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ISAR HONOURS 2023

Intergovernmental Working Group of Experts on
International Standards of Accounting
and Reporting



UNITED NATIONS
UNCTAD

ACKNOWLEDGEMENTS

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This publication has not been formally edited.

CONTENTS

OBJECTIVE.....	4
PROCESS AND METHODOLOGY.....	5
PROCESS.....	5
METHODOLOGY.....	6
QUALIFICATION CRITERIA.....	8
REVIEW COMMITTEE	9
ISAR HONOURS 2022: NOMINEES	12
NATIONAL CATEGORY.....	12
INTERNATIONAL CATEGORY.....	30
ISAR HONOURS PAST EDITIONS.....	39

OBJECTIVE

The objective of the “ISAR Honours” initiative is to raise awareness and facilitate the dissemination of national and international best practices on sustainability and SDG reporting. The Initiative aims to support efforts to enhance the quality and comparability of company reporting on their contribution to the 2030 Agenda for Sustainable Development and to monitor the implementation of the Sustainable Development Goals (SDGs).

ISAR Honours recognizes policies, institutional or capacity-building initiatives that encourage and assist enterprises to publish data on their contribution to the implementation of the 2030 Agenda for Sustainable Development; facilitate improvements in companies’ reporting on sustainability issues - including by promoting the integration of sustainability information, such as environmental, social and governance (ESG) issues, into companies’ reporting cycle.

ISAR Honours also aims to contribute to developing national case studies on the SDG reporting by companies, enhancing stakeholder dialogue on these issues, and facilitating reporting by countries on the indicator 12.6.1 «Number of companies publishing sustainability reports» .

SDG 12.6.1
“Number of companies publishing
sustainability reports”



PROCESS AND METHODOLOGY

PROCESS

- 1** The call for nominations is issued by UNCTAD through the ISAR network and other means of outreach to potential candidates.
- 2** Eligible and interested counterparts apply online by filling out the application form.
- 3** The UNCTAD secretariat conducts an initial screening of the nominations to ensure that the templates are properly filled out and that supporting evidence is provided where required.
- 4** The UNCTAD secretariat establishes a Review Committee consisting of several distinguished international experts in the area of sustainability and SDGs reporting.
- 5** All application forms that are clear, complete and that reflect the subject matter as well as meet the qualification criteria are submitted to the Review Committee. The Committee advises UNCTAD on the selection of top-rated initiatives as recipients of the ISAR Honours.
- 6** UNCTAD reviews the final results suggested by the Review Committee.
- 7** UNCTAD organizes a Webinar with the Committee members on the assessment process to enable the committee to discuss initiatives and ratings. In case of a significant divergence of views, further discussions are conducted to achieve consensus.
- 8** The recipients of the ISAR Honours are announced publicly at the annual ISAR sessions. Recipients of ISAR Honours are provided with an opportunity to present their initiative to delegates attending the ISAR session in a ceremony specifically dedicated to this initiative.

METHODOLOGY

- 1 Committee members are requested to rate the applications on a scale from 0 (neutral/negative) to 10 (positive) by applying 4 qualification criteria and identifying the top selected initiatives. Each category has its qualification criteria.
- 2 The Review Committee acts on an *ad honorem* basis and follows the principle ensuring that committee members do not evaluate initiatives that they are engaged in. Additionally, adjusted, geometric, and normalized average calculation methods are applied to remove extremes of the highest and lowest scores for each initiative.
- 3 The UNCTAD Secretariat compiles scores from all individual members and shares the results with the Committee. UNCTAD then organizes a Webinar with the Committee members on the process of the assessment to enable the committee to discuss initiatives and ratings. In case of a significant divergence of views, further discussions are conducted to achieve consensus.

**Please note: ISAR Honours does not endorse any specific initiative or organization.*

QUALIFICATION CRITERIA

The initiatives will be assessed considering two categories: National and International/Regional.

Each category will be evaluated against the following sets of **Qualification Criteria**:

QUALIFICATION CRITERIA FOR THE NATIONAL CATEGORY

- 1 How does the initiative **improve the quality** of sustainability reporting, consistency of financial and non-financial information and/or facilitate the integration of sustainability information into companies' reporting cycle?
- 2 How does the initiative help **to collect useful and reliable data** at the national level to report on the private sector contribution towards the implementation of the SDGs and/ or report on SDG indicator 12.6.1 Number of companies publishing sustainability reports?
- 3 How does the initiative **contribute to increasing awareness, advancing knowledge**, and **building capacity** in sustainability/ESG/SDG reporting at the national level?
- 4 Does this initiative have a **measurable/proven impact on regulatory and institutional foundations** for accounting and reporting at a national level?

QUALIFICATION CRITERIA FOR THE INTERNATIONAL CATEGORY

- 1 How does the initiative **encourage efforts towards consolidation and harmonization among existing reporting frameworks** and/or contribute to consensus-building among the main reporting stakeholders at the regional and/or international level?
- 2 How does the initiative contribute to **improving the quality of sustainability reporting**, consistency of financial and non-financial information and/or facilitate the integration of sustainability information into companies' reporting cycle?
- 3 How does the initiative help **to collect useful and reliable data at the regional or international level** to report on the private sector contribution towards the implementation of the SDGs and/ or report on SDG indicator 12.6.1 Number of companies publishing sustainability reports?
- 4 How does the initiative contribute to **increasing awareness, advancing knowledge, and building capacity** in sustainability/ESG/SDG reporting at the regional or global level?

REVIEW COMMITTEE



Mr. Peter Paul Van De Wijs

**Chief External Affairs Officer,
Global Reporting Initiative (GRI)**

Peter Paul is currently the Chief Policy Officer of the Global Reporting Initiative (GRI) and is responsible for driving the adoption of the GRI Standards by into rules and regulations set by (national) policy makers and capital markets around the world.

Peter Paul has over 20 years of professional experience in public policy, communications and sustainability. In addition to leading his own business, Peter Paul has held executive positions at the LEGO Foundation and the World Business Council for Sustainable Development (WBCSD).

Earlier in his career, Peter Paul has held various international positions in communications, sustainable development, government affairs and issues management at The Dow Chemical Company, including leadership of Dow's Global Water Strategy Team. He holds a degree in Communications from the College for Economic and Business Administration Studies in Eindhoven, the Netherlands.



Ms. Lebogang Senne

**Technical Director,
Pan-African Federation of Accountants**

Ms. Lebogang Senne is a Technical Director at the Pan African Federation of Accountants (PAFA) and the Deputy Chairperson of the Financial Reporting Standards Council (FRSC) in South Africa. She holds a CA designation from the South African Institute of Chartered Accountants (SAICA) and is a member of the Technical Advisory Group of the International Financial Reporting for Not-for-Profit Organisations (IFR4NPO). Lebogang is co-secretariat for the Africa Integrated Reporting Council (AIRC) which is the vehicle through which PAFA and the World Bank, as co-convenors, seek to promote and support implementation of non-financial reporting through integrated thinking (IT) and reporting (IR) in Africa.



Cliff Nyandoro

Head of Standards and Technical Services, Institute of Certified Public Accountants of Kenya (ICPAK)

Cliff Nyandoro is a professional accountant, trainer, and consultant with over 20 years of experience in financial management, accounting, and financial reporting. He is in charge of Standards and Technical Services at the Institute of Certified Public Accountants of Kenya (ICPAK) where he oversees the adoption and implementation of accounting and auditing standards in the country. He is the Secretary to the Professional Standards Committee of ICPAK, the Financial Reporting (FiRe) Award Secretariat and the ICPAK IFRS Panel. Cliff is also a member of the global IFRS Advisory Council which provides strategic support to the IFRS Foundation, the Trustees, and the two Standards Setting Boards under the Foundation – the International Accounting Standards Board (IASB) and the International Sustainability Standards Board (ISSB). He is an active member of the United Nations Conference on Trade and Development (UNCTAD's) Intergovernmental Group of Experts on International Standards of Accounting and Reporting (ISAR), and Vice-Chair of the African Regional Partnership on Sustainability Reporting and Sustainable Development Goals (SDGs). Cliff holds a Master of Business Administration (MBA) degree in Finance from the University of Nairobi where he is currently undertaking his PhD studies in the same specialization.



