

ISAR HONOURS 2019



UNITED NATIONS
UNCTAD

ISAR Honours 2019: Nominees

ADEC Innovations
United Kingdom

CleanChain™, an ADEC Innovation

CleanChain™, an ADEC Innovation, is a supply chain management and communication tool designed to support and manage environmental and sustainability challenges throughout global supply chains. Launched in September 2016, CleanChain provides brands and retailers

with a consolidated system for chemical and other supply chain data across their entire supply base. By using this tool, brands and suppliers are able to engage and work towards eliminating the discharge of hazardous chemicals and improving overall business practices and supplier operations.

Find more information at:
cleanchain.adec-innovations.com
www.adec-innovations.com

Arabesque S-Ray
United Kingdom

Temperature Score

The Temperature Score is a unique new metric that assesses how corporations worldwide contribute to global temperature rise, incorporating actions to reduce their future climate impact and the quality and completeness of their carbon emission disclosures. The score identifies the companies that are in line with the most ambitious Paris Agreement goal of limiting global temperature rise to 1.5°C, as well as the companies whose actions are driving global temperature rise far beyond this threshold.

Find more information at:
www.arabesque.com/sray

Asian Corporate Governance Association (ACGA)
China

Awakening Governance: The evolution of corporate governance in China

“Awakening Governance: The evolution of corporate governance in China” is a major report on China published by ACGA in July 2018. It is a groundbreaking publication that provides an independent and objective review of the history, nature and trajectory of corporate governance (CG) in China.

Find more information at:
www.acga-asia.org

Climate Disclosure Standards Board (CDSB)
United Kingdom

TCFD Knowledge Hub

In early 2018, the Climate Disclosure Standards Board (CDSB) developed a unique and focused online knowledge hub (TCFD Knowledge Hub) to support the efforts to scale up the widespread adoption of the TCFD recommendations and the development of high-quality, consistent and comparable disclosures of climate-related financial information. The platform provides practical content including standards, guidance, research, insights, case studies and events to help report preparers through the disclosure process. In September 2019 the TCFD Knowledge Hub will also host an e-learning platform that will deliver specific accredited courses to help individuals build their knowledge and understanding of climate-related financial disclosure.

Find more information at:
www.cdsb.net

Climate Disclosure Standards Board (CDSB)
United Kingdom

TCFD Implementation Guide: Using SASB Standards and the CDSB Framework to Enhance Climate-Related Financial Disclosures in Mainstream Reporting

Considering the TCFD recommendations allow companies to gain greater insight into the climate-related risks and opportunities they face, and to deliver consistent and comparable, and decision-useful corporate disclosure to inform decision making by investors, lenders, and insurers. Using the CDSB Framework and SASB Standards to implement the TCFD recommendations, organisations can provide more effective climate-related disclosures that are comparable within and across industries and sectors and linked to material financial impacts. Drawing on each organisation's well-established reporting standards, tools and frameworks, the TCFD Implementation Guide offers companies the "how-to" to drive effective implementation of the eleven recommended TCFD disclosures.

Find more information at:
www.cdsb.net

Centrase
Guatemala

Corporate Citizenship Guide "The new role of the entrepreneur as citizen"

The corporate citizenship guide "CCG", is a basic education tool for Guatemala's productive sector around Centrase's five principles, which have been promoted to their members: sustainable dialogue; common benefit; compliance with the law; corporate ethics; sustainable development.

Find more information at:
www.centrase.org

Centre of Excellence in Responsible Business
Pakistan

SDG Leadership Programme

Center of Excellence in Responsible Business (CERB) is a multi-sector business coalition, an outreach initiative of the Pakistan Business Council (PBC), assisting Pakistani enterprises to pursue economic, social and environmental value creation in the short, medium and long term. Through its SDG Leadership Programme CERB raises awareness of the SDGs by identifying those companies as SDG leaders which have played a transformational role within their sectors towards the community and the environment as well as by showcasing how they are working towards reporting their commitments to SDGs through multiple activities. The programme enables participating companies to learn by example on how to report on each SDG.

Find more information at:
www.pbc.org.pk/centre-of-excellence-in-responsible-business-cerb

China Accounting Standards Committee
China

Research and Formulation of China's Accounting Standards for the Carbon ETS under the Background of Green Development

Under the background of green development, and the launch of China's national carbon market on 19th of December 2017, the initiative analyzes the international accounting treatment of carbon emission rights based on the operational mechanism of the Carbon Emission Trading Schemes (ETS). Through these efforts both theoretical and practical suggestions can be provided to formulate China's Carbon Accounting Standards, which will represent an institutional guarantee for the development of carbon market and carbon finance, stimulate enterprises for energy saving and emission reduction, and promote the transformation towards low carbon economy.

