

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

**37<sup>th</sup> SESSION  
2 – 6 November 2020**

Wednesday, 4 November 2020

**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**

Presented by

Baraka Cassian  
Managing Partner of Cassian and Associates, United Republic  
of Tanzania

*This material has been reproduced in the language and form as it was provided.  
The views expressed are those of the author and do not necessarily reflect the views of UNCTAD.*

---

# Tanzania

*Case Study on practical  
Implementation of GCI for entity  
reporting towards implementation  
of SDGs*

Baraka Cassian

---

# Two Companies reviewed

## Company A:

- Agricultural Sector focusing on Dairy production
- 44 employees
- Annual revenue: USD 313,000



## Company B:

- Educational Sector (Private School)
- 29 employees
- Annual revenue: USD 738,530

# Key findings

- Challenges in collecting, measuring and disclosing environmental indicators
- Easier to report financial indicators, as required by law
- Limited awareness of SDGs, and business value of GCI reporting

# Key findings (continued)

- Concerned of initial investment required for GCI reporting
- Governmental support is much needed to ensure sustainability
- Businesses interviewed expressed interest in GCI reporting, to the extent they can such measures can increase value to their business bottomline