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

35th SESSION
24 - 26 October 2018
Room XVII, Palais des Nations, Geneva

Wednesday, 24 October 2018
Morning Session

High-Level panel
Key trends in accounting and reporting and their impact on sustainable and inclusive development

Presented by

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Sustainability Policy & Regulation Inspiring New Growth: (SPRING)

ISAR 35

24th October 2018
This trend is here to stay
Money Talks
A sustainable finance policy toolkit

It’s not enough to make the European economy more sustainable – we need a financial sector that can back it up. Sustainable finance is an idea whose time has come. This toolkit sets out ways to help make it happen.

Get started
Unlocking the power of companies through capital markets and society

The UN Sustainable Development Goals set out the future we want. The private sector will be central to their success.

The World Benchmarking Alliance will develop, fund, house and safeguard publicly available corporate SDG performance benchmarks.

Free corporate benchmarks aligned with the SDGs will help companies, investors and others drive change by raising awareness and promoting a corporate race to the top.

Successful benchmarks provide guidance on impact as well as a gap analysis. This improves understanding, promotes dialogue and drives positive change.

The WBA is itself a Partnership for the Goals (Goal 17) and includes representatives from finance, business, civil society, and government.
The Alliance is growing

WBA Allies: The following organisations have endorsed the concept of the WBA.
The Global Consultation

Figure 1: WBA Consultations from September 2017 to April 2018

ROUNDTABLES

EXPERT MEETINGS
Case Study: Human Rights Benchmark

The 41 largest extractives companies in the world were assessed against the CHRB’s extractives criteria. The highest scoring Measurement Theme was Transparency, followed by Policy, with companies scoring lowest in Embedding Respect and Human Rights Due Diligence.

Table 13: Average Score by Measurement Theme (darker colour blocks indicate proportion achieved)
Having a communications impact
Preliminary Benchmark Pipeline

Gender Equality & Woman Empowerment

Gender equality throughout the value chain and empowering women by providing better access to products and services

Climate Action

Demonstrate pathways and progress towards a low carbon economy.

Food System Transformation

A social just transformation of food and agricultural value chains that meet nutritional needs, within the boundaries of the planet

Digital Inclusion

Bridging the digital divide, creating digital inclusion for the 4 billion people who don’t use the internet
What’s next?

- #1 DuPont Pioneer
- #2 Syngenta
- #3 Bayer
- #4 Monsanto