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**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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Founder

Global Sustainability Index Institute Foundation

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# UNGSII empowers investors on profit & impact

- Enabling investments to foster the SDG progress
- Making a difference for future generations:
  - Measuring impact on the global youth
  - Supporting education of the young generation in the MENA region
  - Training pupils to embrace the SDGs in daily life



# Introduction to the Global Sustainability Index Institute



## Background

In 2000, United Nations Secretary General Kofi Annan oversaw the successful launch of the 15-year Millennium Development Goals, focused on the eradication of poverty in developing countries. In September 2015, all heads of state signed the ambitious Agenda 2030: 17 Sustainable Development Goals (SDGs) were designed to include everyone – all nations, all companies, all media, and all people working together across sectors. First movers deploying the SDGs before 2030 will gain the most upside (profit, people, planet, and future generations).

## UNGSII

The UNGSII Foundation was registered in February 2016 in close alignment with the Director General of the UN Geneva, Michael Moeller, executives from the financial industry, civil society and academia. Advisory board members are e.g. Alfred Berkeley III, former President of Nasdaq. It is not an UN entity, but works in strong support of the UN and in close cooperation with a number of UN Agencies and their senior officials in the global implementation of the SDGs.



## Foster SDG investment:

A curated analysis of annual reports of global companies leads to SDG commitment rankings. They are combined with behavioral data from e.g. Oekom research. Data, rating and funds are provided to foster SDG-related investment.



## Enhance SDG awareness & behavior:

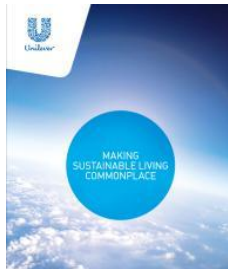
UNGSII has started a global education program for pupils to learn about the relevance of SDGs in their daily lives.

## Provide solutions to the younger generations:

UNGSII has partnered with the BIG6 global youth organizations to conduct an annual ongoing poll on how the younger generations perceive their lives with regards to the SDG and provide mentorship on initiatives to improve.



# Corporate disclosure vs. assessment by stakeholders



## Self Declaration

- Analysis of annual reports
- Direct/indirect references to the Sustainable Development Goals

## Business Media

- Analysis of business media
- Direct/indirect references to the SDGs
- Journalists/other stakeholders vs. analysts

## Analysts

- Analysis of analyst quotations in key financial publications (WSJ, FT, etc).
- Perception of financial and non-financial value drivers

## Performance

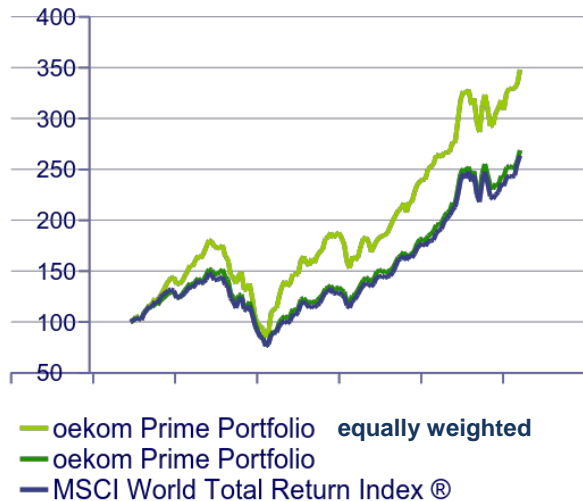
- Stock prices
- Bond prices
- Sales
- Net Promotor Score™
- Employer rankings
- and more

# UNGSII & OEKOM rankings and indices help move markets by empowering profits



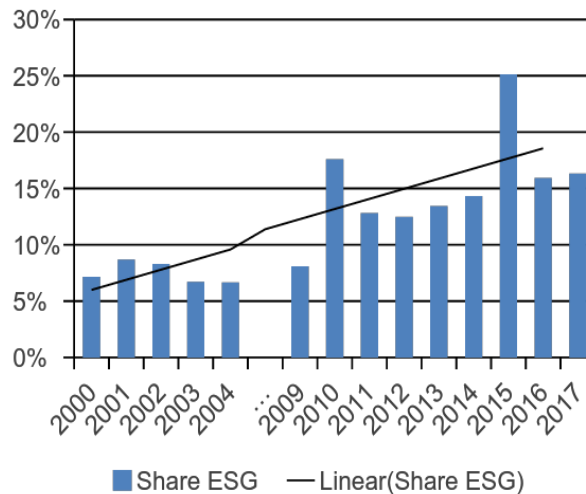
## Trend 1:

