Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)

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Morning Session

Introduction

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ISAR 29 Agreed Conclusions

“further analysis and deliberations on sustainability reporting initiatives with a view to sharing experiences in this area between countries and providing best practice guidance to policymakers and stock exchanges.”
Paragraph 47

governments and other stakeholders, with the support of the United Nations system, “to develop models for best practice and facilitate action for the integration of sustainability reporting”.

“in future – at latest by 2030 – all large businesses should be reporting on their environmental and social impact – or explain why if they are not doing so.”

UNIVERSAL GOALS, NATIONAL TARGETS

9a. Publish and use economic, social and environmental accounts in all governments and major companies

9b. Increase consideration of sustainability in x% of government procurements

9c. Safeguard ecosystems, species and genetic diversity

9d. Reduce deforestation by x% and increase reforestation by y%

9e. Improve soil quality, reduce soil erosion by x tonnes and combat desertification
• ISAR multi-stakeholder consultative group
• Voluntary technical aid
• Sharing existing practices
• Voluntary and mandatory approaches
• No “one-size-fits-all” approach
• Roadmap to guide choices