Agenda Item 3.
Practical implementation, including measurement, of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals:
Review of case studies

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Practical Implementation, including measurement, of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals

Geneve
October 30, 2019
Does the so called “Non-financial report” exist?

IFRS
USGAAP
Regional GAAP

Financial Information

IFRS
USGAAP
Regional GAAP

Non- Financial Information

Human Rights
Environmental
Intangibles
Corporate Governance

CDP
CDSB
SASB
GRI

Integrated Reporting
INFRAESTRUTURA

Franca comparamos a relação de produção de vinho de várias regiões, por isso, tivemos a oportunidade de analisar a perspectiva de crescimento em cada uma delas. O vinhedo representa um grande mercado e, portanto, uma grande oportunidade para a expansão do mercado vinícola. Com isso, é possível gerar lucro e valor agregado para os produtores.

Em termos regionais, a produção de vinho no Estado de São Paulo é significativa. O crescimento do mercado vinícola no estado tem sido contínuo e a projeção para o futuro indica um aumento significativo.

Para fazer planos para o futuro, é importante analisar a demanda e as tendências do mercado. Isso permitirá que os produtores possam se adaptar e se preparar para o futuro.

Logística Sustentável

A logística sustentável é essencial para o sucesso dos negócios. É importante que os produtores sejam conscientes de como seu negócio afeta o meio ambiente.

Os desafios enfrentados pelos produtores de vinho são vários, mas a logística sustentável é uma das soluções possíveis para esses problemas. A adoção de práticas sustentáveis, como a redução de embalagens, a utilização de combustíveis renováveis e a gestão da água, são importantes.

Em resumo, a infraestrutura e a logística sustentável são essenciais para o sucesso dos negócios de vinho. É importante que os produtores estejam cientes das tendências do mercado e se preparem para o futuro.
When does a company reveal itself as sustainable?

Corporate Governance
Integrated Management

The implementation of the ODS is the human being

INTEGRATED REPORTING (IR)
B.1.1 Water recycling and reuse: the company did not recycle or reuse water during the period or the company does not track water recycling and reuse.

B.2.1 Reduction in waste generation: lack of data and tracking process

B.2.2 Waste Reused, Re-manufactured and recycled: lack of data.

B.4.1 Ozone-depleting substances and chemicals: lack of data.

B.5.1 Renewable Energy: the company is not using any renewable energy sources in its operation.

indicator D.1.5 Compensation: total compensation per board member, none of the participant companies disclosed board member compensation.
• Indicator A.3.1 Green investment: Because the information was not available internally. The company would need to trace the projects and keep records.
• Indicator B1.1 Water recycling and reuse: Because the data was not available. The Company will need more systems support to measure the indicators as the water consumption is not so high in the organization.
• Indicator B.4.1. Ozone-depleting substances and chemicals: The data is available but confidential. Due to the type of business the company under study only presents the information of Ozone-depleting substances and chemicals to the regulatory bodies.
• Indicator: C.2.2. Expenditure on employee training per year per employee: The data was not available for the case study. Although Promigas maintains and executes a budget for all activities related to health and safety at work, it was not possible to get the specific budget.
• Indicator C.3.1 Expenditure on employee health and safety as a proportion of revenue: Although the study company maintains and executes a budget for all activities related to health and safety at work, the company did not share the specific budget.
Countries should not apologise for what they were not able to report
- That items represent the opportunities uncovered during the process of reporting.

Are those indicators that you were not able to calculate material?
- If yes, seek for a way of having them monitored

% of women in management position
- Presented as a percentage of total management positions instead of total employees
FUTURE OF CORPORATE REPORTING

Working Group of IAASB
Guidance for Assurance on Non-financial Report

Assurance

IASB
FASB
IIRC
SASB
CDSB
CDP
GRI
OTHERS
NO COMPETITION

Working Group of IASB’s revision of Management Commentary

NO LONGER ISOLATED FROM FINANCIAL INFORMATION

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INTEGRATED REPORTING IN BRAZIL

- Required on a Report or Explain basis to listed companies
- Mandatory to State Owned Companies since 2016
  Law 13.303
- Working Group by Brazilian Federation of Accountants
- Pilot Programme to Management Report of Ministry of Finance:
  From 1800 to 150 pages
HOW BNDES HAS BECOME INVOLVED WITH INTEGRATED REPORTING

Forming future business and political leaders

Incorporating Human Rights Consideration

Acting as an link

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