Edward Olowo-Okere

Senior Advisor, Equitable Growth, Finance and Institutions (EFI), The World Bank Group

Ed Olowo-Okere has three decades of experience working on governance issues around the world. Previously, he led the World Bank's Governance Global Practice, which focuses on helping countries build capable, effective, accountable, transparent, and inclusive institutions that deliver citizen-centric services, facilitate private-sector growth, and improve trust in Government. He joined the World Bank in 1998 and has held various positions in operations, including Director of Governance overseeing Africa, MENA and ECA regions, Director for Financial Accountability & Reporting and Head of the Bank's Financial Management Family, and Director of the Core Operational Services Department in the Africa region. Before joining the Bank, Ed held public and private sector positions. He has researched and published in reputable international journals and lectured at undergraduate and graduate levels in Nigeria and New Zealand on accounting and finance. Ed Olowo-Okere was recognized as a Governance Pioneer in 2021 by the World Economic Forum Global Future Council on Agile Governance among the world's 50 most influential people driving agile initiatives to ensure governments can effectively navigate disruptions like COVID-19 and the climate crisis.



Ariela Caglio

**Associate Professor,
Bocconi University**

Ariela Caglio is Associate Professor of Management Accounting and Performance Measurement at Bocconi University. She has been a visiting academic at the London School of Economics and Political Science (LSE) and at the University of Manchester. Ariela has researched extensively the role of sustainability and integrated reporting in different settings. She has recently received a grant from the IMA (Institute of Management Accountants) Research Foundation for a project titled “Sustainable Key Performance Indicators (KPIs) and new communication technologies. From a ‘push’ to a ‘pull’ notion of value and corporate reporting”. She has published numerous articles and academic papers in prestigious journals, as well as books and research reports. She is the Director of the Bocconi-ESSEC Double Degree and has trusted expertise in teaching, also at MBA and executive levels. Ariela Caglio sits in the Management Committee of the European Accounting Association (EAA).

ISAR HONOURS 2022: NOMINEES

NATIONAL CATEGORY

Accounting and Auditing Regulator

Introduction and Improvement of Sustainability Reporting

Country of origin: Cambodia

The Introduction and Improvement on Sustainability Reporting initiative is being led by ACAR, with assistance from the World Bank. Its goal is to establish a baseline for sustainability disclosures among public accountable entities in Cambodia by creating a Roadmap for sustainability disclosure standards. The objective of this initiative is to meet the global commitment to sustainability and SDGs in Cambodia and to integrate financial and non-financial information into one single comprehensive report. Challenges include a lack of technical support such as training personnel responsible for collecting useful data, personnel who can turn that data into meaningful information, and financial support in funding those activities.

Find out more information at: <https://www.acar.gov.kh>



ADIFCO

Kapalaj

Country of origin: Guatemala

Kapalaj is a digital platform that has an objective to connect, operate, support, audit, lead, and finance all the stakeholders needed to fulfil the SDG in this decade of action. With this platform, we aim to the digital transformation of social projects by providing tools like crowdfunding, blockchain technology, the sharing economy, the marketplace of projects, digital marketing, and exploiting social media. By providing access to massive funding capabilities, enabling blockchain technology to create trust in projects, and financial operations, a predefined digital environment accessible through our digital platform where all stakeholders can connect in ways that are not analogy possible, offering social feasible projects to donors that want to help, bringing all these digital environments to portrait visual content and share it throughout social media.

Find out more information at: www.kapalaj.com



AED (Alianza Empresarial para el Desarrollo)

Sustainable Business Strategy and Governance

AED <https://www.aedcr.com/areas-de-enfoque/estrategia-sostenible-y-gobernanza>

Country of origin: Costa Rica

Increasingly, companies are placing sustainability at the heart of their business model. They focus decisions on long-term strategies aiming to improve their performance, reduce costs, and improve returns while contributing to sustainable development. Sustainability reports become a management tool for improving transparency and accountability of their operations. The Sustainable Business Strategy and Governance Initiative at AED aims to build and improve reporting capacity within the private sector by encouraging companies to adopt best practices within the reporting cycle while advancing the capabilities of business sectors to aggregate information to contribute to the country's VNR Process.

Find out more information at: www.aedcr.com



Agona Impact Namibia Investment cc

Awareness Workshop on Sustainability Reporting and Business Action in Namibia

Country of origin: Namibia

Driven to inspire and drive impact change, Agona Impact Investment Namibia cc planned to embark on this project to create a stakeholder engagement platform and awareness on sustainability reporting to navigate business action on SDGs and sustainability disclosures. The goal is to promote corporate reporting on SDGs and create a networking platform for multistakeholder engagement, ultimately driving change towards a sustainable society. Its objective is also to establish a collaborative network focused on creating an impact through partnerships that drive change toward the national vision of a sustainable society. Finally, the initiative aims to address the challenges of limited frameworks on sustainability disclosures and a lack of networking platforms for sustainability reporting in Namibia.

Find out more information at: www.agonaimpactnamibia.com



B.A.U.M. e.V. - Network for Sustainable Business

B.A.U.M. Digital Academy for Operational e-learning

Country of origin: Germany

B.A.U.M. digital academy for practical e-learning is a scalable model for capacity building that provides curated, high-quality content and pioneering knowledge for newcomers and fast-followers into sustainability management and reporting. Companies willing to contribute to the Sustainable Development Goals and the Paris Agreement are provided with practice-proved knowledge for their steep learning curves in sustainability management and reporting.

Find out more at: www.baumev.de



Botswana Institute of Chartered Accountants

Botswana Integrated Reporting Reform

Country of origin: Botswana

BICA is the chairperson of the Botswana Integrated Reporting Committee. The Committee exists to promote integrated reporting at the national level. The Institute leads the reform by facilitating strategy formulation, budget drafting, and capacitation of Committee members among others. The Institute drives capacity building for senior finance professionals in the country on integrated reporting and has previously hosted representatives from the IIRC for the capacitation of senior officers of listed entities.

Find out more at: www.bica.org.bw



Colegio de Contadores, Economistas y Administradores del Uruguay y Facultad de Ciencias Económicas y de Administración de la Universidad de la República.

Alianza Uruguaya en Reportes de Sostenibilidad

Country of origin: Uruguay

The Uruguayan Sustainability Reporting Alliance is a collaborative effort aimed at promoting sustainability and transparency within Uruguayan organizations. This initiative serves as a platform for diverse stakeholders, including businesses, government entities, and educational institutions. Its core objectives involve harmonizing sustainability policies, facilitating knowledge exchange, and encouraging the adoption of sustainability reporting practices. The Colegio de Contadores, Economistas y Administradores del Uruguay (Association of Accountants, Economists, and Administrators of Uruguay) and the Faculty of Economic and Administrative Sciences at the University of the Republic play key roles in this endeavor. They are leaders in integrating sustainability education into their curricula, offering courses related to sustainability reporting and emphasizing the role of accounting in collecting social and environmental data.

