G4 guidelines will remain in effect until the GSSB approves the first version of GRI standards, which will be based on the G4 guidelines.	Bribery and corruption Corporate governance Employees Environment Human rights Society and community	International
10. Institute for Internal Auditors (IIA)	To develop the [internal audit] profession to ensure that it has the knowledge, skills and expertise to be essential to the success of organisations. To promote the role and value of the profession to ensure that it is recognised as essential to success.	Details of the Board members are available at https://www.iaa.org.uk/about-us/our-executive-team/ .	180,000 members in 190 countries.	Internal focus (senior management or those charged with governance): "We must be independent from the operations we evaluate and report to the highest level in an organisation: senior managers and governors. Typically this is the board of directors or the board of trustees, the accounting officer or the audit committee."	Established in the UK in 1948 and granted a royal charter in 2010.	Various publications on the role of the internal auditor in integrated reporting. https://www.iaa.org.uk/policy/publications/	Corporate governance Employees Environment Financial reporting Human rights Society and community	International

Organizations and Developments in the EER Context - Relevant to the IAASB Discussion Paper-Appendix A

A. Body/ affiliation/ initiative	B. Objectives	C. Main sponsors/ promoters	D. Other key supporters	E. Stakeholder focus	F. Brief history/ origin	G. Key outputs	H. Focus areas/ scope	I. Geographical remit
11. International Accounting Standards Board (IASB)	To develop International Financial Reporting Standards (IFRSs) that bring transparency, accountability and efficiency to financial markets around the world. Our work serves the public interest by fostering trust, growth and long-term financial stability in the global economy.	<p>The IFRS Foundation is funded by both public and private sector organisations. A list is available at http://www.ifrs.org/About-us/Documents/AnnualReport_2014FinancialSupporters.pdf.</p> <p>A list of IASB Board members is available at http://www.ifrs.org/About-us/IASB/Members/Pages/Members-of-the-IASB.aspx.</p>	138 countries have made a public commitment to IFRS as the single set of global accounting standards.	<p>Focus on providers of capital:</p> <p>"The objective of general purpose financial reporting is to provide financial information about the reporting entity that is useful to existing and potential investors, lenders and other creditors in making decisions about providing resources to the entity. Those decisions involve buying, selling or holding equity and debt instruments, and providing or settling loans and other forms of credit."</p>	The IFRS Foundation was established in 2001 and has been issuing IFRSs since 2003.	<p>Practice Statement: Management Commentary, available at http://www.ifrs.org/Current-Projects/IASB-Projects/Management-Commentary/IFRS-Practice-Statement/Documents/Managementcommentarypracticestatement8December.pdf.</p> <p>IFRSs are available at http://www.ifrs.org/IFRSs/Pages/IFRS.aspx.</p>	<p>Financial reporting.</p> <p>As part of its review of structure and effectiveness in 2015, the IFRS Foundation consulted on whether the IASB's work should be expanded to include wider corporate reporting, outside the financial statements. Respondents generally agreed with the IFRS Foundation's view that the IASB should play an active role in wider developments in corporate reporting through co-operation with</p>	International
12. International Federations of Accountants (IFAC)	To serve the public interest by strengthening the accountancy profession and contributing to the development of strong international economies.	<p>Primarily funded by membership dues and the 'Forum of Firms' (an independent association of international networks of firms that perform transnational audits). A list of member firms is available at http://www.ifac.org/about-ifac/forum-firms-and-</p> <p>A list of Board members is available at https://www.ifac.org/about-ifac/structure-governance/board.</p>	IFAC is comprised of over 175 members and associates in more than 130 countries and jurisdictions, representing almost 3 million accountants in public practice, education, government service, industry, and commerce.	<p>Broad stakeholder focus:</p> <p>The accountancy profession, companies, investors and the public interest.</p>	IFAC was founded in 1977 in Germany, at the 11th World Congress of Accountants.	<p>IFAC's 'Professional Accountants in Business Committee' has published various documents on integrated reporting.</p> <p>IFAC's 'Small and Medium Practices Committee' is currently developing implementation guidance on integrated reporting for small and medium-sized entities.</p> <p>The IFAC 'Global Knowledge Gateway' can be accessed at http://www.ifac.org/global-knowledge-gateway.</p>	<p>Corporate governance</p> <p>Employees</p> <p>Environment</p> <p>Financial reporting</p> <p>Human rights</p> <p>Society and community</p>	International

Organizations and Developments in the EER Context - Relevant to the IAASB Discussion Paper-Appendix A

