What is the role of Environmental, Social, and Governance data within Beyond GDP?

• Richard Barker (International Sustainability Standards Board (ISSB)) presented three different lenses to corporate reporting (corporate financial reporting, corporate reporting including environmental reporting such as low-carbon transition plans and social capital reporting on diversity of the workforce) The International Sustainability Standards Board (ISSB) provides guidance on metrics to report on, in the ESG realm, with standards related to climate change been finalized and released last June.

• Vincent Siegerink (OECD) focused on leveraging the concept of well-being and related metrics at the macro and micro-level to align with ESG concepts. The OECD has also developed a pilot employee well-being survey to measure working conditions and well-being outcomes.
Sprint 3 Headlines  (June 22<sup>nd</sup> , 2023)

- **Helen Slinger (Accounting for Sustainability (A4S))** overview of the business accounting community perspectives on these new non-financial measures and the tools that could support this transition from conventional financial reporting to the inclusion of sustainability information.

- **Jan-Emmanuel De Neve (Well-being Research Centre, University of Oxford)** presented the work of a crowdsourced survey developed to measure employees experiences at work and to calculate its Work Happiness Scores. The results were then linked to financial and stock market performance to show a positive correlation of employee well-being to firm value, return on assets and profits.

- **Samir Trabelsi (Brock University)** presented the concept of linking GDP with ESG metrics to ensure the effects of climate change and well being are properly accounted as well as to ensure a comprehensive view of a country’s long term economic sustainability. Highlights the need for comparability and universal agreed upon standards.

- **Sonia Raizenne (Statistics Canada)** presented Statistics Canada’s experimental ESG dashboard by leveraging existing data. Next steps include developing a benchmarking tool, whereby companies can enter their own data into the dashboard and compare with other companies within their industry.