Performance of the ESG-based OEKOM Prime Portfolio



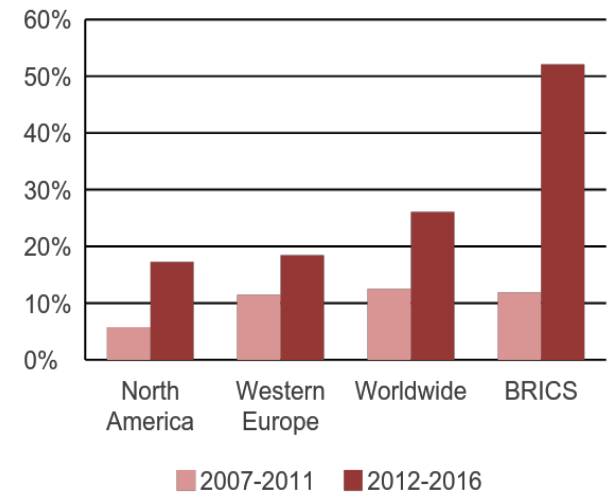
## Trend 2:

Visibility of quoted financial analyst statements on ESG



## Trend 3:

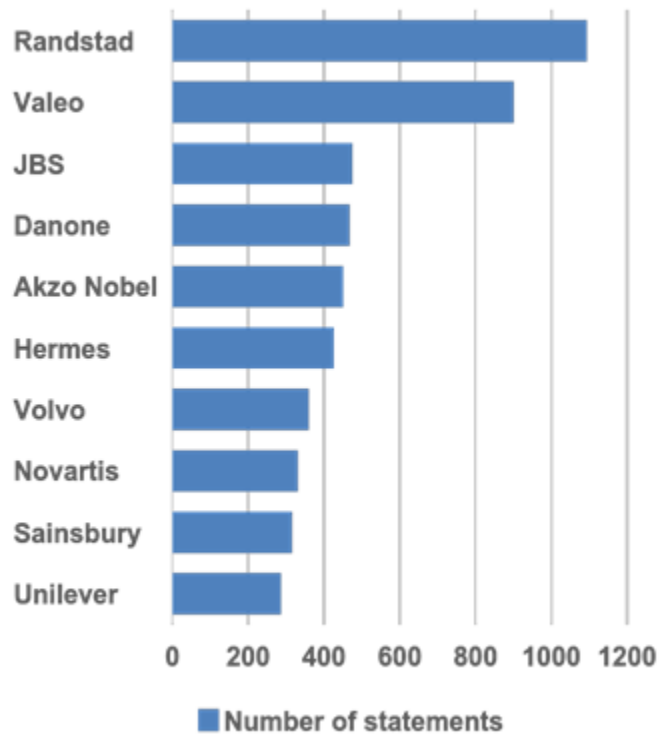
Share of fired CEOs that lost their jobs because of ethical issues



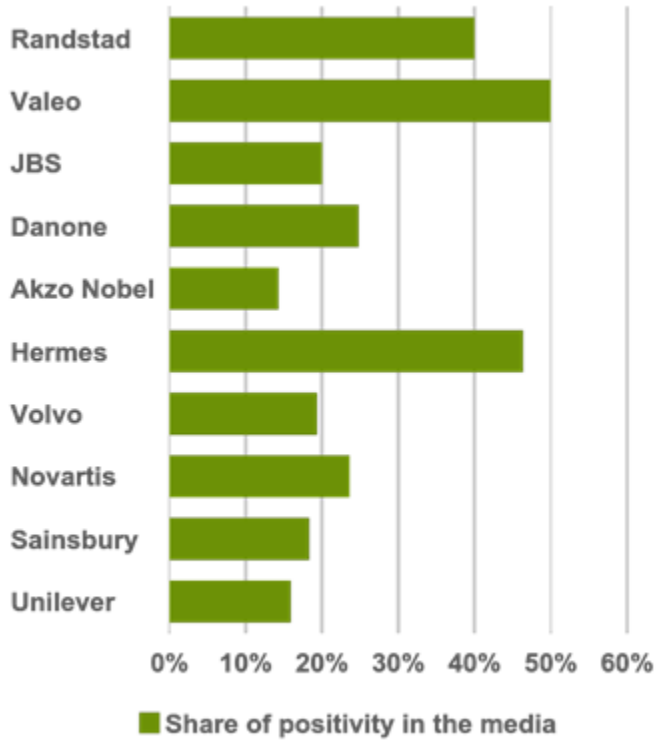
Leading rating agencies like OEKOM prove that investing in companies with a track record in sustainable behavior (ESG) creates added value (see Trend 1). Combining UNGSII's curated analysis of the global corporates commitments to the SDGs with due diligence upon their ESG performance helps investors make better informed decisions about the financial and social impact of their investments.

