

The SDGs, integrated thinking and the integrated report

by Carol A Adams CA

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Report published by the IIRC and ICAS
supported the Green Economy Coalition



“ The SDGs... tackle the root causes of poverty and unite us together to make a positive change for both people and planet. ”

United Nations Development Programme²

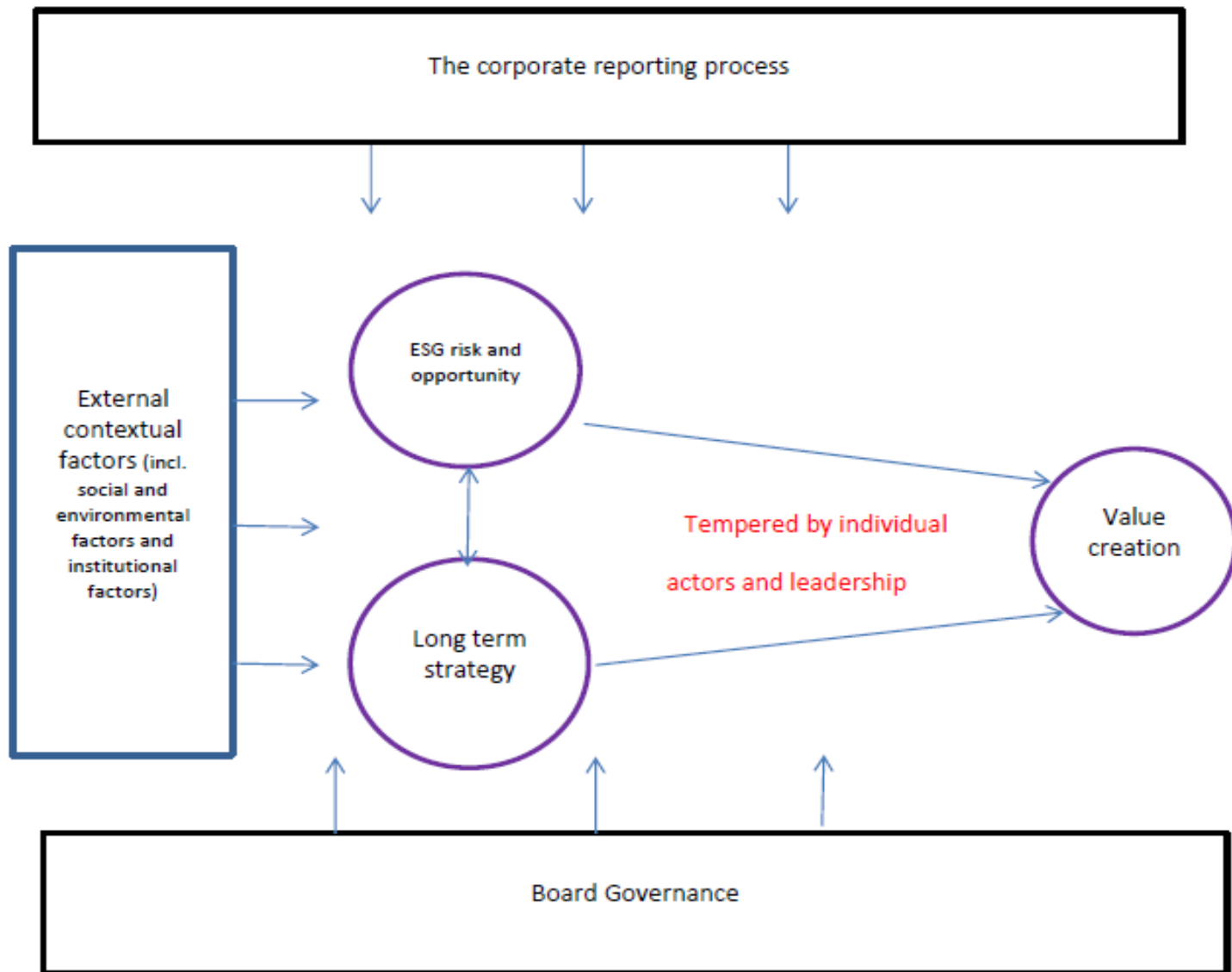
“ The 2030 Agenda for Sustainable Development³ recognizes international trade as an engine for inclusive economic growth and poverty reduction, and an important means to achieve the Sustainable Development Goals (SDGs). ”