A. Body/ affiliation/ initiative	B. Objectives	C. Main sponsors/ promoters	D. Other key supporters	E. Stakeholder focus	F. Brief history/ origin	G. Key outputs	H. Focus areas/ scope	I. Geographical remit
13. International Organization for Standardization (ISO)	To bring together experts to share knowledge and develop voluntary, consensus-based, market relevant international standards that support innovation and provide solutions to global challenges.	ISO is funded through subscriptions from national standards bodies and through the sale of standards. A list of Board members is available at http://www.iso.org/iso/home/about/about_governance.htm .	ISO has a membership of 161 national standards bodies. A list of members is available at http://www.iso.org/iso/home/about/iso_members.htm .	Broad stakeholder focus: "ISO International Standards impact everyone, everywhere. ISO International Standards ensure that products and services are safe, reliable and of good quality. For business, they are strategic tools that reduce costs by minimizing waste and errors, and increasing productivity. They help companies to access new markets, level the playing field for developing countries and facilitate free and fair global trade."	ISO was founded in 1947 in London and began publishing standards in 1951. It is an independent, non-governmental international organization based in Switzerland. It promotes worldwide proprietary, industrial and commercial standards.	ISO has published over 21,000 international standards on matters including GHG verification, social responsibility, environmental management systems and sustainability management, available to purchase at http://www.iso.org/iso/home/store/catalogue_ics.htm .	Employees Environment Society and community Technology	International
14. International Integrated Reporting Council (IIRC)	To align capital allocation and corporate behaviour to wider goals of financial stability and sustainable development through the cycle of integrated reporting and thinking.	The IIRC is a coalition of regulators, investors, companies, standard setters, the accounting profession and NGOs. It is funded primarily by voluntary and network contributions, and pro-bono secondments. A list of Board members are available at http://integratedreporting.org/the-iirc-2/structure-of-the-iirc/the-iirc-board/ .	The IIRC has partnership relationships with the CDP, GRI, IASB, IFAC, SASB and WBCSD. South Africa's King Code also recommended that companies produce an integrated report and the Integrated Reporting Council of South Africa (established in 2010) endorses the IIRC's framework. The IIRC has also established the CRD and set up IR networks, see http://integratedreporting.org/ir-networks/ .	Focus on providers of capital, but also benefiting other stakeholders: "The primary purpose of an integrated report is to explain to providers of financial capital how an organization creates value over time. It therefore contains relevant information, both financial and other. An integrated report benefits all stakeholders interested in an organization's ability to create value over time, including employees, customers, suppliers, business partners, local communities, legislators, regulators and policy-makers."	The IIRC was founded in 2009 in the UK, by various organizations including The Prince of Wales' Accounting for Sustainability Project, IFAC and the GRI. The IIRC published its IR Framework in 2013.	The IR Framework, available at http://integratedreporting.org/resource/international-ir-framework/ . The IIRC has stated that it has no plans to review the framework in the short to medium term.	Employees Environment Human rights Society and community	International

Organizations and Developments in the EER Context - Relevant to the IAASB Discussion Paper-Appendix A