Find more information at:
www.casc.org.cn

CNR
Italy

Reporting Geothermy across generations

A strategic partnership among Regional Cooperation Council, Intelligent energy Europe Programme of the EU, CNR Italy and BIOPAMA was signed in 2017. It is a visionary and ambitious multistakeholder force in creating a series of reporting inventories that boost the greening economies in National, European and Global level to fulfil the SDGs. The partnership covers different priority areas, one of which is inventories for climate resilient economies toward low carbon economy and a new global narrative on renewable energies.

Find more information at:
www.cnr.it

Datamaran Ltd
United Kingdom

Datamaran Materiality Application

Datamaran is the global leader in Software as a Service (SaaS) solutions for non-financial risk management.

Our Materiality Application helps companies build their own materiality analysis and identify critical issues, informing their corporate strategy. Combining data with stakeholder analysis and business strategy, the app fully automates what was once an expensive, labor-intensive process.

Helping businesses identify, assess and manage areas of critical importance to the company, its stakeholders, humanity and the environment, Datamaran connects companies to the Sustainable Development Goals (SDGs). This helps to drive growth and productivity, contributing to the better world envisaged by the 2030 Agenda for Sustainable Development.

Find more information at:
www.datamaran.com

French Accounting Standards Authority (Autorité des Normes Comptables)
& French Ministry of Economy and Finance
France

Ensuring the relevance and reliability of non-financial information: an ambition and a competitive advantage for a sustainable Europe

Report submitted to the French Minister of Economy and Finance by Patrick de Cambourg, President of the Autorité des Normes Comptables, with the assistance of Charlotte Gardes (Rapporteur) and Valérie Viard (Autorité des Normes Comptables), at the end of his assignment on the development of non-financial information for companies.

Entitled “Ensuring the relevance and quality of non-financial corporate information: an ambition and an asset for a sustainable Europe”, the report notes the strong momentum in the development of non-financial corporate information, in addition to accounting and financial information, in order to inform stakeholders on their social, environmental and societal performance.

Find more information at:
www.anc.gouv.fr/cms/sites/anc/accueil.html

FSR – Danish Auditors
Denmark

SME COP 2019

'SME COP 2019' focuses on good reporting practices among the Danish UN Global Compact companies with up to 250 employees (SME). Through SME COP FSR – Danish Auditors and Global Compact Network Denmark recognize members in the SME segment whose annual Communication on Progress (COP) report to the UN Global Compact stand out and, in this way, can inspire others. Although SMEs dominate the Danish business community, good practice examples are limited. SME COP 2019 publishes a list with the best SME COP reports as progress among SMEs on the Global Compact principles is fundamental to achieving the Sustainable Development Goals (SDGs).

Find more information at:
www.fsr.dk

FSR – Danish Auditors
Denmark

ESG Key Performance Indicators in the Annual Report

The publication 'ESG Key Performance Indicators in the Annual Report' targets large Danish companies to encourage company management to include standardized environmental, social and governance (ESG) key performance indicators (KPIs) in a table in the annual report alongside the financial figures table. The publication includes definitions of 15 suggested KPIs to help the companies accounting departments adopt the KPIs. The Danish Finance Society/CFA Society Denmark, FSR – Danish Auditors and Nasdaq Copenhagen develops this publication to help professionalize and address the markets call for better quality and standardized ESG information in support of the 2030 Agenda for Sustainable Development.

Find more information at:
www.fsr.dk

Rat für Nachhaltige Entwicklung (German Council for Sustainable Development) (RNE)
Germany

Deutscher Nachhaltigkeitskodex (German Sustainability Code) (DNK)

The Sustainability Code (DNK) provides a framework for reporting on non-financial performance that organisations and companies of all sizes and legal forms can use. To comply with the Code, users submit their sustainability-related information to the central Code database. This is called the "declaration of conformity" with the 20 Code criteria and the additional non-financial performance indicators taken from the Global Reporting Initiative (GRI) or the European Federation of Financial Analysts Societies (EFFAS). The Code team checks the declarations for formal completeness, in line with the "comply-or-explain" requirements, and the declarations are published via the Code database. The use of the database as well as all services regarding the Sustainability Code (e.g. support by the Code team, the Code logo) are free of charge.