Find out more at: [CCEAU - https://ccea.com.uy/](https://ccea.com.uy/) [FCEA-UdelaR - https://fcea.udelar.edu.uy/](https://fcea.udelar.edu.uy/)



Brazilian Committee of Sustainability Pronouncements CBPS

Standard Setter: Issuance of local ISSB Sustainability Pronouncements in Brazil

Country of origin: Brazil

The main activities of the CBPS are: (a) to understand the current stage of local sustainability reporting practices; (b) to understand the international sustainability reporting practices; (c) to understand the expected future of sustainability reporting not only locally but also internationally; (d) to liaise with the ISSB (and other boards, regulators and institutions) as the Brazilian official sustainability standard board (member of the Sustainability Standards Advisory Forum (SSAF)); (e) to actively participate in the ISSB standards development process; (f) to understand the ISSB standards and ensure there is no local legal requirement precluding its adoption in Brazil; and (g) to issue the Brazilian sustainability standards fully aligned with the ISSB.

Find out more at: www.facpcs.org.br/CBPS



Cámara Colombiana De La Construcción

Construimos A La Par

Country of origin: Colombia

Construimos a La Par Program is a union's commitment to contribute to closing gender gaps in the building sector and its value chain. The program's primary goal is to improve conditions for women working in construction, creating more opportunities for them to succeed. The program presents three work fronts: (a) the transformation and cultural change in the sector; (b) the promotion of training as the basis for advancing the professional career of women in our activity; and (c) employability as a starting point for the creation of equal labor condition.

Find out more at: camacol.co



CentraRSE

Sectoral Sustainability Protocols

Country of origin: Guatemala

The initiative offers a contextual framework for multiple sectors, with four already published: BPO & Contact Centers, Construction, Dairy, Legumes, Fruits, and Vegetables. Additionally, three sectors are currently under development. Its objective is to identify existing gaps in sustainability areas through a sectoral diagnosis. The program aims to promote the adoption of sustainability best practices by providing actionable recommendations to address global and sector-specific sustainability requirements, facilitating implementation, and presenting established criteria and initiatives for reporting.

Find out more at: centrarse.org



Chartered Governance and Accountancy Institute in Zimbabwe

Excellence in Corporate Governance Awards with Section B on Stakeholder Practices and Sustainability Reporting

Country of origin: Zimbabwe

The Awards are running for their tenth year in 2022. The Awards recognize the efforts of corporate boards in effectively leading their organizations in a sustainable, innovative, and ethical way. Over the past years, the ECG Awards have become Zimbabwe's most prestigious awards for ESG reporting.

Find out more at: www.cgizim.org



Colombian Superintendence of Corporations

Supervisor Policy for Sustainability and Social Responsibility Corporations

Country of origin: Colombia

The implementation of the Supervisory Policy for Sustainability and Social Responsibility by the Colombian Superintendent of Companies ensures accurate capture and reporting of SDG indicator 12.6.1, which counts the number of companies that publish sustainability reports. This provides insights into private-sector sustainability reporting practices. With 33,000 Colombian companies under supervision and 6,166 already reporting, the initiative promotes transparency and accountability, fostering responsible business practices.

Find out more at: www.supersociedades.gov.co



Communauté Urbaine de Douala

Douala "Green City" Program

Country of origin: Cameroon

The project aims to improve the landscape and the provision of public spaces. It ensures the cohesion of the greening and public space policy with the program 'returning pavements to pedestrians'. The initiative contributes to a better quality of reporting on sustainable development, to a cohesion of financial information through the inclusion of the project in the budget of the Douala Urban Community. The initiative contributes to raising awareness and advancing knowledge and building capacity through the multiplication of similar projects in different cities and through its attractiveness and the execution of its tasks or the level of consumption of related tasks.

Find out more at: www.douala.cm



Corporate Social Responsibility Network Zimbabwe (CSRNZ)

Harnessing Opportunities presented by adopting SDGs Corporate Social Responsibility Network Zimbabwe (CSRNZ)

Country of origin: Zimbabwe

In 2017 The Corporate Social Responsibility Network Zimbabwe was formed with the main objective of supporting and facilitating responsible business conducted by the private sector players. It is a member-based organization that is compassionate and professional. It collaborates with communities to transform and empower them through sustainable projects undertaken by the network members. CSRNZ aims to raise awareness, build capacity, and promote the development and implementation of good CSR practices that support investments in SDGs. The CSRNZ initiative works with companies to help the government achieve Vision 2030.

Find out more at: www.csrnetworkzimbabwe.co.zw



Development Bank of Rwanda

#CanaChallenge

Country of origin: Rwanda

#CanaChallenge is a Social Investment initiative that started with the aim of raising enough funds to provide 10,000 homes across Rwanda (in off-grid areas). Most of these families were women-led households. Within 5 months, we have been able to mobilize funding for over 23 thousand families. Through consistent reporting and updates, we have been able to meet and surpass our initial target.

Find out more at: www.brd.rw



Donald Gwira

Continuous Professional Development Programme (CPDP)
in Sustainability Information / Corporate Social Responsibility (CSR)

Country of origin: Ghana

The program aims to build up the capacities of participants to develop sustainable initiatives that are impactful in the areas of corporate social responsibility and sustainable development. This is being done through strategic partnerships with the Institute of Public Relations Ghana, the African Regional Partnership for Sustainability and SDG reporting, and other stakeholders. In parallel, the program aims at creating awareness, encouraging, and assisting participants to report on these initiatives to create a lasting impact on global efforts.

Find out more at: www.prdgconsult.com

ECORED

Integrated and Sustainability Reports: Corporate Transparency and Positioning

Country of origin: República Dominicana

The initiative sought to encourage companies to publish sustainability reports by providing context, resources and showcasing successful stories of companies that have already adopted strict methodologies like Integrated Reporting and GRI. The main challenge has been to follow up with the participating companies and monitor those that have initiated the report-publishing process as a result of the initiative, to have up-to-date metrics that can be shared with national authorities.

Find out more at: www.ecored.org.do/



Entrepreneurship Development Educational Network in Africa (EDEN AFRICA)

Report IN (Interactive digital platform on the intelligence of companies' data on the implementation and monitoring of SDGs)

Country of origin: Cameroun

Since 2015, there has been a real challenge of intelligence and data collection for the implementation of the SDGs. Webinars, seminars, and training have not improved the situation as the methods used remain cumbersome and tedious for companies. This is why we plan to set up an interactive intelligence and data collection platform. This will improve reporting methods, facilitate the evaluation of the SDGs, refine national policies and programs, and share good practices in corporate reporting.

Find out more at: www.eden-africa.org



Family Enterprise Canada

Family Business for Sustainable Development

Country of origin: Canada

We want to address the mindset shift that is occurring in the Canadian family enterprise ecosystem including generational shifts in ownership, seizing the moment to address social and environmental goals, and harnessing the impact family enterprises can have in reaching these.

Find out more at: <https://familyenterprisefoundation.org/get-involved/apply-your-learning/family-business-for-sustainable-development/>



Ghana Association for Integrated Thinking & Reporting (GAITR)

Establishment of Ghana Association for Integrated Thinking & Reporting

Country of origin: Ghana

In 2019, IoD-Gh hosted a masterclass with the Chair of the International Integrated Reporting Council, Professor Mervyn King for stakeholders in Ghana. During the session, it was noted that Ghana as a country needed to have a National Integrated Reporting Committee. Accordingly, IoD-Gh accepted the responsibility of leading the charge of establishing the National Integrated Thinking and Reporting Committee. In view of the above, the Ghana Association for Integrated Thinking & Reporting was birthed with the aim of promoting an integrated thinking and reporting culture in Ghana. The initiative also aimed at promoting stakeholders' understanding and acceptance of integrated thinking and reporting.

Hong Kong ESG Reporting Awards Limited

Hong Kong ESG Reporting Awards

Country of origin: China (Hong Kong)

The Hong Kong ESG Reporting Awards is a non-profit initiative that aims to promote trust among stakeholders. A distinguished independent panel of judges evaluates the sustainability reports of companies, which represents the highest level of recognition for corporate sustainability practices. The awards are open to both listed and non-listed companies that demonstrate exceptional sustainability reporting practices. HERA's goal is aligned with SDG target 12.6. In previous years, we have received over 400 award entries. Our plan is to collect relevant ESG data and offer actionable insights to industry stakeholders.

