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**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

Afternoon Session

**Agenda Item 3.**

**Enhancing comparability of sustainability reporting:  
Selection of core indicators for entity reporting on the  
contribution towards the attainment of the Sustainable  
Development Goals**

Presented by

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# Enhancing comparability of Sustainability Reporting: Core indicators for entity reporting on SDG implementation.



Débora Ponce  
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# From MDGs to SDGs Reporting

## MDGs

- Reporting by Government
- Data collection by Government
- **Guatemala:** 4 reports on implementation

## SDGs

- Reporting by the Government (but) participation and contribution of the private sector
- Data collection by Government and Private Sector
- **Guatemala:** Voluntary National Review in 2017 and July 2019

# Who reports and how?

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# SDG implementation and reporting: Regional Dimension



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Integración Centroamericana por la Responsabilidad Social Empresarial



UNCTAD's Guidance on core indicators for entity reporting on the contribution towards the attainment of the SDGs.

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*“UNCTAD’s core indicators are **not intended to be minimum requirements for a report** to be considered as fulfilling criteria for indicator 12.6.1., rather, these **provide a tool for Governments to facilitate harmonization and comparability of the SDGs baseline data** at a Company level and enhance their ability to report on private sector contribution to SDGs implementation”*