A. Body/ affiliation/ initiative	B. Objectives	C. Main sponsors/ promoters	D. Other key supporters	E. Stakeholder focus	F. Brief history/ origin	G. Key outputs	H. Focus areas/ scope	I. Geographical remit
15. Organisation for Economic Co-operation and Development (OECD)	<p>To promote policies that will improve the economic and social well-being of people around the world.</p> <p>The OECD provides a forum in which governments can work together to share experiences and seek solutions to common problems. It works with governments to understand what drives economic, social and environmental change. It measures productivity and global flows of trade and investment, analyses and compares data to predict future trends, and sets international standards on a wide range of things.</p>	<p>The OECD is funded by its 34 member countries. A list of members is available at http://www.oecd.org/about/membersandpartners/#d.en.194378.</p>	<p>Several non-members countries are key partners of the OECD. It also has relationships with various international organisations and institutions, such as the International Labour Organization, Food and Agriculture Organization, International Monetary Fund, World Bank, International Atomic Energy Agency, and many United Nations bodies. In addition, the OECD is an active partner of the G20 and co-operates with civil society groups.</p>	<p>Public interest focus:</p> <p>The Guidelines for Multinational Enterprises "aim to promote positive contributions by enterprises to economic, environmental and social progress worldwide."</p> <p>The Principles of Corporate Governance "help policy makers evaluate and improve the legal, regulatory, and institutional framework for corporate governance, with a view to supporting economic efficiency, sustainable growth and financial stability."</p>	<p>The Organisation for European Economic Cooperation (OEEC) was established in 1948 to run the US-financed Marshall Plan. Canada and the US joined OEEC members in signing the new OECD Convention in 1960. The OECD was founded in 1961, when the Convention entered into force. It is based in France.</p>	<p>Guidelines for Multinational Enterprises, published 2011, available at http://www.oecd.org/corporate/mne/.</p> <p>Principles of Corporate Governance (with the G20), available at http://www.oecd.org/corporate/principles-corporate-governance.htm.</p>	<p>Bribery and corruption Corporate governance Employees Environment Human rights International trade Society and community</p>	<p>International</p>
16. UN Conference on Environment and Development (UNCED)	<p>To help Governments rethink economic development and find ways to halt the destruction of irreplaceable natural resources and pollution of the planet.</p>	<p>172 UN member states participated in the first UNCED.</p>	<p>2400 representatives from NGOs and businesses also attended the first UNCED.</p>	<p>The primary aim of the conference was to protect the environment by influencing the policies of member state governments:</p> <p>The UNCED aimed "to redirect international and national plans and policies to ensure that all economic decisions fully took into account any environmental impact."</p>	<p>The first UNCED conference was held in 1992, in Rio de Janeiro. Known as the 'Earth Summit', it was unprecedented in size and scope. Subsequent conferences were held in 2002 and 2012.</p>	<p>1992: Agenda 21, UN Framework Convention on Climate Change (which later led to the Kyoto Protocol and the Paris Agreement), the Convention on Biological Diversity, and the UN Convention to Combat Desertification.</p> <p>2002: Johannesburg Declaration on Sustainable Development</p> <p>2012: "The Future We Want" paper on sustainability, commitment to support and fund the UNEP.</p>	<p>Environment</p>	<p>International</p>

Organizations and Developments in the EER Context - Relevant to the IAASB Discussion Paper-Appendix A

A. Body/ affiliation/ initiative	B. Objectives	C. Main sponsors/ promoters	D. Other key supporters	E. Stakeholder focus	F. Brief history/ origin	G. Key outputs	H. Focus areas/ scope	I. Geographical remit
17. UN Conference on Trade and Development (UNCTAD)	UNCTAD is the United Nations body responsible for dealing with development issues, particularly international trade – the main driver of development. Its areas of focus are explained at http://unctad.org/en/Pages/AboutUs.aspx .	UNCTAD is governed by its 194 member states. A list of members is available at http://unctad.org/en/Pages/About%20UNCTAD/UNCTADs-Membership.aspx .	UNCTAD frequently works in partnership with the World Trade Organization (WTO). Together, they sponsor the International Trade Centre (ITC). UNCTAD also works with UN Regional Commissions and other organizations. Further information is available at http://unctad.org/en/Pages/About%20UNCTAD/Relationship-with-other-agencies.aspx .	Focus on governmental economic policy makers, in particular those in developing countries: UNCTAD "produces often-innovative analyses that form the basis for recommendations to economic policymakers. The aim is to help them take informed decisions and promote the macroeconomic policies best suited to ending global economic inequalities and to generating people-centred sustainable development."	UNCTAD was founded in 1964, in Geneva. In recent years UNCTAD has focused on: analytical research on the linkages between trade, investment, technology and enterprise development; international trade negotiations; international investment; and technical assistance, in particular for developing countries. Further information is available at http://unctad.org/en/Pages/About%20UNCTAD/A-Brief-History-of-UNCTAD.aspx .	UNCTAD's publications are available at http://unctad.org/en/Pages/Publications.aspx . Details of its targeted initiatives are available at http://unctad.org/en/Pages/Areas_Of_Work.aspx .	Environment International trade	International
18. UN Environmental Programme (UNEP)	To provide leadership and encourage partnership in caring for the environment by inspiring, informing, and enabling nations and peoples to improve their quality of life without compromising that of future generations.	The UNEP is funded by donations from member states. Further information is available at http://www.unep.org/about/funding/ .	UNEP's work was supported in a resolution at the 2012 UNCED.	Focus on influencing UN member state environmental policy: UNEP aims "to set the global environmental agenda, promote the coherent implementation of the environmental dimension of sustainable development within the United Nations system and serve as an authoritative advocate for the global environment."	UNEP is headquartered in Nairobi and has regional offices on each continent.	UNEP's work focuses on: climate change; disasters and conflicts; ecosystem management; environmental governance; chemicals and waste; resource efficiency; and emerging environmental issues. Further information is available at http://www.unep.org/about/Priorities/tabid/129622/Default.aspx .	Environment	International

