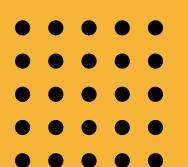


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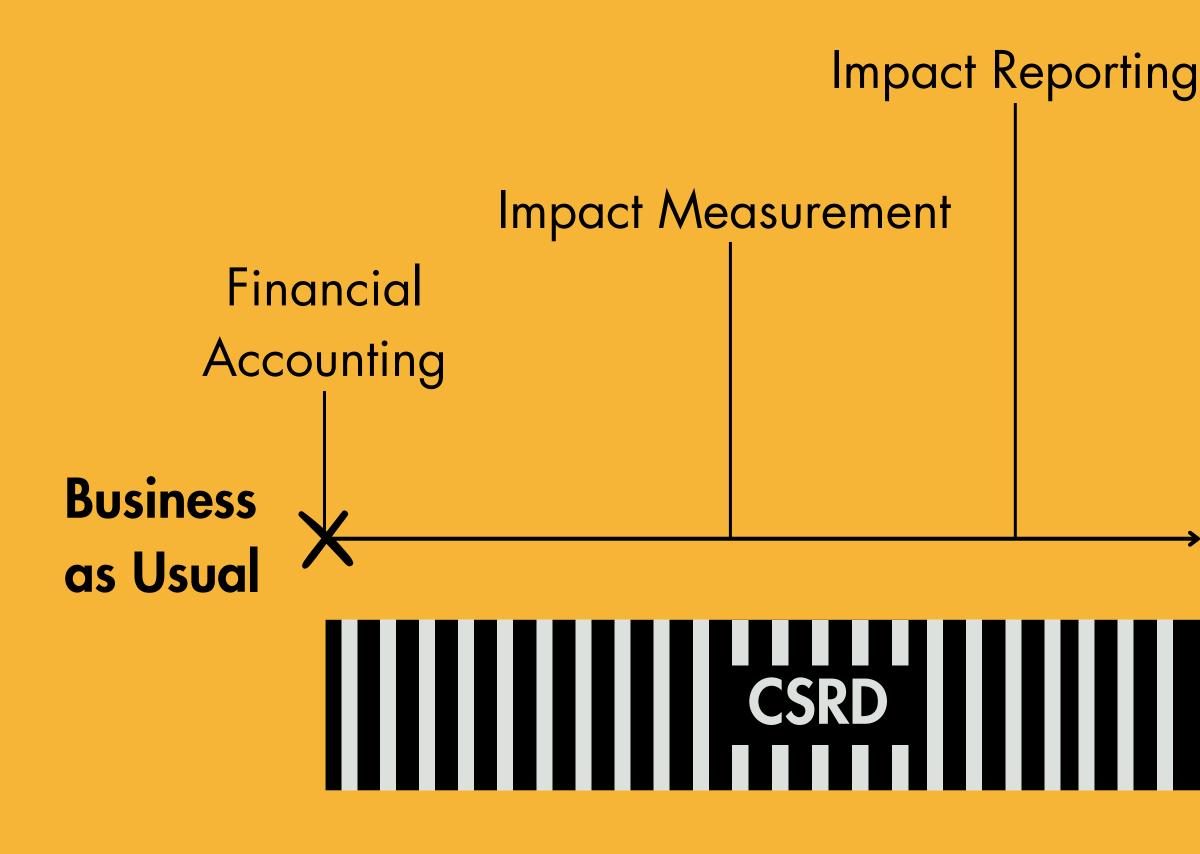
# From Transparency to Transformation