UNCTAD⁴

“ We must have the courage to strike out in new directions and embrace an economic model which is not only low-carbon and environmentally sustainable, but also turns poverty, inequality and lack of financial access into new market opportunities for smart, progressive, profit-oriented companies. ”

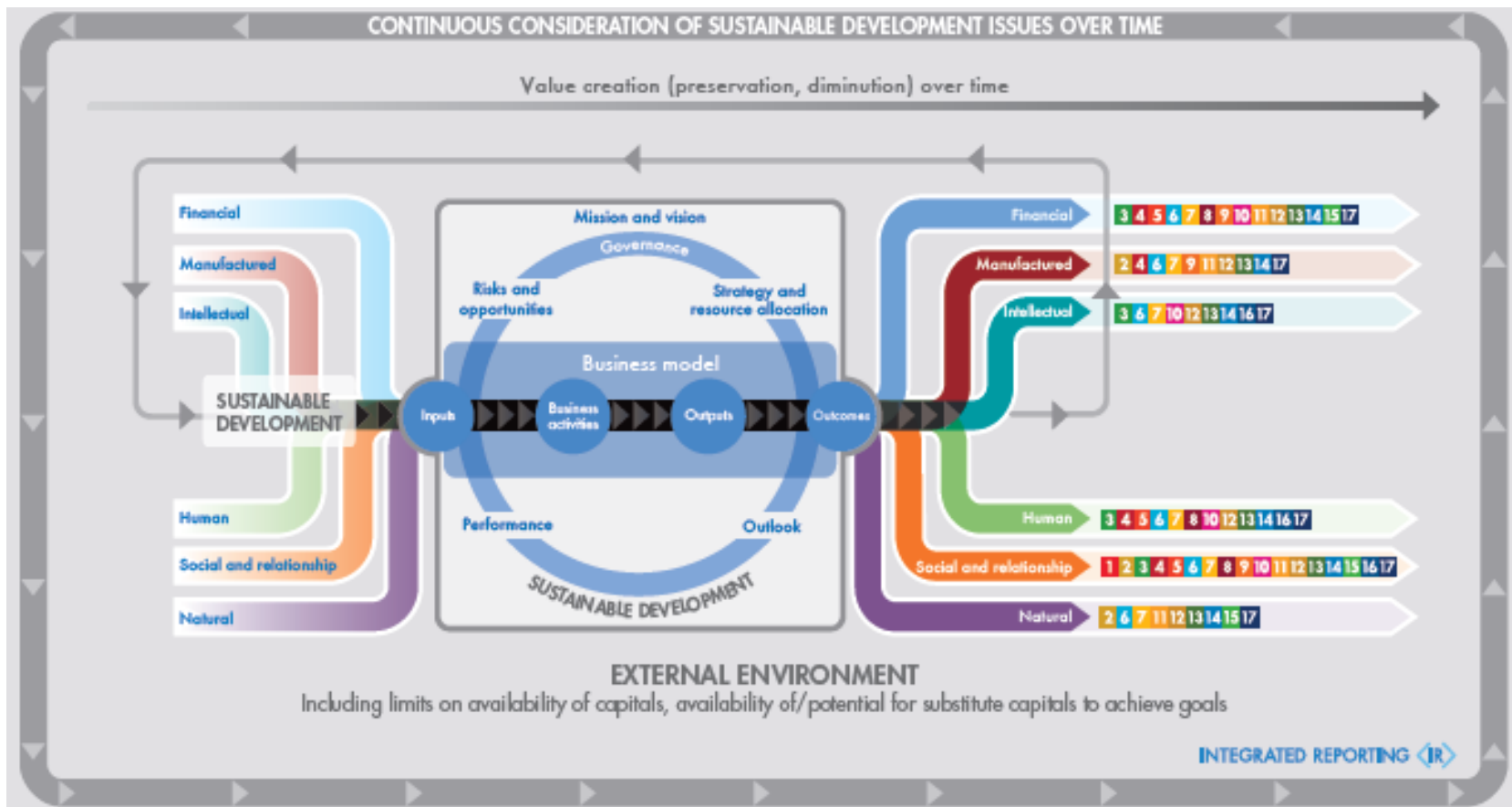
**Business and Sustainable Development Commission
(2017, p7)**

Source: Adams (2017) "Conceptualising the contemporary corporate value creation process", *Accounting Auditing and Accountability Journal* 30 (4) 906-931.