Organizations and Developments in the EER Context - Relevant to the IAASB Discussion Paper-Appendix A

A. Body/ affiliation/ initiative	B. Objectives	C. Main sponsors/ promoters	D. Other key supporters	E. Stakeholder focus	F. Brief history/ origin	G. Key outputs	H. Focus areas/ scope	I. Geographical remit
19. UN Global Compact Office	To call on companies to align strategies and operations with universal principles on human rights, labour, environment and anti-corruption, and take actions that advance societal goals. Its 'Ten Principles' are available at https://www.unglobalcompact.org/what-is-gc/mission/principles .	The UN Global Compact is supported by UN member states. A list is available at http://www.un.org/en/members-states/ . A list of Board members is available at https://www.unglobalcompact.org/about/governance/boards/members .	Over 8,000 companies and 4,000 non-business organizations are participants in the UN Global Compact. A list is available at https://www.unglobalcompact.org/what-is-gc/participants . The UN Global Compact is supported by the G8. The GRI's G4 Guidelines also specifically support reporting on the UN Global Compact Office's Ten Principles and the UN Guiding Principles on Business and Human Rights	Public interest focus: "The UN Global Compact asks companies to first do business responsibly and then pursue opportunities to solve societal challenges through business innovation and collaboration."	The UN Global Compact was announced by then UN Secretary-General Kofi Annan in an address to the World Economic Forum in 1999 and was officially launched at UN Headquarters in New York in 2000. The UN Global Compact Office has a mandate set out by the UN General Assembly.	Sustainable Development Goals (and reporting against these goals), available at https://www.unglobalcompact.org/library/2291 . UN Guiding Principles on Business and Human Rights, available at https://www.unglobalcompact.org/library/2 . Various other publications available at https://www.unglobalcompact.org/library .	Bribery and corruption Employees Environment Human rights	International
20. UN Global Sustainable Stock Exchange initiative (SSE) on ESG disclosures	The SSE initiative is a peer-to-peer learning platform for exploring how exchanges, in collaboration with investors, regulators, and companies, can enhance corporate transparency – and ultimately performance – on ESG issues and encourage sustainable investment.	The SSE initiative is organized by the UN Conference on Trade and Development (UNCTAD), the UN Global Compact, the UNEP FI), and the UN PRI. A list of participating stock exchanges is available at http://www.sseinitiative.org/sse-partner-exchanges/list-of-partner-exchanges/ .	Securities regulators, investors, companies and other key stakeholders participate within the SSE consultative groups. Information is available at http://www.sseinitiative.org/engagement/ .	Investor and company focus: "By encouraging companies to adopt good corporate governance practices where a social environment dimension is taken into consideration, and by helping investors to make socially responsible decisions, the SSE initiative can enhance transparency of information as it regards capital markets and help create more aware investors."	The first meeting of the SSE was opened by UN Secretary-General Ban Ki-Moon in New York in 2009. The success of this event led to biennial SSE Global Dialogues taking place on even years. At the SSE 2012 Global Dialogue a new dimension to the initiative was launched, with the five participating stock exchanges making a public commitment to sustainability in their markets. Nearly all major stock exchanges worldwide now participate.	Data and research on sustainability reporting practices, available at http://www.sseinitiative.org/data/ .	Corporate Governance Environment Society and community	International
21. UN Principles of Responsible Investment (UN PRI)	To understand the implications of sustainability for investors and support signatories of the UN PRI to incorporate these issues into their investment decision making and ownership practices.	The UN PRI is an international network of investors working together to put the six Principles for Responsible Investment into practice, supported by the UN. There are over 1,500 signatories. A list is available at http://www.unpri.org/signatories/signatories/ .	Partners of the UN PRI include the UN Global Compact and the UN Environment Program Finance Initiative (UNEP FI). The UN PRI is also supported by a network of not-for-profit organisations. A list is available at http://www.unpri.org/signatories/network-supporters/ .	Investor focus: "The PRI Initiative has quickly become the leading global network for investors to publicly demonstrate their commitment to responsible investment, to collaborate and learn with their peers about the financial and investment implications of ESG issues, and to incorporate these factors into their investment decision making and ownership practices."	In 2005, the then UN Secretary-General, Kofi Annan, invited a group of the world's largest institutional investors to join a process to develop the UN PRI. A 20-person investor group drawn from institutions in 12 countries was supported by a 70-person group of experts from the investment industry, intergovernmental organisations and civil society. The Principles were launched at the New York Stock Exchange in 2006.	The six principles of the UN PRI are available at http://www.unpri.org/about-pri/the-six-principles/ .	Corporate Governance Environment Society and community	International

