UNCTAD-ISAR Workshop on the Future Direction of the Corporate Reporting Model

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Workshop material:

*Major trends and initiatives in corporate reporting models to address issues of sustainable development*

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Future Direction of Corporate Reporting Models

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Deputy Chief Executive - GRI
Current State of Reporting

Growth in reporting since 1993

- Companies should no longer ask whether or not they should publish a sustainability report.
- High rates of sustainability reporting globally suggest it is now standard business practice worldwide.
- The important questions now are “what?” and “how?”
- It is now about the quality of reporting and the best means to reach relevant audiences.

Source: KPMG Survey 2013
Current State of Reporting

GRI Reporting Trend: 1999-2014

The number of registered GRI reports raised by 10% from 2012 to 2013.

* Data from the Sustainability Disclosure Database as at 29 July 2014
Sustainability Reporting Policies

[Map showing initiatives on the rise, market regulators’ initiatives, government initiatives, and market regulators & governments initiatives across the world.]
European Directive on Non Financial Reporting

More sustainability reporting in the EU
Opportunities

1. Outcome document OWG on SDGs:
   - Target on SR under SCP
   - Chapeau – private sector role
   - Means of implementation
     i. Multi-stakeholder partnerships
     ii. Data, monitoring and accountability

2. The Post-2015 Business Engagement Architecture
   On how to motivate and support global business in realizing its full potential to advance sustainable development through:
   - Action
   - Collaboration
   - Co-investment.
Reporting on Impacts

sustainability reporting

sustainable development
Focus on what matters, where it matters
Integrated Reporting

G4 and Integrated Reporting

• ‘G4 is designed to provide guidance on how to best present sustainability disclosures in different report formats.....

• ..... be they alone sustainability reports, integrated reports, annual reports or other disclosure formats’
Future of Reporting
Thank you!

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