The context argument – value creation for the six capitals

Source: Incite 'Sustainability 2.0: A Guide to Competing in a Changing World'
Integrated Reporting – value creation for the company

Figure 1: Conceptualization of the corporate value creation process

The corporate reporting process
(influenced by frameworks such as the <IR> Framework)

External contextual factors
(incl. social and environmental factors, institutional factors and sustainable development issues)

ESG risk and opportunity

Long-term strategy

Value creation for companies through transformation of the capitals & aligned with achievement of the SDGs

Tempered by individuals and leadership

Board Governance and the influence of corporate legislation, governance codes and frameworks

Source: Adapted from Adams (2017)
From Monocapitalism to Multicapitalism: 21st Century System Value Creation
• From Monocapitalism to Multicapitalism
• Carrying Capacities of the Capitals (Thresholds)
• Scale-linked:
  • Nano (individual)
  • Micro (enterprise)
  • Meso (sector / portfolio / habitat)
  • Macro (economic / social / ecological systems)
• Advisors:
  • Eva Zabey (WBCSD)
  • Charles Tilley (AICPA-CIMA)
  • Fiona Reynolds (PRI)
  • Veronica Poole (Deloitte)
  • Jeremy Nichols (Social Value International)
  • Mark Gough (Capitals Coalition)
  • Sean Esbjorn-Hargens (MetaIntegral)
  • John Fullerton (Capital Institute)
Plimsoll Line = Carrying Capacity

https://oceanservice.noaa.gov/facts/plimsoll-line.html
Planetary Boundaries; Social Foundations

Stockholm Resilience Centre, Planetary Boundaries

Kate Raworth, Doughnut Economics
Scale-Linked: Nano / Micro / Meso / Macro

Nano (Individual): Multicapital Thinking

Micro (Enterprise): Corporate <IR>

Meso (Portfolio): Asset Owner <IR>

Macro (Systems): National Economy Multicapital Assessment
Activating Transformation
Thank you