Organizations and Developments in the EER Context - Relevant to the IAASB Discussion Paper-Appendix A

A. Body/ affiliation/ initiative	B. Objectives	C. Main sponsors/ promoters	D. Other key supporters	E. Stakeholder focus	F. Brief history/ origin	G. Key outputs	H. Focus areas/ scope	I. Geographical remit
22. World Business Council for Sustainable Development (WBCSD)	The WBCSD is a CEO-led organization of forward-thinking companies that galvanizes the global business community to create a sustainable future for business, society and the environment. It aims to generate constructive solutions and take shared action to drive business action on sustainability.	Details of members are available at http://www.wbcsd.org/about/members.aspx .	WBSCD has a global network of independent national and regional business councils and partner organizations, involving thousands of business leaders, two-thirds in developing countries and emerging economies. Details are available at http://www.wbcsd.org/global-network.aspx .	Company focus: "The WBCSD aims to be the leading voice of business that will support companies in scaling up true value-added business solutions and in creating the conditions where more sustainable companies will succeed and be recognized."	At the UNCED conference in 1992 (the 'Earth Summit'), Stephan Schmidheiny was appointed chief adviser for business and industry to the UN Secretary-General for the UNCED. He created a forum called the Business Council for Sustainable Development (BCSD). The WBCSD was created in 1995 through a merger of the BCSD and the World Industry Council for the Environment (WICE). The WBCSD is based in Switzerland with offices in the US and India.	GHG protocol, water protocol, and various documents on sustainable business (e.g. vision 2050) Further information is available at http://www.wbcsd.org/work-program/overview.aspx .	Environment Society and community	International
23. World Economic Forum (WEF)	To engage the foremost political, business and other leaders of society to shape global, regional and industry agendas.	The WEF is a membership organization comprising 1,000 of the largest companies in the world. The WEF is guided by a Board of trustees. Details are available at https://www.weforum.org/about/leadership-and-governance .	The WEF has strategic partners in various regions and industries. Further information is available at https://www.weforum.org/about/our-members-and-partners .	Broad stakeholder focus: The WEF's 'stakeholder theory' asserts that "an organization is accountable to all parts of society."	The European Management Forum was established in 1971 as a not-for-profit foundation. It became the WEF in 1987 and is headquartered in Geneva. In 2015, the WEF was formally recognised as an international organization.	The WEF is best known for its Annual Meeting in Davos-Klosters, first held in 1974. The WEF co-ordinates a number of initiatives to address long-term challenges to the global economy and public interest. Details are available at https://www.weforum.org/global-challenges . The WEF also produces various reports, available at https://www.weforum.org/reports .	Diversity Employees Environment International trade Technology Society and community	International

Organizations and Developments in the EER Context - Relevant to the IAASB Discussion Paper-Appendix A

