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

34th SESSION
1 - 3 November 2017
Room XVII, Palais des Nations, Geneva

Thursday, 2 November 2017
Morning Session

Agenda Item 3. Enhancing comparability of sustainability reporting: Selection of core indicators for company reporting on the contribution towards the attainment of the Sustainable Development Goals

Presented by

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The UN Sustainable Development Goals (SDGs):

ISAR 34

@jimmygreer / @accasustain
## The old and new order of corporate reporting

<table>
<thead>
<tr>
<th>Old order</th>
<th>New order</th>
</tr>
</thead>
<tbody>
<tr>
<td>Long and cluttered</td>
<td>Concise and material</td>
</tr>
<tr>
<td>Boilerplate language</td>
<td>Effective communication</td>
</tr>
<tr>
<td>Backward looking and short-term</td>
<td>Forward looking and longer term</td>
</tr>
<tr>
<td>Complex</td>
<td>Simple and easily navigable</td>
</tr>
<tr>
<td>General purpose</td>
<td>Sensitive to audience needs</td>
</tr>
<tr>
<td>Focused on financial results for shareholders</td>
<td>Focused on value creation for the organisation and its stakeholders</td>
</tr>
<tr>
<td>Rule bound, narrow disclosures</td>
<td>Transparent and responsive circumstances</td>
</tr>
<tr>
<td>Reflects stewardship of financial capital</td>
<td>Reflects stewardship of all forms of capital</td>
</tr>
<tr>
<td>Locked in static</td>
<td>Technology enabled</td>
</tr>
</tbody>
</table>

Think Ahead
TECHNOLOGY REALITIES

DEMOGRAPHIC CHANGE

NEW VALUE CREATION

SHIFTING WORK

GROWING URBANISATION

FASTER DISRUPTION
Majority Believe the System is Failing Them

How true is this for you?

Sense of injustice
Lack of hope
Lack of confidence
Desire for change

System failing

53

Approximately 1 in 3 are uncertain

System working

32

15

Think Ahead
Edelman Trust Barometer 2017