Find out more at: www.hkesgawards.com



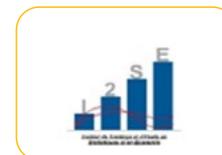
Institut de sondage et d'étude en statistique et en économie (I2SE)

Harmonize the measurement of stakeholders' efforts to achieve the SDGs.

Country of origin: Togo

The initiative is about measuring progress and assessing the path that remains to be taken by stakeholders and countries to reach their targets. It proposes a new solution to enrich the existing package of approaches. It is a monitoring and evaluation mechanism based on the use of a composite index that quantifies the efforts made to achieve targets. Actors benefit from capacity building in the production, processing, analysis, and writing of SDG monitoring and evaluation reports.

Find out more at: www.i2setg.com



Institute of Directors Ghana

IoD-Gh Excellence Awards

Country of origin: Ghana

The overarching aim of the awards is to stimulate and sustain the culture of good corporate governance, director professionalism, and education for the benefit of organizations and stakeholders and for the prosperity of Ghana. It is also aimed at celebrating individuals and organizations in the public and private socio-economic sectors who have demonstrated excellence in practicing and exhibiting good corporate governance. Their efforts have resulted in desirable outcomes in terms of ethical culture, good performance, effective controls, and legitimacy. This initiative is aimed at reversing the falling standards in corporate governance culture in Ghana which resulted in the collapse of the banking services sector in Ghana between 2017 and 2020. This event has been described as the worst economic crisis since Ghana's independence.



Institute of Directors Ghana

IoD-Gh Directors Week Celebration

Country of origin: Ghana

Good corporate governance, leadership, and reporting are the critical fundamentals in every corporate development. This has become a very critical issue of concern which is impacting negatively on the attainment of organizational and personal leadership goals. It appears as if leadership is falling at all fronts: public, private, industry, regulation, political, chieftaincy, academia, religion, and individual fronts. IoD-Gh identified the problem and designed the initiative to stimulate the culture of good corporate governance, leadership, and sustainable reporting in the public and private sector space.



Jamaica Special Economic Zone Authority

Self-Reporting Monitoring Instrument (SRMI)

Country of origin: Jamaica

The Self-Reporting Monitoring Instrument (SRMI) is reflective of the Government of Jamaica's (GOJ) drive towards sustainable development. The objective of the SRMI is to position Jamaica at the forefront of SEZ development globally by creating a platform for investor self-compliance. The SRMI allows the Jamaica Special Economic Zone Authority to monitor areas pertaining to Jamaica's Sustainable Development, namely social, economic, environmental, and governance metrics.

Find out more at: www.jseza.com



"JSC "Information and Accounting Center" of the Ministry of Finance of the Republic of Kazakhstan

Information service for appraisal activities "Bagalau" (hereinafter referred to as the Bagalau Service), intended for the formation, maintenance and publication of registers of members of the chamber of appraisers, an expert council and unscrupulous appraisers on the Internet resource of the financial reporting depository: bagalau.dfo.kz

Country of origin: Kazakhstan

The main prerequisites for the creation of the Bagalau Service are: (a) unfair assessment of the value of real estate; (b) unauthorized adjustment of the market value of the appraisal object and, as a result, fraud with real estate; (c) low access to information; (d) the growth of social tension and the infringement of the rights of citizens and business representatives. The main goal of the project is to improve reporting and increase transparency and reliability of information on property valuation.

Find out more at: www.bagalau.dfo.kz, www.gosreestr.kz, www.iuc.kz



Ministry of Finance, Planning and Economic Development, Uganda

Informality Management for Compliance and Revenue Mobilization

Country of origin: Uganda

It targets to support the transitioning of 10,000 small informal businesses into medium-compliant entities. This has enabled UNCTAD to undertake an ADT on existing regulatory and institutional gaps necessary for the proper implementation of this initiative.

Find out more at: www.finance.go.ug



Ministry of the Economy and Finance of Côte d'Ivoire

Creation of a National Platform on Green Finance, the "National Platform on Sustainable Finance"

Country of origin: Côte d'Ivoire

Resolutely committed to the climate, Côte d'Ivoire has taken a large number of initiatives. These encompassed the ratification of the Paris Climate Agreement on 22 April 2016, followed by joining the Coalition of Finance Ministers for Climate Action on 03 April 2019 and becoming a part of the international network of Finance Centers for Sustainable Development (FC4S) on 12 September 2019, respectively. It, therefore, seemed appropriate to set up a multidisciplinary platform involving all the stakeholders, in particular the ministries responsible for the planning, the environment, the tax policy, the private investment, the sectors that emit greenhouse gases (energy, transport, etc.) and the sectors that are vulnerable to climate change (agriculture, fisheries, etc.).

Find out more at: <http://www.finances.gouv.ci/>



Nairobi Securities Exchange

Publication of ESG Disclosure Guidance Manual

Country of origin: Kenya

The NSE (Nairobi Securities Exchange) published its ESG Guidance Manual in 2021, aimed at providing guidelines for companies in Kenya to report on their environmental, social, and governance (ESG) performance. The manual seeks to enhance transparency, standardize reporting practices, and address challenges related to ESG reporting, such as inconsistent metrics and limited awareness of ESG frameworks.

Find out more at: www.nse.co.ke



National Audit Office of Tanzania

Reporting on alignment and Implementation of SDGs at the National Level

Country of origin: Tanzania

NAOT has been aligning its audits with the 17 SDGs. Reports include addressing SDG 3 (Good Health and Well-being - Management of Construction of Healthcare Facilities) and SDG 6 (Clean Water and Sanitation - Control of Hygienic Practices in Food Markets Objectives), aiming to align Tanzania's resource allocation with SDGs. The initiative is challenged by systematic mapping and reporting of the SDGs by the audited entities.

Find out more at: www.nao.go.tz



National Industrial Training Authority (NITA) & Kenya Renewable Energy Technologies Association (KEREA)

Training on Industrial energy efficiency and sustainability reporting

Country of origin: Kenya

The NITA -KEREA Sector Training Committee (STC) for Energy, Electricity, Water and Allied Agency (Registered Examiners) is a cooperation project that provides professional training using NITA Proof-Read Marking Schemes and National Examinations Question Papers on sustainability topics. The project has been rolled out in April, August & December. It includes a series of annual examinations and industrial attachments project reports from all candidates as indicated in the NITA ACT and National Operations Mandates. These also include the Kenya Energy Bill (March 2019), and the Commission of Universities.

Find out more at: www.nita.go.ke



Nigerian Integrated Reporting Committee

Corporate Reporting Award

Country of origin: Nigeria

The initiative is the Corporate Reporting Award, a way of encouraging listed companies to embrace integrated reporting, as well as sustainability reporting.

Find out more at: <http://n-irc.org.ng/webmail>

Pakistan Business Council

Centre of Excellence of Responsible Business (CERB)

Country of origin: Pakistan

The Centre of Excellence in Responsible Business (CERB) was initiated by the Pakistan Business Council (PBC), which is the country's premier research-based business advocacy body that promotes policies to sustainably foster the growth of jobs, exports, and import substitution. CERB's initiatives include baseline surveys, the flagship SDG Leadership Program, workshops, roundtable discussions, and documenting best practices. These serve as catalysts in advancing SDG reporting and promoting sustainable and inclusive development in Pakistan's private sector.

Find out more at: cerb.pbc.org.pk



Perú Sostenible

Peruvian SDG Awards

Country of origin: Perú

The "Peruvian SDG Awards" was created in 2018 in partnership with the United Nations System, KPMG, and El Comercio. Its purpose is to identify, recognize, and showcase initiatives from various organizations (such as big companies, MSMEs, and NGOs) that contribute to the sustainable development of the country through their alignment with one or more of the 169 targets of the 2030 Agenda. One of the outcomes of this Recognition has been the development of the "Peruvian SDG Awards" Interactive Map, a tool that was launched in 2021 to consolidate active projects contributing to the country's sustainable development in different regions.