A. Body/ affiliation/ initiative	B. Objectives	C. Main sponsors/ promoters	D. Other key supporters	E. Stakeholder focus	F. Brief history/ origin	G. Key outputs	H. Focus areas/ scope	I. Geographical remit
24. European Union (EU)	The EU's core values are human dignity, freedom, democracy, equality, the rule of law and respect for human rights.	<p>The EU has 28 member states. A list is available at http://europa.eu/about-eu/countries/member-countries/index_en.htm.</p> <p>The EU is funded by member state contributions, import duties on products from outside the EU and a percentage of the value-added tax levied by each member state.</p>	<p>Various agencies and bodies support EU activities, including public-private partnerships. Further information is available at http://europa.eu/about-eu/agencies/index_en.htm.</p>	<p>The EU's activities are wide ranging and focus on a broad range of stakeholders.</p> <p>The materiality principle in the EU Directive 2014/95/EU on the disclosure of non-financial and diversity information by certain large companies and groups (NFR Directive) states that the non-financial statement should contain information "to the extent necessary for an understanding of the undertaking's development, performance, position and impact of its activity."</p>	<p>The EU was created in the aftermath of the Second World War. Beginning as a purely economic union, 6 members founded the European Economic Community (EEC) in 1958. The internal market is the EU's main economic engine, enabling most goods, services, money and people to move freely. The EEC became the EU in 1993 and the scope of its work is far broader. A list of EU policy areas is available at http://europa.eu/pol/index_en.htm.</p>	<p>In April 2014 the plenary of the European Parliament adopted the NFR Directive. The NFR Directive was published in the EU Official Journal in October 2014. The majority of the reporting requirements apply to large public interest entities with over 500 employees. The reporting requirements on employee diversity apply to companies quoted on an EEA exchange. It must be transposed into the national legislation of EU member states in 2016. The NFR Directive is available at http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32014L0095.</p>	<p>The NFR Directive includes requirements for reporting on: Bribery and corruption Employees Environment Human rights Society and community</p>	EU
25. Financial Accounting Standards Board (FASB)	To establish and improve standards of financial accounting and reporting that foster financial reporting by non-governmental entities that provides decision-useful information to investors and other users of financial reports.	<p>The FASB is funded by a combination of accounting support fees, subscription and publication revenue, and investment income. The largest share of financial support comes from fees paid by US publicly traded companies. The FASB does not receive any funds from the US Federal, state, or local governments.</p> <p>A list of Board members is available at http://www.fasb.org/isp/FASB/Page/SectionPage&cid=1218220131802.</p>	<p>The FASB is an independent standard setter. The SEC has statutory authority to establish financial accounting and reporting standards for US public companies under the Securities Exchange Act of 1934. However, it delegates this responsibility to the FASB.</p>	<p>Investor, lender and creditor focus:</p> <p>"The objective of general purpose financial reporting is to provide financial information about the reporting entity that is useful to existing and potential investors, lenders, and other creditors in making decisions about providing resources to the entity. Those decisions involve buying, selling, or holding equity and debt instruments and providing or settling loans and other forms of credit."</p>	<p>Since 1973, the FASB has been the designated organization in the private sector for establishing standards of financial accounting that govern the preparation of financial reports by non-governmental entities. Those standards are officially recognized as authoritative by the SEC and the American Institute of Certified Public Accountants.</p>	<p>US GAAP and FASB research and reports are available at http://www.fasb.org/isp/FASB/Page/LandingPage&cid=1175805317350.</p>	Financial reporting.	US

Organizations and Developments in the EER Context - Relevant to the IAASB Discussion Paper-Appendix A

A. Body/ affiliation/ initiative	B. Objectives	C. Main sponsors/ promoters	D. Other key supporters	E. Stakeholder focus	F. Brief history/ origin	G. Key outputs	H. Focus areas/ scope	I. Geographical remit
26. Financial Reporting Council (FRC)	To promote high quality corporate governance and reporting to foster investment. The FRC encourages companies to produce the trustworthy information necessary for informed investment decisions, and encourages trustworthy behaviour by directors and professionals and engagement with them by investors.	The FRC is funded by accountancy professional bodies and through levies. A list of Board members is available at https://www.frc.org.uk/About-the-FRC/FRC-structure/FRC-Board/Members.aspx .	The FRC is an independent regulator and standard setter. The FRC is also the designated UK competent authority for the regulation of auditors. The FRC's powers and responsibilities are set out in statute.	Investor focus: The aim of the FRC is to foster investment. The Guidance on the Strategic Report states that "information is material if its omission or misrepresentation could influence the economic decisions of shareholders taken on the basis of the annual report as a whole."	The Financial Reporting Council was founded in 1990. It is responsible for setting accounting, auditing and actuarial standards in the UK, and for monitoring, oversight and operating disciplinary procedures for those professions.	The UK Corporate Governance Code, available at https://www.frc.org.uk/Our-Work/Codes-Standards/Corporate-governance/UK-Corporate-Governance-Code.aspx . The UK Stewardship Code, available at https://www.frc.org.uk/Our-Work/Codes-Standards/Corporate-governance/UK-Stewardship-Code.aspx . Guidance on the Strategic Report, available at https://www.frc.org.uk/Our-Work/Codes-Standards/Accounting-and-Reporting-Policy/Clear-and-Concise-Reporting/Narrative-Reporting/Guidance-on-the-Strategic-Report.aspx .	Corporate Governance Employees Environment Financial reporting Human rights Society and community	UK
27. German Council for Sustainable Development (RNE)	To develop contributions to implement the German National Sustainability Strategy, suggest concrete areas for action and projects, and make raise public awareness of sustainability.	The RNE consists of 15 public figures. A list is available at https://www.nachhaltigkeitsrat.de/en/the-council/council-members/ . The RNE receives its mandate from and reports to the German Government.	None noted.	Broad stakeholder focus: "The Sustainability Code allows companies to demonstrate to investors and consumers their commitment to sustainability in a way that is transparent, comparable and thus clear. The company discloses how the socially and economically relevant stakeholders are identified and integrated into the sustainability process."	The RNE was first established in 2001 by then German Chancellor Gerhard Schröder. The current RNE members were appointed by Angela Merkel.	The Sustainability Code, available at http://www.deutscher-nachhaltigkeitskodex.de/fileadmin/user_upload/dnk/dok/kodex/The_Sustainability_Code_-_english.pdf .	Bribery and Corruption Corporate Governance Employees Environment Financial reporting Human rights Society and community	Germany (although the Sustainability Code states that it can be used by companies worldwide).