Aligning the SDGs with the value creation process

Source: Adams, C A (2017) *The SDGs, integrated thinking and the integrated report*, IIRC and ICAS



Financial

Financial capital may be related to fourteen of the goals

Intellectual

Intellectual capital may be related to nine of the goals

Social and relationship

Social and relationship capital may be related to all seventeen of the goals

Manufactured

Manufactured capital may be related to ten of the goals

Human

Human capital may be related to twelve of the goals

Natural

Natural capital may be related to nine of the goals



Cbus Annual Integrated Report 2017

“As a long term investor we acknowledge our significant responsibilities...

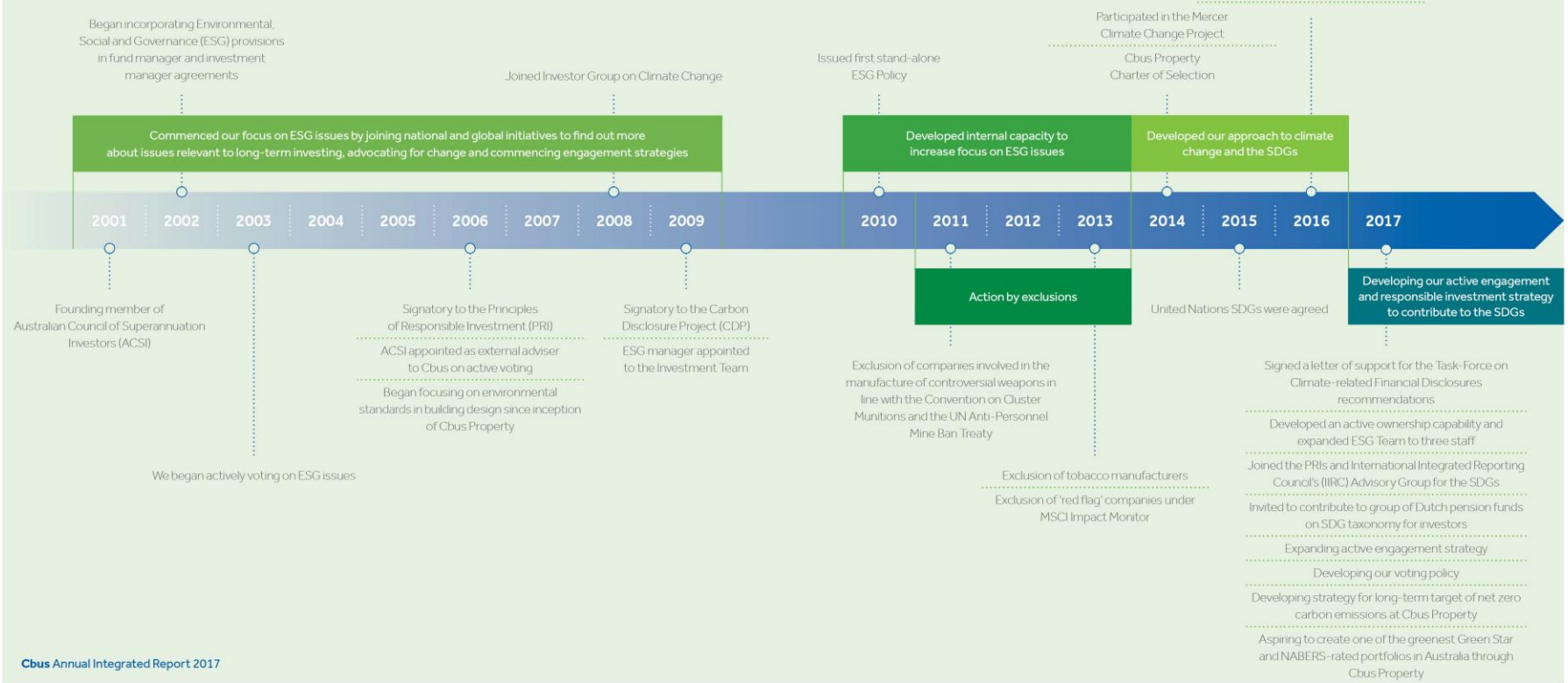
Our contributions to the SDGs also represent outcomes for the multiple capitals... and contribute to value created for our members.”