Find out more at: <https://perusostenible.org/>



Ping An Insurance (Group) Company of China, Ltd.

Ping An China ESG Initiative and AI-ESG Integrated Platform

Country of origin: China

As the leading insurance company in China, Ping An builds insurance capital with a long-term perspective. Driven by intrinsic long-term investment needs as well as expectations from global investors, Ping An launched AI-ESG, which facilitates companies and financial institutes better suited to the ESG ecosystem. AI-ESG aims to be a role model of corporate disclosure solutions and ESG investment in China. Through continuous enhancement with AI algorithm, alternative data, and ESG investment practice in Ping An, we have been handling challenges of ESG in China, e.g., the lack of a unified disclosure standard, data availability, and awareness and acceptance of ESG.

Find out more at: <https://group.pingan.com/>



Public Sector Accounting Standards Board

Dissemination of good reporting practices and developing guidelines for reporting frameworks

Country of origin: Kenya

The PSASB provides financial reporting templates that cover non-financial information, including sustainability reporting. The objective of the initiative is to ensure that public sector entities embrace sustainability reporting in light of the challenges of climate change and the need for sustainable development. Entities also exist within communities and would therefore need to take up community engagements toward sustainability.

Find out more at: <https://www.psasb.go.ke>



Saudi Organization for Chartered and Professional Accountants

Support and stimulate opportunities for small and medium enterprises in the field of accounting, zakat, and tax

Country of origin: Saudi Arabia

This initiative aims at improving work in the areas of accounting, zakat (payment made annually under Islamic law on certain kinds of property), and tax by providing support to small and medium enterprises in developing specialized courses. The objective of the initiative is to increase the number of individuals specialized in providing accounting services, bookkeeping, tax, and zakat services. It will increase the number of SMEs preparing their financial statements and using them to seek funds or borrow money. This will allow stakeholders to base their decisions on reliable numbers and prevent any funds or money from being wasted. Also, the reliable numbers in the financial statements will give the tax authority better knowledge about taxes at the macro level and micro levels.

Find out more at: www.socpa.org.sa



Securities and Exchange Commission, Philippines

Revised Sustainability Reporting Guidelines For Publicly-Listed Companies: The Sec Sustainability Reporting Form (SuRe FORM)

Country of origin: Philippines

After reviewing reports from 2019-2020, the SEC has created a revised sustainability reporting form (SuRe Form) to be launched in 2023. Companies participating in the SuRe Form initiative disclose mandatory quantitative and qualitative information on material on ESG impacts. This information is informed by global sustainability frameworks and sector-specific materiality, providing insights into industry-specific practices. The initiative promotes transparency and efficiency with a simplified online submission platform, empowering stakeholders with comprehensive sustainability data to inform decision-making and integrate into business operations.

Find out more at: <https://www.sec.gov.ph/>



SM Investments Corporation

Sustainability Data Management Tool

Country of origin: Philippines

At SM, despite having a budget of less than 300 USD, we decided to create an in-house Sustainability Data Management Tool rather than relying on off-the-shelf ESG products like most other corporations. This tool is user-friendly, intuitive, and acts as a centralized repository for data and reports with versioning for our conglomerate's sustainability efforts. It aims to be an efficient data collection and retention, a venue for collaboration, and a dashboard for monitoring sustainability data, tasks, and activities. By creating this tool, we can offer an affordable alternative and evidence-based reporting and gathering to support SR/IR.

Find out more at: <https://www.sminvestments.com/>



SynTao Green Finance and PRI

Just Transition Disclosure Framework in China

Country of origin: China

The global need to ensure a just transition for workers and communities is rising. For China, this is directly aligned with the national goals of pursuing common prosperity with high-quality development, and a steady and orderly transition towards carbon neutrality. Just transition must be achieved through joint actions of central and local governments, investors and companies. Our initiative therefore proposes key components of a potential disclosure framework for companies in China regarding just transition. It helps closing the current information gap and enhance cooperation among the government, companies, and investors in order to jointly promote a just transition.

Find out more at: <http://www.syntaogf.com/>



Tencent Holding Limited

Beijing ESG Investment (Fund) Ecological Initiative

Country of origin: China

China's public and key private companies fail to develop a sound disclosure system and systematic ESG evaluation standards; asset managers like mutual funds still need to raise ESG investment awareness and capability, and investors know little about ESG products. An ecosystem with benign interaction among companies, products, and investors is far less in place. With an initiative involving financial institutions, think tanks, and third-party institutions, we can promote ESG investing and disclosure, cultivate responsible investors, and support ESG investment in industries. A comprehensive ESG system can be formed to fuel the healthy and rapid development of China's green financial system.

Find out more at: <https://www.tencent.com/>



The Academy of Financial Management - Ministry of Finance of Ukraine

Guidelines on preparing a management report in the context of emergencies (Annex I)

Country of origin: Ukraine

The Guidelines have been developed in accordance with the requirements of national legislation and taking into account recommendations of recognized international initiatives on non-financial reporting. The possibility for companies to disclose material information about the impact of uncertainty, in particular for Ukrainian companies under martial law, is of particular relevance in the current environment. The purpose of the initiative is to provide guidance to enterprises in preparing relevant, useful, consistent, and comparable sustainability reporting. This includes addressing the impact of uncertainty caused by martial law and adhering to best practices and international initiatives on disclosing information on the enterprises' contribution to the SDGs.

Find out more at: <https://afu.kiev.ua/>



The Accountability State Authority (SAI Egypt)

Promoting Environmental Sustainability through Green Employment and Renewable Energy Policies

Country of origin: Egypt

In Egypt, climate change causes the occurrence of increasingly severe droughts, floods, and heat waves. There is a risk of agricultural failures, water shortages, and higher infrastructure and energy costs, threatening the country's economy. To counter this, our objective is to reduce the negative environmental impact of companies, increase the adoption of renewable energy, promote green employment, and support government policies. However, the lack of awareness and capacity shortages in companies regarding investment in renewable energy and green job opportunities pose significant challenges.

Find out more at: asa.gov.eg



The Future Community Foundation

The Future Community Foundation for Sustainable SMEs

Country of origin: Zambia

FCF is a research and innovation center supporting SMEs to develop inclusive and viable out grower business models that link multiple supply value chains. FCF connects SMEs for youth and women with larger cooperation partners of the project value chain. We potentially merge SMEs suitable to reach fewer larger interventions instead of a large number of small interventions.

Find out more at: <https://ifworlddesignguide.com/entry/336540>



The Institute of Chartered Accountants of India

Sustainability Reporting Standards Board (SRSB)

Country of origin: India

ICAI is the largest professional body (members and students) of Chartered Accountants globally. The SRSB has developed standards for Sustainability Assurance Engagements and Social Audit to ensure consistency in assurance frameworks for non-financial information. The SRSB has supported various initiatives led by national bodies and regulators in implementing and testing policies on sustainability reporting. To enhance awareness and capacity building, SRSB has been issuing publications, conducting webinars, and structured training programs on Sustainability Reporting (BRSR) and Social Impact Assessment Audit. Further, ICAI International & National Sustainability Reporting Awards recognized sustainability reporting efforts by corporates.