Organizations and Developments in the EER Context - Relevant to the IAASB Discussion Paper-Appendix A

A. Body/ affiliation/ initiative	B. Objectives	C. Main sponsors/ promoters	D. Other key supporters	E. Stakeholder focus	F. Brief history/ origin	G. Key outputs	H. Focus areas/ scope	I. Geographical remit
28. Grenelle Environnement	To bring together the government, local authorities, trade unions, companies and NGOs to draw up a plan of action of concrete measures to tackle environmental issues. Article L 225-103 requires listed companies to report about the social and environmental consequences of their activities. The law includes an overview of indicators and requires independent attestation.	Grenelle Environnement was established by the French government. The funding for the implementation of the provisions will be provided by the French government. It intends to raise the revenue from a variety of sources including carbon tax, vehicle tax and investments in renewable energy.	Grenelle Environnement was set up to instigate a democratic debate on the environment and sustainability, involving a broad range of stakeholders from French business and society.	Broad stakeholder focus: The aim of Grenelle Environnement was to establish national environmental policy for France, which affects all French citizens.	The first Grenelle conference took place in Rue de Grenelle in France, in 1968. The former President of France, Nicolas Sarkozy, established Grenelle Environnement in 2007. Six working groups gathered to debate around the themes of climate change and energy, biodiversity and natural resources, health and the environment, production and consumption of ecological democracy, development patterns, environmental employment, competitiveness, genetically modified organisms and waste.	Following public debate, the proposals of Grenelle Environnement were implemented into French national law through Grenelle I (2009) and Grenelle II (2010), available at http://www.senat.fr/dossier-legislatif/pjl08-155.html . Details of the reporting requirements are available at https://www.legifrance.gouv.fr/lo_pdf.do?id=JORFTEXT000025746900	Environment	France
29. Institute of Directors in Southern Africa (IoDSA) and the King Committee	To continuously improve corporate governance practices. The principles of the King Code serve as a guide to direct organizations on what they should set out to achieve.	The IoDSA appointed Mervyn King to lead the King Committee in 1994. The IoDSA appoints the King Committee members. The King Committee governs the drafting process of the King Code and will ultimately approve the upcoming King IV Code. The IoDSA is the custodian of the King Code and the holder of the copyrights.	The IIRC publicly supports King III because it recommends that companies produce an integrated report. King III is also endorsed by Deloitte, EY, KPMG, PwC, Grant Thornton, Old Mutual, Webber Wentzel Attorneys, Carmague, and Massmart.	Broad stakeholder focus: King IV refers to the "triple context" as the combined economic, social and environmental context. It states that companies should consider the impact of their business on both internal and external stakeholders, behave ethically and consider the sustainability of their business.	King I was the first corporate governance code for South Africa, published in 1994. King II, including new sections on sustainability, was published in 2002. King III of 2009 recommended that companies produce an integrated report. King IV aims to be more accessible to private companies, not-for-profit and public sector organizations and will replace the 'apply or explain' with an 'apply and explain' approach.	King IV is likely to become effective in 2017, following public consultation. Information on King IV is available at http://bit.ly/KingIVdraft .	The main focus of the King Code is corporate governance. King III and King IV also recommend integrated reporting, which focuses on: Employees Environment Human rights Society and community	South Africa
30. Netherlands Government	Various environmental regulations and reporting requirements, to inform public policy and drive sustainable business practices	The Netherlands Government has collaborated with the GRI and UN in developing its initiatives.	Some reporting requirements in the Netherlands are derived from the EU Modernisation Directive (2003/51/EC) and the European PRTR Regulation (Regulation (EC) No. 166/2006).	Government focus: The purpose of the Act is to provide information to the Netherlands government to assist it with forming public policy.	Various sustainability provisions requiring the reporting of information (financial and non-financial) about the environment, employees and risks in their annual reports have been added to the Dutch Civil Code that was first issued in 1838. The Environmental Protection Act was implemented in 1993. In 2009, the Netherlands Minister of Finance informed Parliament that he expects the largest Dutch State Holdings to use the GRI Guidelines in their reporting practices.	Sustainable Development Goals in the Netherlands - Building blocks for Environmental policy for 2030, and various other studies and guidance, are available at http://www.pbl.nl/en/ .	Bribery and corruption Corporate governance Employees Environment Human rights Society and community	Netherlands