Unlocking the full potential of CSRD with Impact Accounting

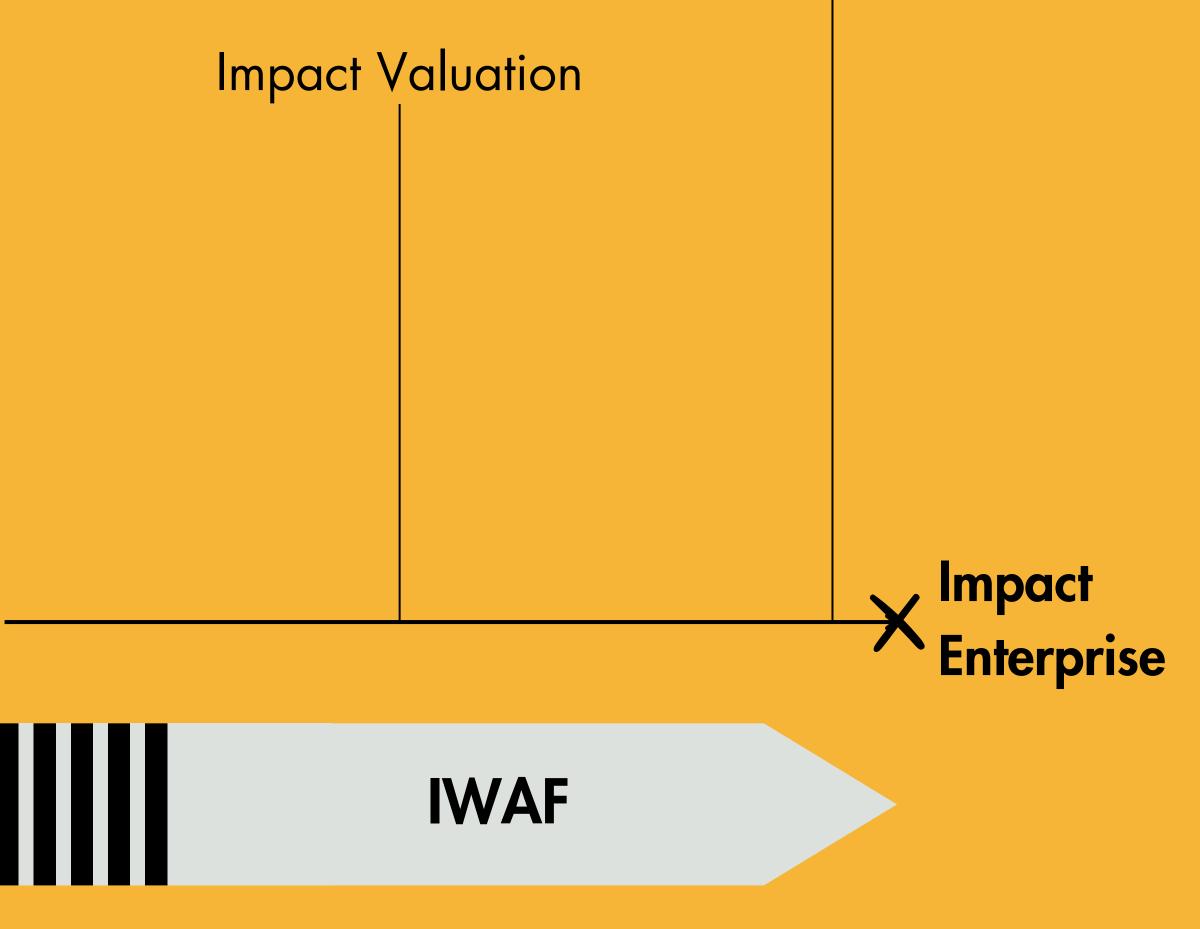


#### Unlocking synergies for Impactful Decision-Making

Let's have a look at the transition from BAU to Impact Management with CSRD and IWAF:



#### Impact Management



# Evolution of Sustainability Reporting

**Evolving Landscapes: From Niche to Mainstream** 

In recent years, sustainability reporting transitioned from a niche to a mainstream practice, culminating in the EU's introduction of the **Corporate Sustainability Reporting Directive** (CSRD), mandating the *disclosure* of impactrelated information.



#### **CSRD** in question

Assessing CSRD's Transparency Mandate

While CSRD mandates transparency through the disclosure of impact-related information, **it falls short in providing explicit guidance** on how this wealth of data can be **effectively managed or leveraged for integrated decision making**.

#### So. what is next?



# Bridging the Gap

Enriching CSRD through Impact Management

This gap is precisely where **the Impact-Weighted Accounts Framework (IWAF)** plays a crucial role, providing the required guidance for organizations to navigate and harness impact data for strategic decision-making.





### **IWAF's Distinctive Features**

Unlocking the full potential of CSRD with Impact Accounting.

IWAF converts social, human, and natural values into a single unit of measurement: **euros**. This integration unlocks numerous benefits, including:

- 1. Enhanced Comprehension: Understanding impacts in their natural units (such as kg CO2e, m3 of water, and DALYs) can be challenging. Monetary valuation streamlines communication among all stakeholders, making the information more accessible and easier to interpret.
- 2. **Prioritisation of impacts**: Valuing impacts in monetary terms enables comparability, facilitating decisionmakers in prioritizing the largest impacts first. This approach ensures that the most significant issues are addressed promptly.
- 3. **Utilisation of Financial Infrastructures**: IWAF allows organizations to leverage existing, mature financial infrastructures for seamless impact management.



#### In short,

CSRD acts as a **catalyst** for transparency, mandating organizations to report on the impact of their activities, while IWAF is the **enabler**, offering guidance for <u>Impact Management</u>.

> Do you want to learn more about IWAF?

**Download our paper** for a deep dive into the way in which IWAF enriches the CSRD to move from impact reporting to impact management.

#### From Transparency To Transformation.

Your Impact Journey Awaits!