Find out more at: icai.org



INTERNATIONAL CATEGORY

Association of Eurasian Institutes of Certified Public Accountants (EICPA) in association with ACCOUNTANCYEURASIA/ERGAA Regional Accounting grouping

Eurasian Regional Initiative for the Development of Educational and Certification Programs in Sustainability Accounting and Reporting (ERIEC) – CertCSA

Country of origin: Eurasian Region (CIS)

The CertCSA initiative (a component of the eco-environment ICPA in the field of sustainable development initiative) aims to contribute to achieving Sustainable Development Goals by focusing on the relationship between “Desired Human Professional Behavior - Professional capacity building - Improving the quality of ESG reporting”. The initiative has 3 sub-components: (a) Adoption of and commitment to the Code of Ethics on Sustainable Development “ECO behavior code (EBC)”; (b) Conducting training on the qualification courses “Sustainable Development and Non-Financial Reporting”; (c) Conducting certification exams for the Certified Sustainability Professional qualification.

Find out more at: www.eicpa.org/CertCSA



Accounting for Sustainability

The A4S Academy

The A4S Academy is an 18-month online learning and implementation program for senior finance leaders to embed sustainability. The program empowers and equips finance teams with the skills needed for their businesses to succeed amidst environmental and social risks and opportunities.

Find out more at: <https://www.accountingforsustainability.org/en/academy.html>



ADEC Innovations

CleanChain Platform

CleanChain is designed to improve sustainability in the textile and apparel industry. It provides a platform for companies to manage their environmental impact by analyzing value chain data, promoting industry collaboration, and offering training and support. CleanChain helps companies gather data from diverse sources in their operations, streamlines the ESG reporting process, and empowers companies to prioritize accountability to stakeholders, all in one location.

Find out more at: <https://www.cleanchain.com/>

The logo for CleanChain, featuring the word "CLEANCHAIN" in a bold, blue, sans-serif font with a small upward-pointing triangle to the right. Below it, in a smaller, lighter blue font, are the words "AN ADEC INNOVATION".

African Corporate Governance Network (ACGN)

ACGN Directors Week Conference

The ACGN decided to stimulate the culture of good corporate governance and leadership in the public and private sectors of the African continent. The initiative will become an annual event on the African calendar. The key objectives of this initiative are (a) the stimulation of the culture of good corporate governance and leadership; (b) the creation of a networking platform with stakeholders in the governance space, building capacity for participants to advance ESG and Sustainability issues; (c) and celebrating promoters and achievers of good corporate governance. The initiative would bring consolidation and harmonization of reporting frameworks by applying useful and reliable corporate governance databases in Africa.

The logo for the African Corporate Governance Network (ACGN). It features a stylized map of the African continent in the center, colored in green, red, and yellow. Above the map, the letters "ACGN" are written in a bold, blue, sans-serif font. Below the map, the full name "African Corporate Governance Network" is written in a smaller, blue font.

African Corporate Governance Network (ACGN)

ACGN Excellence Awards

The overarching aim of the awards is to stimulate and sustain the culture of good corporate governance, and champion director professionalism and development for the organizations' benefit for the prosperity of Africa. It is also aimed at celebrating individuals and organizations in the public and private socio-economic sectors who have demonstrated excellence in practicing and exhibiting good corporate governance. Their efforts have resulted in desirable outcomes in terms of ethical culture, good performance, effective controls, and legitimacy. This initiative is aimed at reversing the falling standards in corporate governance culture in Africa that has plagued most African countries.

The logo for the African Corporate Governance Network (ACGN). It features a stylized map of the African continent in the center, colored in green, red, and yellow. Above the map, the letters "ACGN" are written in a bold, blue, sans-serif font. Below the map, the full name "African Corporate Governance Network" is written in a smaller, blue font.

African Corporate Governance Network (ACGN)

ACGN Network Expansion

The ACGN has noted that 34 countries do not have corporate governance institutions in Africa. This absence affects good corporate governance and ethical and effective leadership, worsening the socio-economic situation in these countries. Therefore, the initiative aims to establish corporate governance institutes in all remaining African countries. These institutes will promote good governance outcomes through training, national policy development, advocacy, and research. Further, this initiative should advance awareness among directors and improve the quality of sustainability reporting. It should also enhance the collection of useful and reliable data at the continental level.



Afrique RSE and CSR Network Africa

Publication of barometers on CSR in Africa

The Barometer on Corporate Social Responsibility (CSR) and positive impact investment in Africa aims to highlight companies' contribution to achieving the Sustainable Development Goals (SDGs) in Africa every year. The CSR-ODD and Positive Impact Investment Barometer is an analysis of the CSR-ODD and positive impact investment practices of companies in Africa. It is also a presentation of the CSR-ODD dynamic in Africa and an analysis of diversity (gender and Africanisation) within governance bodies. It highlights stakeholders' perceptions of CSR and proposes recommendations on how companies can make a greater contribution to achieving the Sustainable Development Goals in Africa.

Find out more at: www.ia-rse.com



Afrique RSE and CSR Network Africa

Facilitation of webinars to raise awareness and promote CSR SDO initiatives in Africa.
Coordination of the CSR SDO Africa network.

The aim of the Doing Good In Africa program is to help Africa reclaim good governance, corporate social responsibility, and sustainable development. Corporate Social Responsibility and Sustainable Development aims to support the shift towards development, sustainability, and the transformation of Africa.

Find out more at: www.ia-rse.com



Afrique RSE and CSR Network Africa

Proposal of a law to take into account CSR in OHADA law

In Francophone Africa, the deployment of CSR and the publication of sustainability reports is a real challenge. To move the lines, we have launched several initiatives: CSR Barometers, webinars, creation of the CSR ODD Africa network, organization of conferences, and publication of analyses (more than 100 articles already published). Our services include training executives and managers on CSR and the SDGs, carrying out diagnoses, drafting sustainability reports, and assisting governments and institutions in developing CSR policies and publishing sustainability reports.

Find out more at: www.ia-rse.com



Amman Stock Exchange

Sustainability reports

The ASE believes that transparency, full disclosure, and the flow of information in a timely manner help investors make the right decisions to increase their attractiveness in the market. As part of its strategic plan, the ASE has initiated a project requiring all companies listed in the ASE20 index to issue sustainability reports. This is to enhance transparency, gain a better understanding of the needs of related parties, and help them gain a competitive advantage. This initiative aims to raise awareness among the listed companies about the importance of sustainability and its benefits to all stakeholders.

Find out more at: www.ase.com.jo



Bocconi University

Championing sustainability reporting

Ariela Caglio has been doing research and working on sustainability and ESG reporting since 2015. Her aim is to encourage and help companies and professionals to reflect on, learn and innovate how they pursue and disclose the creation of value while supporting sustainability and SDGs. Throughout the years, Caglio has cultivated a comprehensive range of initiatives aimed at advancing knowledge and building capacity in sustainability/ESG/SDG reporting as well as at disseminating good reporting practices.

Find out more at: https://accounting.unibocconi.eu/people/ariela-caglio#field_person_teachings



B Lab Europe

B Corp

Since its inception in 2006, B Lab has improved its standards: whereas the core aspects of the B Impact Assessment remain consistent, B Lab recognizes the limitations and challenges of its current approach. This presents an opportunity to evaluate how the performance requirements align with other sustainability frameworks. The objective is to adapt and advance the requirements in a way that showcases the leadership of the B Corp movement while ensuring compatibility with ESG reporting practices. In this process, accountability for global issues like the climate emergency, social justice, racial equity, and economic inequity driven by shareholder primacy is crucial.

Find out more at: <https://bcorporation.eu/>.



EFRAG

Reporting of non-financial risks and opportunities and the linkage to the business model

The initiative aimed to identify good practices for reporting sustainability-related risks and opportunities and identify how these are linked to the business model. There was also a review of the role of technology in the production and consumption of sustainability reporting information, including the role of artificial intelligence, blockchain, structured data, and satellite imagery.