Organizations and Developments in the EER Context - Relevant to the IAASB Discussion Paper-Appendix A

A. Body/ affiliation/ initiative	B. Objectives	C. Main sponsors/ promoters	D. Other key supporters	E. Stakeholder focus	F. Brief history/ origin	G. Key outputs	H. Focus areas/ scope	I. Geographical remit
31. Securities and Exchange Commission (SEC)	To protect investors; maintain fair, orderly, and efficient markets; and facilitate capital formation. The SEC strives to promote a market environment that is worthy of the public's trust.	The SEC derives its powers from the Securities Exchange Act 1934. The SEC is funded by securities transaction fees.	None noted.	Investor focus: "The mission of the U.S. Securities and Exchange Commission is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. all investors, whether large institutions or private individuals, should have access to certain basic facts about an investment prior to buying it, and so long as they hold it. To achieve this, the SEC requires public companies to disclose meaningful financial and other information to the public."	In response to the US stock market crash of 1929, the US Congress passed the Securities Act in 1933 and the Securities Exchange Act in 1934, the latter of which founded the SEC. The SEC consists of five Commissioners appointed by the US President. It is based in Washington DC.	SEC Guidance on Disclosures Regarding Climate Change, available at https://www.sec.gov/rules/interp/2010/33-9106.pdf . SEC Disclosure Guidance on Cybersecurity (separate guidance for public companies and for investment advisers/funds), available at https://www.sec.gov/spotlight/cybersecurity.shtml .	The two pieces of guidance referenced focus on the environment and technology/corruption, respectively.	US
32. Sustainability Accounting Standards Board (SASB)	To develop and disseminate sustainability accounting standards that help public corporations disclose material, decision-useful information to investors.	The SASB is funded through support from donors. A list of donors is available at http://www.sasb.org/sasb/donors/ . The Board is chaired by Michael R. Bloomberg. A list of Board members is available at http://www.sasb.org/sasb/board-directors/ .	A list of organisations providing support-kind is available at http://www.sasb.org/sasb/donors/ .	Investor focus: "To ensure that its sustainability accounting standards are decision-useful for investors and cost-effective for issuers, SASB uses the U.S. Supreme Court definition of materiality in its development process. SASB believes that every investor has the right to material information in an accessible and cost-free format. Accordingly, SASB focuses on making material sustainability information available in the Form 10-K filings of U.S.-listed companies."	The SASB was founded in 2011 in the US, following Harvard University's research for the Initiative for Responsible Investment (IRI). The SASB is a not-for-profit organization.	The SASB standards are available at http://www.sasb.org/standards-navigator/ .	Bribery and corruption Corporate governance Employees Environment Human rights Society and community	US

Organizations and Developments in the EER Context - Relevant to the IAASB Discussion Paper-Appendix A

A. Body/ affiliation/ initiative	B. Objectives	C. Main sponsors/ promoters	D. Other key supporters	E. Stakeholder focus	F. Brief history/ origin	G. Key outputs	H. Focus areas/ scope	I. Geographical remit
33. Water Accounting Standards Board (WASB)	To prescribe how general purpose water accounting reports should be prepared, presented and assured. Water accounting is the systematic process of identifying, recognising, quantifying, reporting, assuring and publishing information about water.	The WASB is an independent advisory board to the Australian Government's Bureau of Meteorology, which has responsibility for compiling and disseminating comprehensive water information across Australia.	None noted.	Broad stakeholder focus: "General purpose water accounting reports instil public and investor confidence in the amount of water being traded, extracted for use, and recovered and managed for environmental and other public benefit outcomes."	The WASB was established following the implementation of the Australian Water Act 2007 and the Water Regulations 2008. The Australian National Water Accounts are prepared in accordance with the WASB's standards.	It issued the 'Water Accounting Conceptual Framework' in 2009 (revised 2014). In 2010 it published 'Australian Water Accounting Standard 1', which describes how to prepare and present a general purpose water accounting report. 'Australian Water Accounting Standard 2' establishes the requirements for assurance engagements. WASB standards are available at http://www.bom.gov.au/water/standards/wasb/awas.shtml .	Environment	Australia