# Strong relationship between visibility of the SDGs and positive media tone

### Most visible companies on SDGs

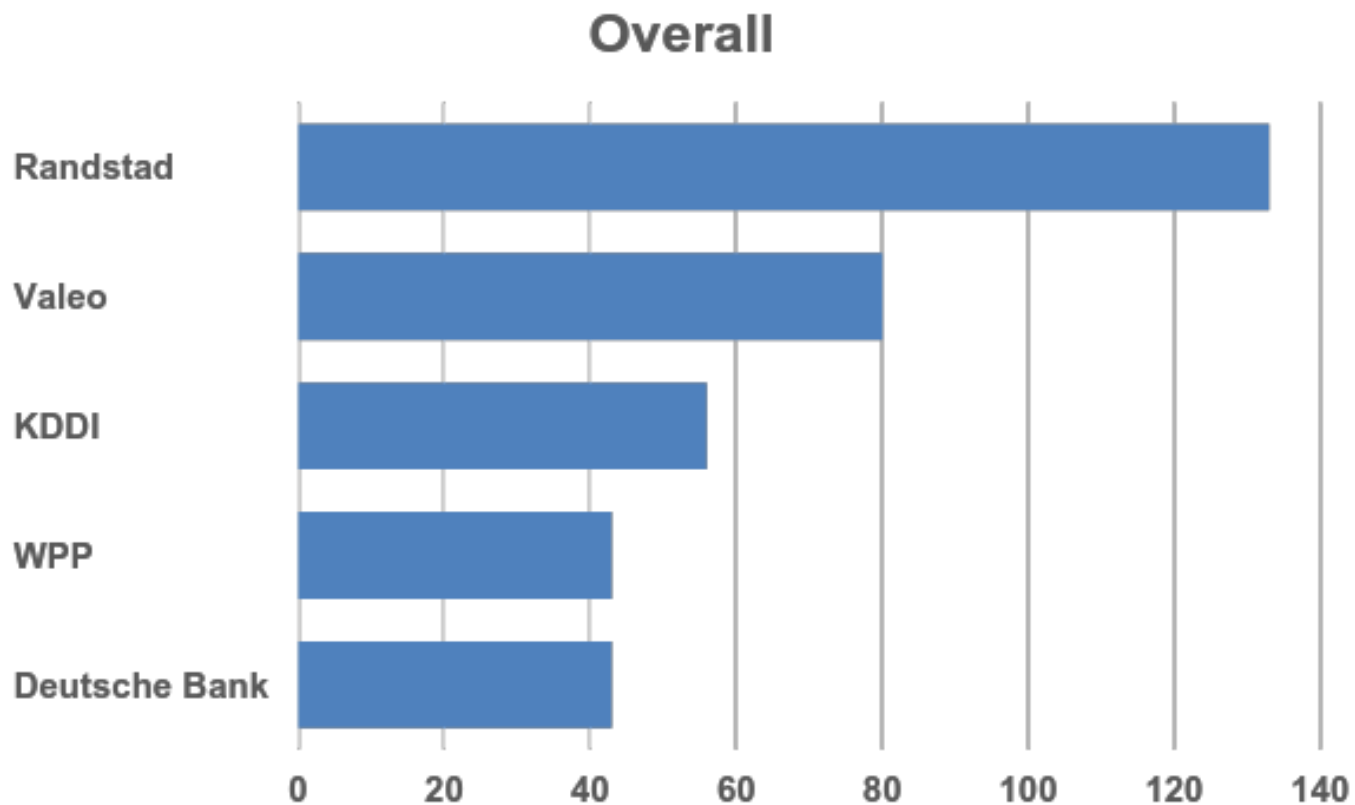


### Share of positivity in the media



UNGSII uses leading media analyst Media Tenor's media sentiment data as a control system. It allows investors to see if companies are accurately representing their commitments to the SDGs. Additionally, media sentiment can help identify companies that are committed to the SDGs but not yet able to convey this information effectively to the media.