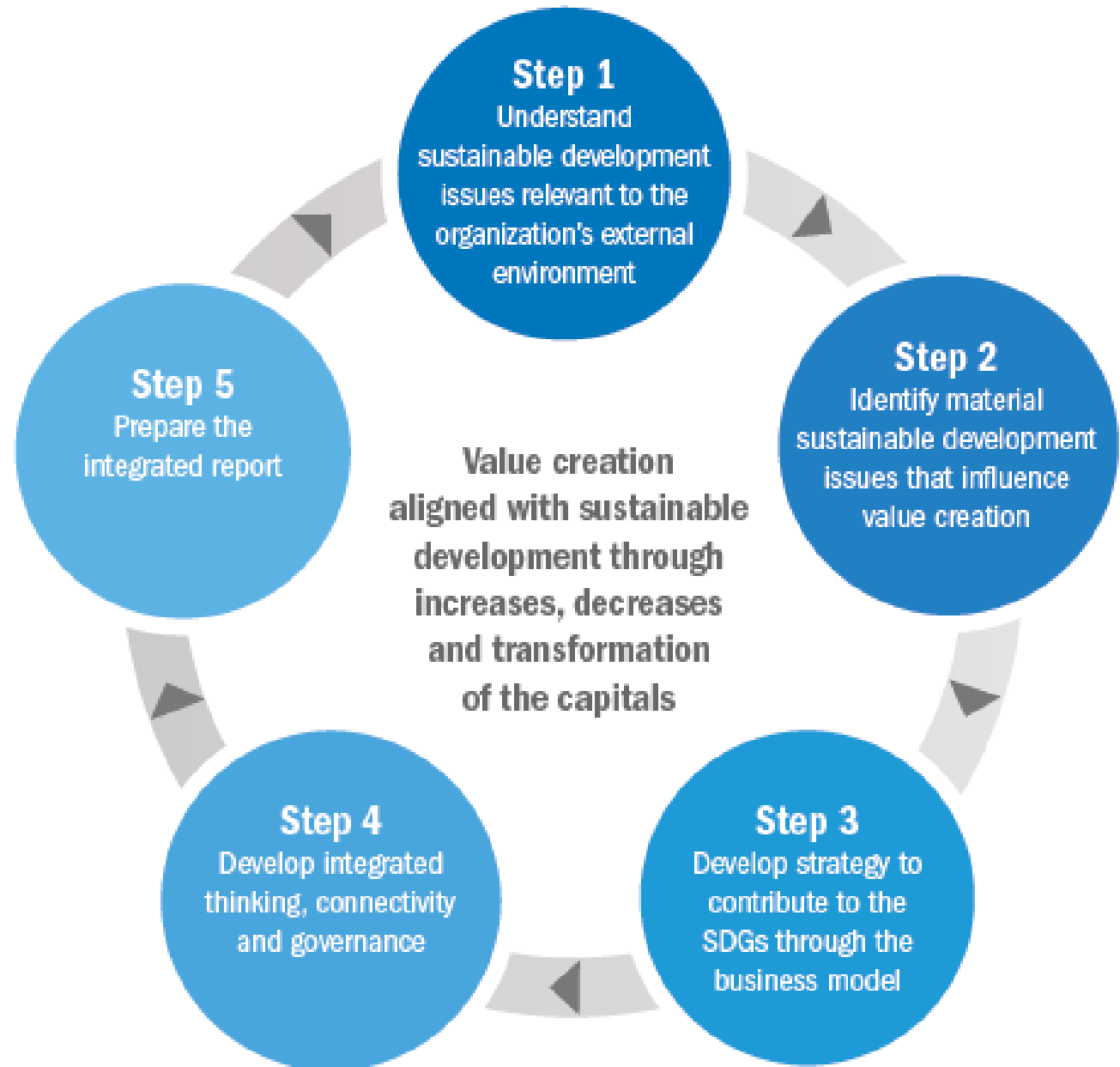
Our responsible investment journey



We began our journey thinking about risks associated with environmental, social and governance issues and our negative impacts. We are moving towards thinking about how we can contribute to the Sustainable Development Goals through active engagement and our investment strategy.



Aligning the SDGs with the value creation process



Source: Adams, C A (2017) *The SDGs, integrated thinking and the integrated report*, IIRC and ICAS

Panellists' Comments

- Farooq Ullah, UKSSD
- George Cobb, SSE
- Richard Howitt, IIRC
- Cindy Rose, Aberdeen Standard Investments

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Questions for Discussion