Find more information at:
www.nachhaltigkeitsrat.de

GIZ, Gesellschaft für Internationale Zusammenarbeit und Entwicklung
Germany

Corporate Sustainability Handprint

The Corporate Sustainability Handprint (CSH) is an action-oriented self-management tool for the systematic recording of GIZ's corporate sustainability performance in the country. It helps to show the continuous improvement of the own corporate sustainability; reflect strengths and weaknesses and identify good practices of GIZ in the country. CHS is not a benchmark tool since comparison between countries is not possible due to different country contexts and portfolios.

Find more information at:
www.giz.de

Global AI Corporation
USA

Big data and AI-driven platform for the Global Core Indicators

Global AI is a Big Data Company that uses State-of-The-Art statistical and artificial intelligence models to produce actionable insights, signals and alternative data for institutional clients, including Investors, Governments and Corporations. The initiative "Big data and AI-driven platform for the Global Core Indicators" uses big data and machine learning tools to extract, crowdsource, process and analyze private sector data to inform the Global Core Indicators and the SDG indicator 12.6.1.

Find more information at:
www.globalai.co

GRUPO ITSA
Guatemala

FERIA SSIMA

This is an initiative around Environmental and Occupational Health awareness in the construction industry. The objective is to promote and train company staff on safety brigades procedures and best practices through a Fair named "FERIA SSIMA" (Occupational Health and Safety and Environment Spanish acronym).

The Fair consist of a series of activities such as: safety brigades general training, use of safety protection equipment, good practices for the employees' health, as well as safety brigade competition at the end of the fair; impacting around 800 people in the organization towards minimizing the incident and frequency rates around occupational health and safety related injuries.

Find more information at:
www.grupoitsa.com

Impact Institute
The Netherlands

Framework for Impact Statements

The Impact Statement standard allows businesses, investors and governments to report and steer on impact. An Impact Statement is composed of multiple statements in which an organization explains in a quantified manner which impacts they have created in the reporting period. At the core of the Impact Statement there is an Integrated Profit and Loss (IP&L) account, which is supplemented by focused statements, such as the SDG Contribution Statement. Together these statements provide a quantified overview of value creation for all relevant stakeholders measured on the six capitals of IIRC: Financial, Manufactured, Intellectual, Human, Social and Natural Capital.

Find more information at:
www.impactinstitute.com

Institute of Certified Public Accountants of Kenya (ICPAK)
Kenya

Financial Reporting (FiRe) Award

The Financial Reporting (FiRe) Award is the most prestigious and coveted Award in East Africa for financial and sustainability reporting. The Award is presented annually during a gala evening by the joint promoters namely, the Institute of Certified Public Accountants of Kenya (ICPAK), Capital Markets Authority (CMA), Nairobi Securities Exchange (NSE) and the Public Sector Accounting Standards Board of Kenya (PSASB-K).

The Award is aimed at promoting integrated reporting through enhancing accountability, transparency and integrity in compliance with appropriate financial reporting frameworks and other disclosures on governance, social and environmental reporting by private, public and other entities domiciled in Kenya and across the East African region.

Find more information at:
www.icpak.com

Investment & Innovation Group LLP
Kazakhstan

Implementation of non-financial sustainability reporting practices in company's own routine and promoting collaborative action

The main purpose of this initiative is to develop and implement company's own practices of non-financial sustainability reporting, as well as to promote this to the partner companies in the same and related business area. This reporting will be aligned to international sustainable development goals and should be qualitative, transparent and available to any interested parties. By its own example, company wants to show that the private sector can successfully start initiatives in this field that aimed at strengthening social and environmental sustainability and promoting value of non-financial aspects of companies' publishing data.

Find more information at:
www.iig.kz

JSC “Information Accounting Center”
Kazakhstan

Creation and maintenance of the “Financial reports depository” for public interest organizations – dfo.kz

“Financial reports depository” information system provides access to electronic database where users can find information about financial and economic activities and corporate events of public interest entities. In accordance with subparagraph 7) of Article 1 of the Law of the Republic of Kazakhstan dated February 28th, 2007 “On Accounting and Financial Reports”, these entities include: financial institutions (except for legal entities with activity of exchange operations of foreign currency), joint stock companies (excluding non-profit) organizations, mining companies (excluding companies that produce commonly occurring minerals) and organizations with a share of the state in the statutory capital as well as state-owned enterprises based on the right of business.