# Fund Concept: SDG 5 best performers – Gender Equality

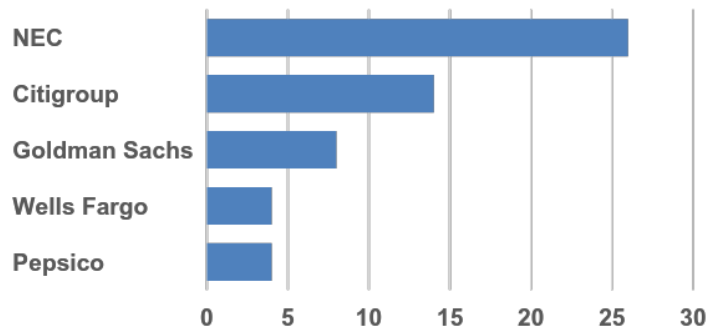




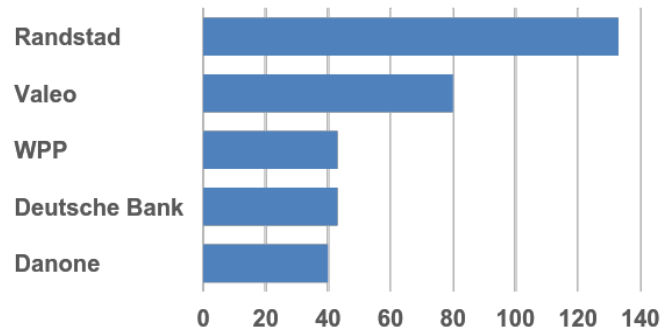
# Fund Concept: SDG 5 best performers – Gender Equality



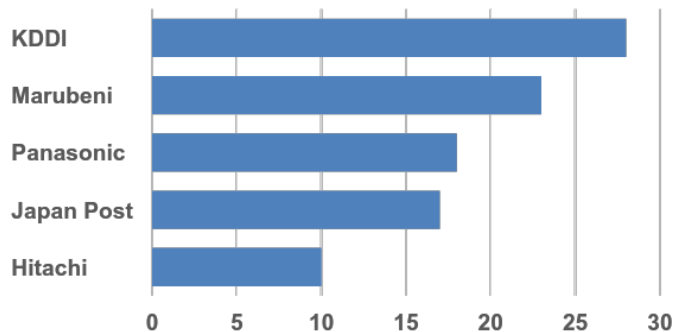
### North America



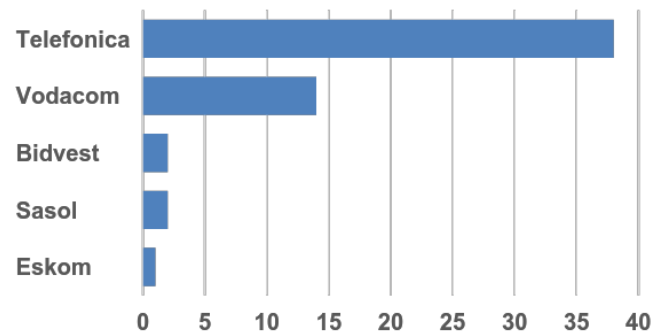
### Europe



### Asia



### Africa





## Foster SDG investment:

Registration of SDG-based investment fund, providing ratings on SDG-commitment of companies, sovereign states, and infrastructure projects. Aligning methodologies. Providing advice on improving SDG impact.



