

IFC TOOLKIT FOR DISCLOSURE & TRANSPARENCY

Beyond the Balance Sheet
IFC Toolkit for Disclosure
and Transparency

Introduction

Why This Toolkit

- The Business Case
- Broad Push for Transparency and Disclosure
- Flexible framework
- Incorporating Sustainability

Part 1: Disclosure Framework

Strategy

- Business Model and Environment
- Strategic Objectives
- Risk Analysis and Response
- Sustainability Opportunities and Risks
- Key Performance Indicators

Performance

- Performance Report
- Financial Statements
- Sustainability Statements

Corporate Governance

- Leadership and Culture
- Board Structure and Functioning
- Control Environment
- Minority Shareholders
- Stakeholder Engagement

Part 2: Reporting Guidance

- Materiality
- Information Quality
- Scope of Disclosure
- Disclosure Requirements
- Reporting Formats

Appendixes

BUILDING ON INTERNATIONAL BEST PRACTICES

IFC Sustainability frameworks

- Corporate Governance Methodology
- Performance Standards for Environmental & Social Sustainability

International Accounting Standards



Global Sustainability frameworks



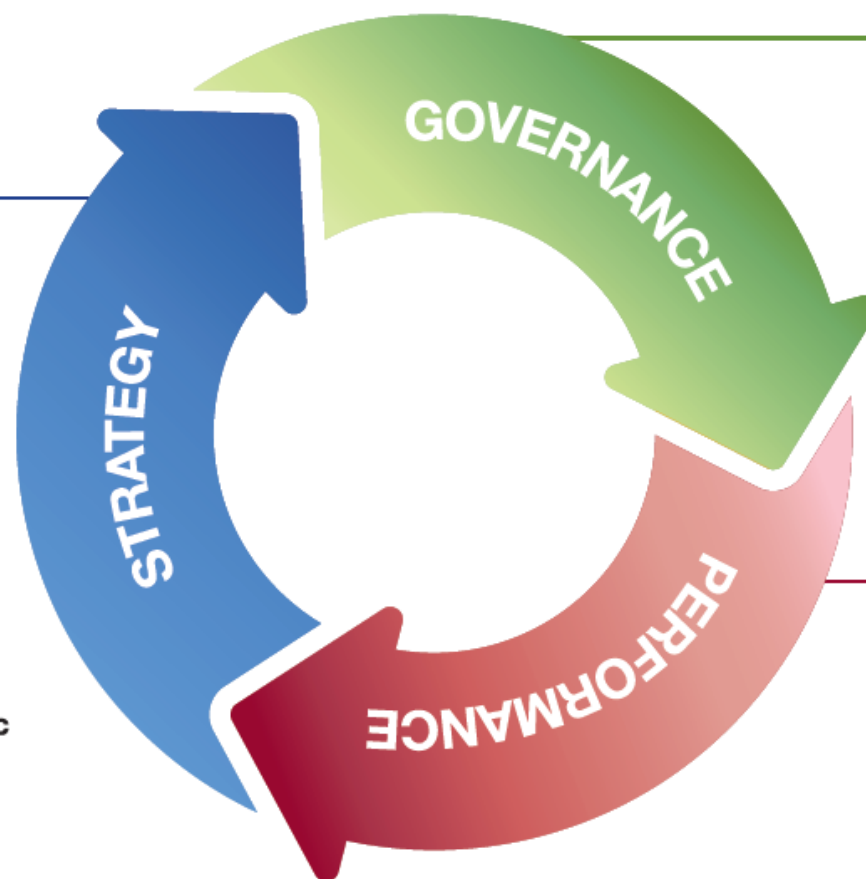
HOLISTIC AND INTEGRATED REPORTING APPROACH

Identify Material E&S Issues

- Assess impact of **core E&S issues** based on the IFC Performance Standards and other frameworks
- Identify **industry- or context-specific E&S issues** based on industry or location (e.g climate change, product footprint)

Create an E&S Strategy

- Develop/modify strategy and risk management based on material issues (**entity-specific E&S issues**)
- Develop key performance indicators (KPIs)



Governance Structure

- Integrate E&S in corporate culture and commitment
- Governance structure to manage E&S issues
- Control environment for E&S issues (risk management, compliance, reporting)

Stakeholder Engagement

- Identify key stakeholders and oversee engagement process

Performance Report

- Management discussion and analysis of performance on key E&S opportunities and risks, including KPIs

Sustainability Statements

- Performance measures (or metrics) for key E&S issues, including core issues, industry- or context-specific issues and entity-specific issues