In addition, using Depository there is information about changes in the issuer’s activities, which affect interests of shareholders, the disclosure of which is carried out in accordance with rules approved by Resolution №72 of the Board of the National Bank of Kazakhstan on February 24, 2012.

Find more information at:
www.gosreestr.kz , www.dfo.kz

PJSC MMC “Norilsk Nickel”
Russian Federation

Nornickel: leadership program in non-financial reporting 2003-2018 – from social to sustainability and SDG reporting

Nornickel is one of the pioneers of sustainability reporting in Russia. Its first social report 2003/2004 based on GRI Guideline was published in 2005. The sustainability report 2018 conforms to GRI Standards and reflects the progress of compliance with the UN Global Compact principles. To promote UN activities to achieve the SDG as well as to demonstrate ability of business entities to report on its SDG activity with the use of the Guidance on Core indicators (GCI) Nornickel joined the UNCTAD’s pilot project of reporting based on GCI. The sustainability report 2018 contains information about all of 33 indicators recommended in the UNCTAD Guidance on Core indicators for entity reporting on contribution towards implementation of the Sustainable Development Goals (GCI).

Find more information at:
www.nornickel.com

Ørsted A/S
Denmark

Trucost SDG Evaluation tool

By participating in the 'SDG Evaluation' pilot project by Trucost, Ørsted has worked to develop a data-based tool to quantify corporate alignment and performance on the SDGs. The Trucost assessment identifies SDG based risks and opportunities for companies to assist with prioritization of projects and the necessity to mitigate potential risks. By transforming a traditionally qualitative assessment into a data-based, quantitative assessment, it becomes possible to both measure and track progress, and meaningfully compare companies to industry and peer standards. Finally, due to the data-based methodology, the assessment creates a new benchmark for non-financial reporting which can be used internationally and across sectors.

Find more information at:

orsted.com

Paia Consulting Pte. Ltd.
Singapore

Sustainability Reporting Training

Paia has been conducting Sustainability Reporting Training in Singapore for more than 10 years, successfully training over 1,200 participants since then. Paia guides participants through the key reporting requirements of the Singapore stock exchange and the Global Reporting Initiative, shares case study examples, and provides guidance on how to implement the guidelines in practice, including consulting on how to overcome potential hurdles. Our training is based on our depth of hands-on expertise in producing award-winning sustainability reports.

Find more information at:

paaiconsulting.com.sg

Russian Union of Industrialists and Entrepreneurs
Russian Federation

Sustainability Indices "MOEX – RSPP Responsibility and Transparency Index" and "MOEX – RSPP Sustainability Vector Index"

RSPP Sustainability Indices are a set of tools designed for evaluating organizations', contribution to sustainable development in order to translate the discourse on corporate sustainability and responsibility into the language of tangible, comparable and verifiable indicators. Under the project, RSPP and MOEX signed the agreement about daily calculation of Sustainability Indices "MOEX – RSPP Responsibility and Transparency Index" and "MOEX – RSPP Sustainability Vector Index". The main aim is to develop and strengthen responsible business practice of the Russian issuers, increase investment attractiveness and also support growth of transparency of issuers and confidence in them from investors. The indices are calculated on the basis of the RSPP Sustainability Indices compiled annually by analyzing publicly available reports of Russian corporates.

Find more information at:

www.rspp.ru

SAMCODES Standards Committee (SSC) – South African Guideline for the Reporting of Environmental, Social and Governance Parameters within the Mining, Oil and Gas Industries (SAMESG) Committee
South Africa

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

SAMESG Guideline developed as the ESG technical standard to inform the extractive industries reporting codes, notably, the SAMREC, SAMVAL and SAMOG. The SAMESG provides a standardised, systematic and orderly framework for public reporting of ESG parameters in the extractive industries (inclusive of solid minerals, oil and gas projects) which influence the reasonable and realistic prospects for eventual economic extraction (RPEEE). Currently applicable to extractives companies listed on the Johannesburg Stock Exchange (JSE), SAMESG has been compiled in a manner which allows adoption across industries and geographies.

The intention of the SAMESG is to improve the accuracy of the financial valuation of assets through requiring the integration of material ESG aspects in public reports and project economic assessments. This goes beyond the scope of current sustainability reporting frameworks.