## Enhance SDG awareness & behavior:

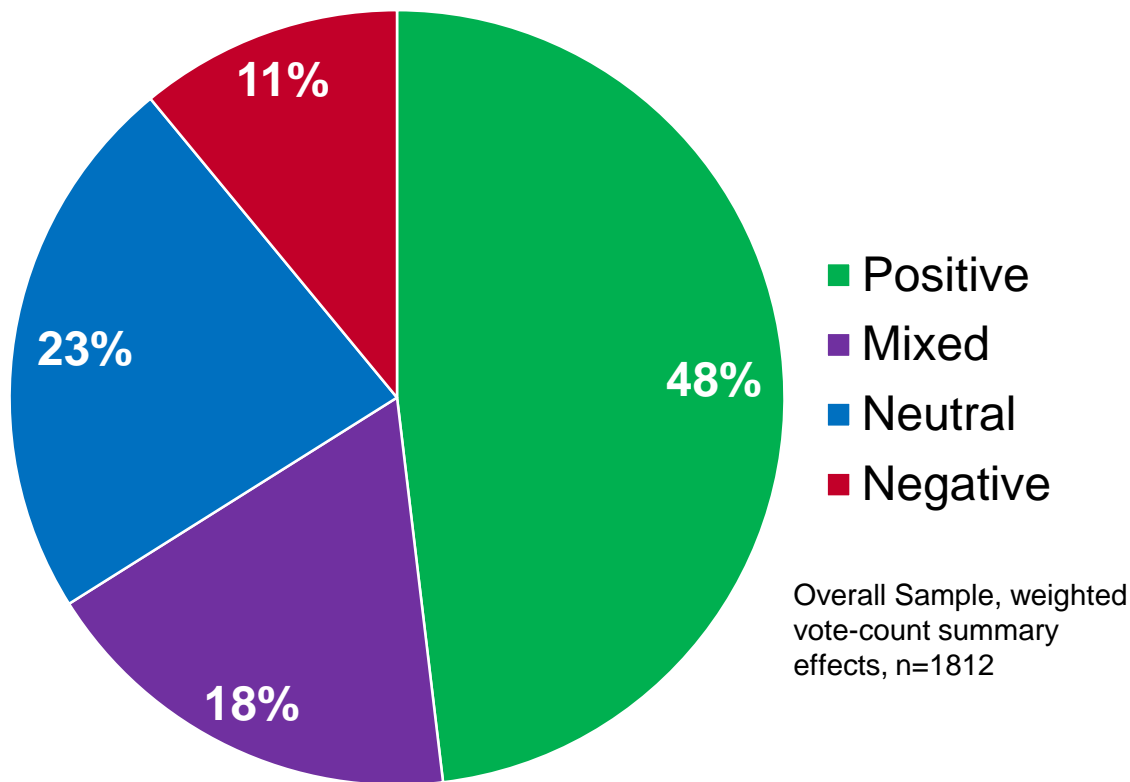
Increase school sports program from 3m to 150m pupils by the end of 2017. First Global Goals conference...

## Provide solutions to the younger generations:

First global youth poll in spring 2018. Starting mentoring programs with senior citizens. Start of 100 Million Stars Program to provide internship programs to the young generation in the MENA region.



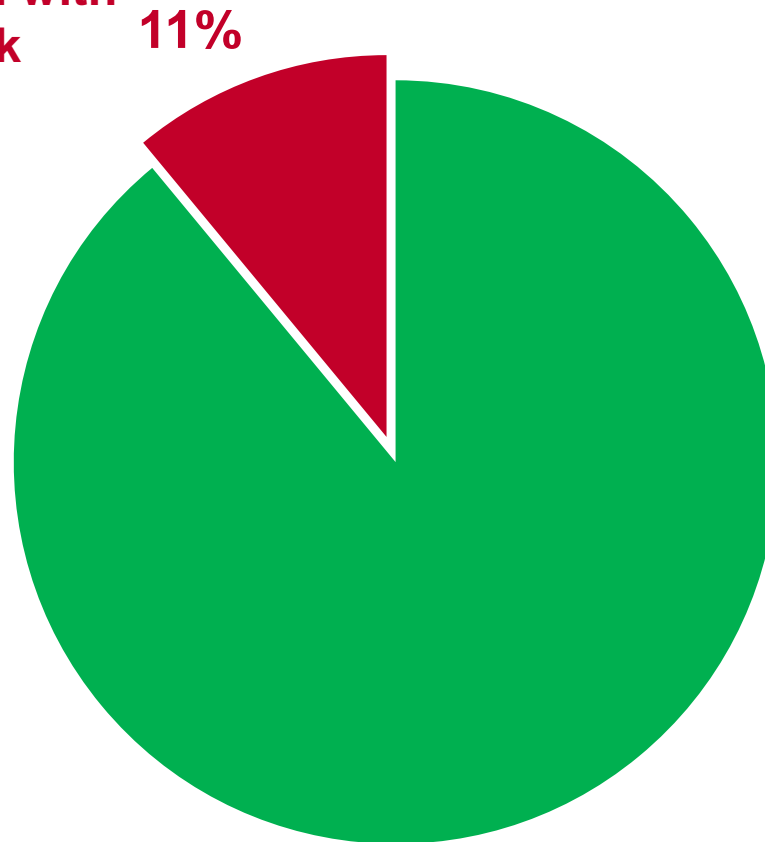
# ESG Investments pay off – based on a study analyzing 2000 research-papers



89% of 2000 studies showed non-negative relation between sustainability and financial performance. Aggregated findings solidify academic support for the economic value of ESG mindfulness and inform where the corporate world indeed has impact leverage.