Find out more at: <https://www.efrag.org/Activities/2010051121466598/Risks-opportunities-and-business-model>



Environmental Finance

Awards to promote best practices in sustainable finance

The Environmental Finance Awards initiative has been a core part of the editorial coverage of Environmental Finance since the title's launch in 1999. In 1999, Environmental Finance was at the forefront of reporting on climate change, and, with little public attention to the growing issue of climate change, it decided to launch an Awards series. The purpose of the Awards was to promote best practices and to reward the companies that were pursuing environmentally positive activities in the world of finance. We strongly believed that by promoting the companies that excel their efforts would gain attention and encourage others. This was at a time when ESG issues had little traction during the dot-com boom.

Find out more at: www.environmental-finance.com and www.fieldgibsonmedia.com



Global Reporting Initiative (GRI)

Business Leadership Forum on Corporate Reporting as a Driver to Achieving the SDGs

From March 2021 to December 2022, GRI ran the Business Leadership Forum on Corporate Reporting as a driver to achieving the SDGs – an international thought leadership program that brought together sustainability reporting practitioners, key stakeholders, and data users. The purpose of this program was to enable dialogue with the aim of overcoming existing challenges. It also aimed at raising the quality and strategic relevance of corporate sustainability and SDG reporting, enabling informed decision-making toward the SDGs.

Find out more at: <https://www.globalreporting.org/>



GRESB

GRESB Assessments & Benchmarks

GRESB, the global ESG benchmark for real estate and infrastructure, is a mission-driven and industry-led organization that provides actionable and transparent environmental, social, and governance (ESG) data to financial markets. We collect, validate, score, and benchmark ESG data to provide business intelligence, engagement tools, and regulatory reporting solutions for investors, asset managers, and the wider industry.

Find out more at: www.gresb.com



International Federation of Accountants (IFAC)

Getting to Net Zero: A Global Review of Corporate Disclosures

This comprehensive review decodes the current state of anti-corruption reporting practices of the largest publicly traded companies worldwide, highlighting the urgent need for enhanced quality, reliability, and comparability.

Find out more at: <https://www.ifac.org/knowledge-gateway/contributing-globaleconomy/publications/understanding-anti-corruption-reporting>



Islamic Development Bank (IsDB)

IsDB Sustainable Finance Framework

The IsDB's Sustainable Finance Framework serves as the foundation for IsDB to issue Green and Sustainability Sukuk (Sukuk is the Islamic equivalent of Bonds) and raise financing from the capital markets, especially from the Environmental, Social and Governance (ESG) and Socially Responsible Investments (SRI) investor base. This enables diversification of its funding sources and enhances best practices in the area of sustainable finance for Islamic financial institutions at the same time.

Find out more at: www.isdb.org



ISO

ISO 371000:2021 Governance of organizations – Guidance

ISO 37000 is a groundbreaking international standard that establishes the first global benchmark for good organizational governance. ISO 37000 details 11 fundamental principles and associated practices that are relevant to any country and any type of organization. ISO 37000 was published in September 2021 after nearly 4 years of collaborative work and an additional year of preparation. There were 78 countries and 25 organizations involved in the liaison, and over 1700 comments were received.

Find out more at: <https://www.iso.org/contact-iso.html>



Ministry of Finance and Economy (MFE)

Improvement of the financial reporting in the public sector

In this context, the project will support the Government readiness process for the adoption of IPSAS in the medium term. In the long term, the adoption and implementation of IPSAS represents an opportunity for the Albanian Government to improve the quality and reliability of its public financial information. Further, it can improve decision-making by assessing the financial position, financial performance, and cash flows, and by strengthening investment planning, asset management, and achieving fiscal transparency and accountability.

Find out more at: <https://www.financa.gov.al/>



Skoll Centre for Social Entrepreneurship, Saïd Business School, University of Oxford; Hong Kong University of Science and Technology (HKUST); Value Balancing Alliance

Global Impact Sprint

The Skoll Centre for Social Entrepreneurship at Saïd Business School of the University of Oxford and the Hong Kong University of Science and Technology (HKUST) have organized the first Global Impact Valuation Sprint (“Global Impact Sprint”). It follows the implementation of the 2030 Agenda for Sustainable Development in analyzing good practices of impact measurement and valuation pursuant to SDG 12.6.1 related to Sustainability reporting and considering: ISAR indicator B.3.1. (GHG emissions Scope 1) and B.3.2. (GHG emissions Scope 2) as well as ISAR OHS C.3.1. (Expenditures on employee health and safety as a proportion of revenue) and C.3.2. (Frequency/incident rates of occupational injuries).

Find out more at: <https://www.sbs.ox.ac.uk/>



Southern African Institute for Business Accountants NPC

Draftworx Cloud based SDG Reporting for SMEs

SAIBA prescribes the standards that business accountants should follow when providing financial and non-financial reporting engagements to clients in South Africa. Our technology partner Draftworx automates these standards into a cloud solution to ensure ease of use, efficiencies, and the ability to collect, allocate, summarize, compare, extract, and report on information generated. Draftworx is already a Software Service Providers (SSPs) with the Companies and Intellectual Properties Commission (CIPC) for the purposes of reporting financial information in XBRL format. The solution will be able to report to CIPC on the Core SDG indicators and be able to issue a report to accompany the SMEs' Annual Financial Statements.

Find out more at: <https://saiba.org.za/>



The Good Governance Academy

The ESG Exchange

The ESG Exchange is an initiative that convenes relevant institutional stakeholders and global experts to further develop the sustainability reporting ecosystem and assist organizations in meeting mandated reporting requirements. Through its knowledge exchange, organizations will be enabled to embed global best practices into their operations in the context of climate change, ESG, and sustainability reporting. By far, the majority of organizations, and SMEs in particular, do not have the resources needed to adhere to these sustainability reporting regimes.

Find out more at: <https://www.goodgovernance.academy/>

UNDP IICPSD

SDG Indicator 12.6.1 Reporting Research and Collaboratory

UNDP IICPSD's SDG AI Lab will collaborate with UNCTAD and UNEP to support their SDG Indicator 12.6.1 custodianship through research on the SDG Indicator Reporting practices using frontier technologies such as Natural Language Processing, Machine Learning, and Data Visualization. This initiative would enable the monitoring and analysis of sustainability reporting around the world as well as establish a database of companies and their sustainability reporting practices. Also, it is expected that the initiative will promote sustainability reporting in the private sector and advocate for improved reporting practices.

Find out more at: <https://www.iicpsd.undp.org/content/istanbul/en/home.html>



United Nations Economic Commission for Africa (ECA)

Integrated Planning and Reporting Toolkit

The Integrated Planning and Reporting Toolkit (IPRT) is a web application developed in response to the needs of African countries to simultaneously integrate both the 2030 Agenda for Sustainable Development and Africa's Agenda 2063 into their national development plans and to report progress in a harmonized way. With the goals, targets, and indicators of two Agendas built into the software, users can visually assess the level and strength of alignment between both Agendas and the national development plans by simply clicking a button. It also facilitates integration with financing frameworks, tracking and reporting on plan performance.