Find more information at:
www.samcode.co.za/samcode-ssc/samesg

Securities and Exchange Commission
Philippines

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

The Philippines' Securities and Exchange Commission (SEC) was released last February 2019 via Memorandum Circular No. 4, Series of 2019 the "Sustainability Reporting Guidelines for Publicly Listed Corporations (PLCs)." The Circular required PLCs to attach to their Annual Report starting 2020 a reporting template following the provided Sustainability Reporting Guidelines. Through this initiative, SEC enabled the increase in the number, quality, and consistency of sustainability reports in the country, while ensuring that these reports are aligned with and encourage the attainment of the United Nations Sustainable Development Goals and national policies and programs.

Find more information at:
www.sec.gov.ph

SM Investments Corporation
Philippines

Alignment to the SDG Targets

Anchored on its vision of creating world-class businesses serving as catalysts for the development of the communities, SM Investments Corporation (SMIC) is committed to take an active role in achieving the United Nations Sustainable Development Goals (UN SDGs). From its initial alignment to the SDGs, SMIC has taken deliberate steps in identifying specific targets to focus our strategic investments and initiatives on, allowing us to contribute substantially within our sphere of operations and influence.

Find more information at:
www.sminvestments.com

State Educational-Scientific Establishment the “Academy of Financial Management”
Ukraine

Practical Commentary on preparing management report

The provisions of Directive 2013/34/EU on the implementation of the management report are introduced in the national legislation by amending the Law of Ukraine “On Accounting and Financial Reporting in Ukraine”, which establishes the requirement for individual enterprises to prepare a management report. Directive 2013/34/EU recognizes the management report and consolidated management report as important components of company reporting. The introduction of the management report will promote transparency and accountability of enterprises through disclosure of financial and non-financial information on economic, environmental, social aspects of activities and business development prospects also in the context of SDG attainment.

Find more information at:
afu.minfin.gov.ua

SynTao
China

Material and Quantitative Indicators (MQI) Reporting Guidelines and Database

MQI database (www.MQI.org.cn), known before as China Sustainability Report Resource Center (www.SustainabilityReport.cn), collects over 13,000 CSR/sustainability/ESG reports released in China by around 4,000 companies. The materiality of these collected reports is regularly evaluated using MQI Guidelines. MQI Guidelines provides a set of well-chosen indicators to track corporate sustainability performance based on their CSR/sustainability/ESG reports. These indicators are industry-specific and can be grouped into five areas including economy, environment, society, labor and product. Currently, MQI Guidelines covers 23 industries. Relevant data and analyses of MQI database have been widely quoted in a number of researches and media reports.

Find more information at:
en.syntao.com/syntaoEN/index.php/web/index

TBL Services Ltd
United Kingdom

Support the Goals

Support the Goals (www.supportthegoals.org) is an initiative to raise awareness of the Sustainable Development Goals in the business community. It does this by sharing the inspiring stories and journeys of businesses who are getting behind the goals. Through positive publicity and gentle competition, it aims to improve business reporting and communications on the SDGs.

Find more information at:
www.supportthegoals.org

The Turkish Sustainability Code

Turkey

The Turkish Sustainability Code

Turkish Sustainability Code is a transparency standard for non-financial reporting in the Turkish market. The Code will be available via a database that contains a digital repository of disclosures in a format that can be queried for comparison and benchmarking for sustainability performance. The Code Office works on the national implementation including adapting criteria to local conditions in consultation with stakeholders. The aim is to develop a meaningful reporting and disclosure system that will foster a transparent and competitive environment regarding sustainable business practices and development in Turkey.

The Code currently allows companies to report their sustainability performance in all three aspects of sustainability and most of which are directly related to UN SDGs. There are also plans to implement more SDGs into the Code in order to help the disclosing companies achieve on their commitments.

Find more information at:
turkishsustainabilitycode.org

World Business Council for Sustainable Development (WBCSD)

Switzerland

Aligning Enterprise Risk Management with ESG-Related Risks

If the world is to achieve the Sustainable Development Goals resilient organizations will need to understand and act upon their impacts and dependencies as well as opportunities related to nature and society. Similarly, to achieve the SDG's businesses and others will need to attract finance. To manage risks, seize opportunities and attract finance requires organizations to be risk intelligent. This initiative seeks to help entities become risk intelligent. Although only nine months into the implementation, excellent results are emerging of both uptake by businesses and improved risk disclosure.

Find more information at:
www.wbcd.org