# However...

Too many are still with the 11%, and think they are the majority.

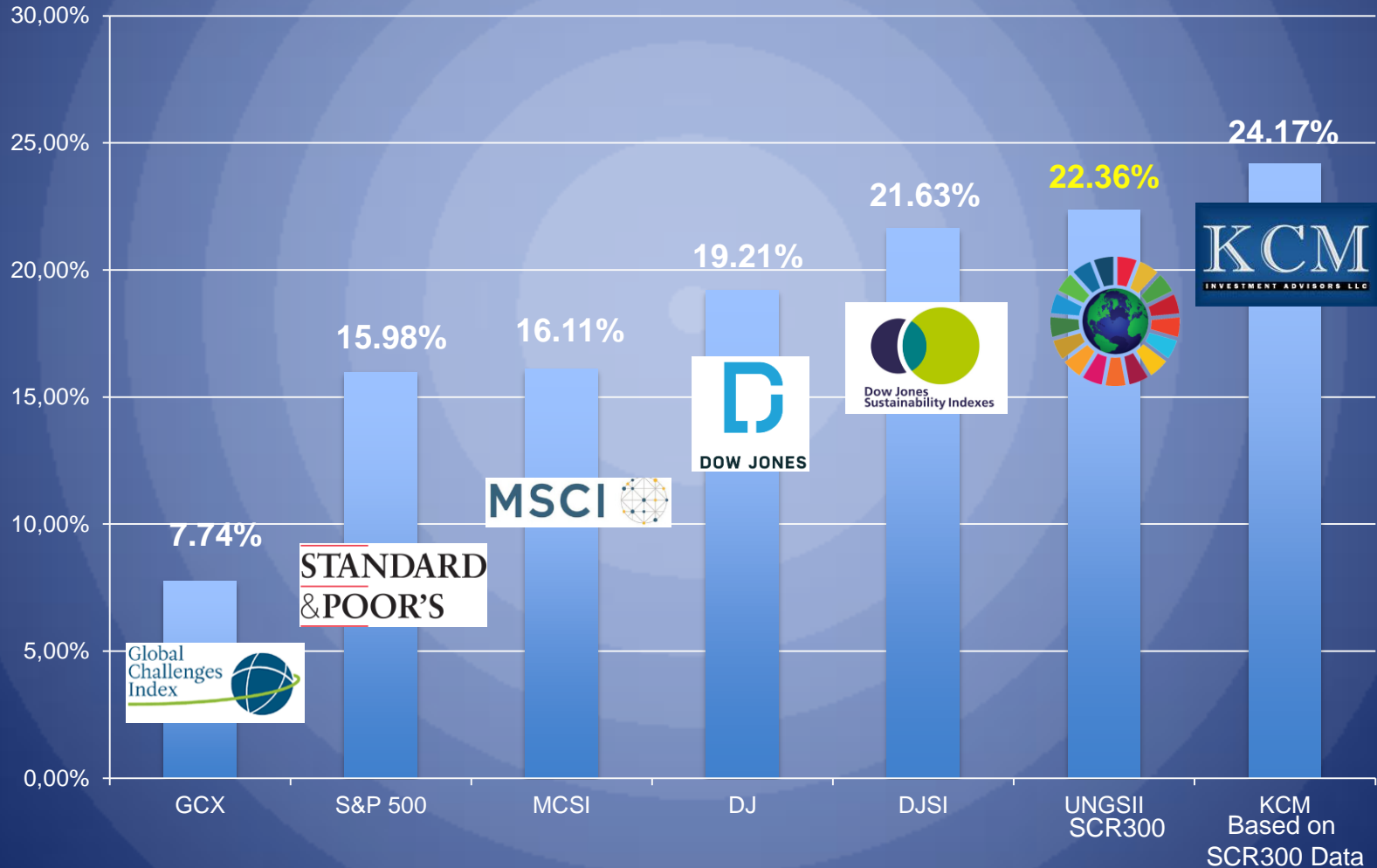


Why wait to become a part of the 89%?



# UNGSII SCR300 Portfolio Outperforms Comparable Market Benchmarks

Performance Measurement from Jan. 1, 2017 to Oct. 19, 2017



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