Find out more at: <https://www.uneca.org/>





ISAR HONOURS PAST EDITIONS

ISAR 40TH SESSION: 2022 HONOUREES

International Initiatives:

The World Bank and the International Finance Corporation

Improving Sustainability Reporting in Emerging Markets

More info at: www.worldbank.org

United Nations Global Compact

New Communication on Progress

More info at: <https://www.unglobalcompact.org>

World Economic Forum

Stakeholder Capitalism Metrics

More info at: <https://www.weforum.org/stakeholdercapitalism>

Special Nomination International Category:

Africa RSE and CSR Network Africa

CSR law in OHADA for the Harmonisation of Business Law in Africa and Barometers on CSR in Africa

More info at: www.ia-rse.com

National Initiatives:

Securities and Exchange Commission of the Philippines, Philippines

Capacity Building Exercises And Partnerships On Sustainability Reporting

More info at: <https://www.sec.gov.ph/>

Quality Net Foundation, Greece

Greek Sustainability Code

More info at: <https://qualitynetfoundation.org/>

National Planning Department of Colombia, UNDP Colombia, and the GRI, Colombia

SDG-Corporate Tracker

More info at: <https://www.ods.gov.co/>

Special Nomination National Category:

Mexican Financial Reporting Standards Board, (CINIF), Mexico

Mexican Sustainability Disclosure Standards

More info at: <https://www.cinif.org.mx/index.php>

The Belgian Institute of Registered Auditors, Belgium

Awards for Best Belgian Sustainability Reports

More info at: <https://www.ibr-ire.be/fr>

ISAR 40TH SESSION: 2022 HONOUREES



The 2022 ISAR Honours Review Committee

 <p>Elsa Beatriz Garcia Bojorges, President, Mexican Financial Reporting Standards Board (CINIF)</p>	 <p>Edward Olowo-Okere, Senior Advisor, Equitable Growth, Finance and Institutions (EFII), The World Bank Group</p>	 <p>Maria-Ria Nonyana Mokabane, Chief Director, Department of Trade and Industry and competition, South Africa</p>
 <p>Mario Abela, PhD FCPA FCMA, IESEG School of Management and Value Balancing Alliance</p>	 <p>Ilcheong Yi, Senior Research Coordinator, United Nations Research Institute for Social Development</p>	 <p>Cliff Nyandoro, Head of Standards and Technical Services, Institute of Certified Public Accountants of Kenya (ICPAK)</p>
 <p>Sanjeev Singhal, Chairman, Auditing and Assurance Standards Board</p>		

ISAR 39TH SESSION: 2021 HONOUREES

International Initiatives:

World Business Council for Sustainable Development

Assurance Internal Control

More information at: <http://www.wbcd.org/>

Global AI

Harmonizing corporate sustainability reporting through the intersection of Big Data, AI Technology, the UNCTAD-ISAR Global Core Indicators (GCI) and the SDG Target 12.6.1

More information at: <http://www.global-ai.org/>

Value Balancing Alliance

VBA Impact Statement and Integrated Accounts

More information at: www.value-balancing.com

Special Nomination International Category:

FBN - The Family Business Network International and UNCTAD Switzerland Family

Business for Sustainable Development

More information at: www.fbn-i.org

National Initiatives:

FSR - Danish Auditors

Partnering for improved sustainability reporting practice

More information at: www.fsr.dk and <https://www.fsr.dk/om-fsr/about-fsr>

Institutes of Public Chartered Accountants of Kenya and Rwanda (ICPAR and ICPAK)

Financial Reporting Awards (FIREAWARDS)

More information at: <http://www.icparwanda.com/> and <http://www.icpak.com/>

South African Institute of Business Accountants (SAIBA)

GCI Capacity Building for SMEs

More information at: <http://www.saiba.org.za/>

Special Nomination International Category:

Malaysian Sustainable Finance Initiative (MSFI)

Malaysian Sustainable Finance Initiative

More information at: <http://www.msfi.com.my/>

ISAR 38TH SESSION: 2021 HONOUREES



ISAR 37TH SESSION: 2020 HONOUREES

International Initiatives:

Global Algorithmic Institute, USA

Big data and AI-driven platform for the UNCTAD Global Core Indicators (GCI)

www.globalai.co

The Prince's Accounting for Sustainability Project (A4S), United Kingdom

The A4S Essential Guide Series

www.accountingforsustainability.org

FSB Task Force on Climate-related Financial Disclosures, USA

FSB Task Force on Climate-related Financial Disclosures (TCFD)

www.fsb-tcfd.org

National Initiatives:

Colombo Stock Exchange, Sri Lanka

Engagement with GRI on 'Enhancing Corporate Transparency in Sri Lanka' by inculcating sustainability reporting among listed companies through workshops, events, roundtables and the publication of an ESG Guidance document for Listed companies

www.cse.lk

London Stock Exchange Group, United Kingdom

LSEG ESG Reporting Guidance

www.lseg.com

Japan Exchange Group, Inc., Japan

Practical Handbook for ESG Disclosure

www.jpx.co.jp/english

Special Recognition:

Institute of Certified Public Accountants in Kenya (ICPAK)

The FiRe Award encourages and assists Kenyan enterprises to disclose and publish data on their contributions to the implementation of the 2030 Agenda for Sustainable Development. The award also facilitates improvements in companies' reporting on ESG issues while ensuring this practice is entrenched in their reporting cycle.

<https://www.icpak.com/>

ISAR 37TH SESSION: 2020 HONOUREES



ISAR 36TH SESSION: 2019 HONOUREES

International Initiatives:

Impact Institute, The Netherlands

Framework for Impact Statements

<https://www.impactinstitute.com/>

World Business Council for Sustainable Development, Switzerland

Aligning Enterprise Risk Management with ESG-Related Risks

<https://www.wbcsd.org>

National Initiatives:

SYNTAO, China

Material and Quantitative Indicators (MQI) Reporting Guidelines and Database

<http://en.syntao.com/syntaoEN/index.php/web/index>

SAMCODES Standards Committee, South Africa

South African Guideline for the Reporting of Environmental, Social and Governance Parameters within the Mining, Oil and Gas Industries (SAMESG Guideline)

<https://www.samcode.co.za/samcode-ssc/samesg>

Securities and Exchange Commission, the Philippines

Sustainability Reporting Guidelines for Publicly Listed Corporations (PLCs) in the Philippines

<http://www.sec.gov.ph/>

FSR-Danish Auditors, Denmark

ESG Key Performance Indicators in the Annual Report

www.fsr.dk

German Council for Sustainable Development, Germany

German Sustainability Code (Deutscher Nachhaltigkeitskodex)

<https://www.nachhaltigkeitsrat.de>

ISAR 36TH SESSION: 2019 HONOUREES



ISAR 35TH SESSION: 2018 HONOUREES

World Business Council for Sustainable Development (WBCSD), Switzerland

<https://www.wbcsd.org>

FSR – Danish Auditors, Denmark

www.fsr.dk

Aviva, UK & World Benchmarking Alliance, Netherlands

www.worldbenchmarkingalliance.org/ www.aviva.com

B3 Accounting, Brazil

www.b3accounting.com/

**Ministry for Economy and Finance, France
& Ministry for Financial Markets and Consumer Affairs, Sweden**

<https://www.economie.gouv.fr/welcome-to-the-french-ministry-for-the-economy-and-finance/> <https://www.government.se/government-policy/financial-markets/>

Green Finance Taskforce, UK

<http://greenfinanceinitiative.org/>

Professor Carol Adams, Durham University Business School, UK

<https://www.dur.ac.uk/research/directory/staff/?id=13964>

TESTIMONIALS

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ISAR Honors has driven sustainability initiatives all over the world to impact full dialogue and recognition of best practices. We are one with ISR Honours in spreading SDG advocacies, embracing e-living and cultivating sustainable practices.

-Atty. Emilio B. Aquino, CPA, CSEE, SEC Chairperon and CEO, Security and Exchange Commission Philippines

ISAR Honour Recipient 2022 in the National Category



The UN Global Compact supports ISAR efforts in enhancing quality and comparability of companies' reporting on their contribution to the Agenda of Sustainable Development 2030. We really want to thank ISAR for its valuable work and contributions to advancing better corporate reporting and accounting.

Griet Cattaert, Head of Labour Rights, United Nations Global Compact

ISAR Honour Recipient 2022 in the International Category



The ISAR Honours are an amazing initiative of UNCTAD. It creates an international platform to share ideas and showcase the global efforts of a diverse set of organizations in support of the UN SDGs. As a past recipient of an award, I can attest that the Awards enhanced our environmental credentials.

Amin Nicolaas Van Wyk | Chief Executive Officer, South African Institute for Business Accountants

ISAR Honour Recipient 2021 in the National Category



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 unctad.org/linkedin

 unctad.org/instagram