
**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

Thursday, 25 October 2018

Morning 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 the comparability of SDG reporting - from the Dst point of view

Thursday 25 October 2018

Henrik Bang, Statistics Denmark



Danish Global Goal Platform

The screenshot displays the Danish Global Goal Platform interface. At the top left is the 'STATISTICS DENMARK' logo. A search bar is located at the top center. A navigation bar below the search bar contains a back arrow, the text 'CHOOSE GOAL', a circular icon, and a button labeled 'HLPF'. The main content area features the title 'SUSTAINABLE DEVELOPMENT GOALS - 17 goals to transform our world' and a paragraph explaining that in 2015, the UN's 193 member states adopted 17 Global Goals. Below this is a circular graphic of the 17 SDGs, each with a number and a brief description. The center of the circle contains the text 'PICK A GOAL'. Social media icons for Facebook, Twitter, and LinkedIn are positioned below the circle. At the bottom right of the content area, there is a link to 'Guidelines for the use of SDG web material'. The bottom of the screenshot shows a Windows taskbar with various application icons and a system tray displaying the time as 09:40 and the date as 16-10-2018.

STATISTICS DENMARK

SEARCH

CHOOSE GOAL

HLPF

SUSTAINABLE DEVELOPMENT GOALS - 17 goals to transform our world

In 2015, the UN's 193 member states - including Denmark - adopted 17 Global Goals, also called Sustainable Development Goals or SDGs. Statistics Denmark's SDG platform shows, for a large number of indicators, the fulfillment of the Global Goals for Denmark. [Read more about the goals](#)

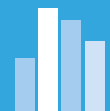
PICK A GOAL

f t in

Guidelines for the use of SDG web material

09:40 16-10-2018

<https://dst.dk/en/Statistik/Sdg>



2030 Agenda – the role of Statistics Denmark

- Reporting on the Global Goals
 - Due to the complexity of the task, it cannot be solved by Statistics Denmark alone
- ➔ Establishing **Partnership for SDG-data**
- Work on different streams of reporting:
 - Global goals
 - Subnational reporting – regions and municipalities
 - Civil Society
 - Measuring of the private sector contribution to the Global Goals

Statistics Denmark – the setting

‘Sin qua non’ preconditions

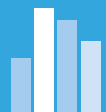
- Independence
- Trustworthiness
- Data security
- User-orientation
- Confidentiality

When it comes to the reporting on the Global Goals

- Facing various interests – many stakeholders with individual interpretation of the indicators – importance of the clarity of the UN metadata
- Statistics Denmark has already a large part of the data

Reporting on the private sector's contribution to the 2030 Agenda

- Complicated
- Step by step approach
 - Step 1 – focus on input from private sector – what goals do companies focus on?
 - Step 2 – reporting on selected indicators – how can statistical data be compiled against the background of sustainability reports?
- Issues to be addressed
 - Collection of data from the companies – what if new data are needed? Limited muscle
 - Validation of data – a central question
 - Presentation/dissemination of data



Step 1 – our idea

Overview













Goal

Business sectors

Agriculture, horticulture and forestry
Fishery and aquaculture
Manufacturing industries
Construction
Transport
Distributive trades
Tourism
Services sector



Step 2 – example of selected core Sustainable Development Goal indicators – Statistics Denmark

A: Economic area		B: Environmental area		C: Social area		D: Institutional area	
4		7		2		–	
2		3		–		–	
2		1		5		7	

For many indicators the split up is only possible by industry level – company level reporting implies higher response burden – and a question of confidentiality

We have come far – but still have a long way to walk

- Data is to a large extent available
- Consistency between DST and Novo Nordisk
 - they can do a bit more than we can
 - DST has no information on institutional areas, for example board meetings
 - Just like Novo Nordisk, we are in doubt as to whether we can get businesses to report on all indicators (response burden etc.)

Indicators that are problematic; e.g. A.3.1 green investments, C.2.2 expenditure on training, D.1.1 Number of board meetings and attendance rate

Comments

- I regard the proposed indicators as a very good start in order to achieve comparable data
- One of our focuses is not to increase the response burden for individuals and companies. The accounting information holds some important information, however it is far from enough if the data should reflect the proposed indicators
- Target 12.6.1 is not yet defined. That puts us in a dilemma since we cannot produce statistics if the indicator is not defined
- The proposed indicators are very useful throughout the society
- Any solution should focus on gather data that is already available in the companies administrative system
- At Statistics Denmark we welcome other NSI's or agencies that would like to use our platform in there system. We are willing to give away our coding, in order to speed the process up in other countries
- Many companies are very interested to have a reporting on their SDG work



Thank you

Questions?

