

GENEVA, 2022

# ISAR HONOURS 2022

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



UNITED NATIONS  
UNCTAD

# ACKNOWLEDGEMENTS

This publication was prepared by an UNCTAD team composed of Elena Botvina and Giacomo Melloni, under the supervision of Richard Bolwijn. The work was carried out under the overall direction of James Zhan, Director, Division on Investment and Enterprise.

UNCTAD acknowledges with appreciation the participation of ISAR Honours nominees and their efforts in the dissemination of good practices in the area of sustainability reporting as well as their contribution toward the attainment of the Sustainable Development Goals. Our deepest gratitude goes to our distinguished Review Committee members for their commitment and support of the ISAR Honours initiative.

*This publication has not been formally edited.*

# LEADERSHIP WELCOME MESSAGE

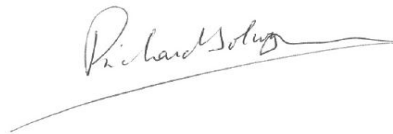
It gives me great pleasure to bring to you the 2022 edition of ISAR Honours. Since the adoption of the Sustainable Development Goals (SDGs) by all member States of the United Nations in September 2015, the Intergovernmental working Group of Experts on International Standards of Accounting and Reporting (ISAR) has been making significant efforts to overcome fragmentation of sustainability reporting frameworks and standards. The main objective has been to promote more reliable and comparable disclosures on the contribution of firms to the attainment of the SDGs. Furthermore, ISAR has developed guidance and training materials to assist member States with practical implementation of sustainability reporting requirements.

ISAR Honours was launched in October 2018 on the occasion of the thirty-fifth anniversary session of ISAR. This initiative aims at highlighting the efforts of organizations around the world to promote and harmonize sustainability reporting by raising awareness and disseminating global best practices. The previous four editions of ISAR Honours, in combination, attracted 150 nominations from 40 countries. This year's edition received 65 applications submitted by public and private sector entities, marking a 50 per cent increase when compared to the 2021 edition. The total number of applications for ISAR honours has reached 215 initiatives.

In 2022, in the national category, ISAR Honours received 45 applications from 28 different countries, including 19 applications from Africa, 7 from Asia, and 8 from Latin America. The number of applications from developing countries has increased significantly. In the international category, ISAR Honours accepted 20 diversified initiatives that include trainings, institutional developments, awards programs, cooperation between existing initiatives as well as harmonization of practices, and alignments of reporting requirements and tools.

The ISAR Honours assessment methodology has been going through a process of continuous improvement on an annual basis. This year the size of the International Review Committee was enlarged to 7 members. Improvements were also made that resulted in more efficient application and review processes. In addition, new qualification criteria were introduced to make it easier to distinguish between national and international categories and to provide a more tailored and objective approach to ranking initiatives of different scope.

I would like to conclude this welcome message by expressing my deep appreciation to the members of the International Review Committee of the 2022 edition of ISAR Honours for their excellent contributions in assessing a large number of submissions. I would also like to thank all applicants for their continuous interest in the ISAR Honours and for sharing their achievements. Key findings from this process have been included in this brochure with a view to disseminating lessons learned in the process with interested stakeholders in all member States.



**Richard Bolwijn**

Head, Investment Research Branch, Officer-in-charge, Enterprise Branch  
Division on Investment and Enterprise, UNCTAD

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# 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 on enhancing the quality and comparability of companies reporting on their contribution to the 2030 Agenda for Sustainable Development and to monitor the implementation of the Sustainable Development Goals (SDGs).

The 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.

It is expected that the ISAR Honours will also 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» of the SDG 12 “Responsible consumption and production”.

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 of “independent” votes 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: the 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



## Elsa Beatriz García Bojorges

**President, Mexican Financial Reporting Standards Board (CINIF)**

*Elsa Beatriz García Bojorges is President of the Mexican Financial Reporting Standards Board (CINIF), the Mexican Accounting Standards Setter. She was elected Chairperson of the 38th annual session of the Intergovernmental Group of Experts on International Standards of Accounting and Reporting (ISAR). She is President of the Latin American Regional Partnership for Sustainability, created under the auspices of UNCTAD to promote sustainability reporting in the region. She is also a Member of the Board of Directors of the Group of Latin American Accounting Standards Setters (GLASS). She is also a member of the Emerging Economies Group of the International Accounting Standards Board (IASB) of the IFRS Foundation. She is an independent director and Chairperson of the Audit Committees of public and private companies.*



## Mario Abela

**PhD FCPA FCMA**

*Mario is a Professor of Accounting at IESEG School of Management in Paris France and Senior Strategic Advisor at the Value Balancing Alliance. He is also the current Global Chair of the World Intellectual Capital Initiative. Mario's interest and expertise lie in understanding value and value creation and how accounting and assurance can lead to better decision-making and accountability. He has considerable standard setting and regulatory experience and has held senior management positions in both the private and public sectors in Australia, Belgium, United Kingdom and United States.*

*Mario is also an expert advisor to the United Nations Conference on Trade and Development on assurance, corporate reporting and has been involved in developing Guidance on Core Indicators (GCI) for reporting against the SDGs*



## Sanjeev Singh

### Auditing and Assurance Standards Board

CA. (Dr.) Sanjeev Kumar Singh is a Fellow member of The Institute of Chartered Accountants of India (ICAI) with more than 24 years of experience. He is a Central Council Member of ICAI and Chairman of the Sustainability Reporting Standards Board (SRSB) and Auditing & Assurance Standards Board (AASB) of ICAI. He is a Member of the National Financial Reporting Authority (NFRA), Director of XBRL India. Under his able leadership, the SRSB of ICAI has taken various initiatives towards implementing measures to improve sustainability, developing assurance standards on areas related to sustainability and initiating dialogues with Government, Regulators, and other bodies. He has over 21 books published by leading publishers and several research papers in leading journals and ICAI publications. Apart from his active participation in meetings of various international standard-setting forums, he is also representing ICAI on the South Asian Federation of Accountants (SAFA) Task Force on Sustainability, SAFA Committee on Auditing and Quality Standards and Working Committee on PAO Capacity Building of ASEAN Federation of Accountants (AFA).



## 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.



## Maria-Ria Nonyana Mokabane

**Chief Director, Department of Trade and Industry  
South Africa**

*Maria Ria Nonyana-Mokabane is a Chief Director in the Legislative Drafting Unit of the Department of Trade, Industry and Competition (the DTIC), South Africa. She holds the following legal qualifications: B. Procuratoris, LLB, LLM, LLD, a Diploma in International Protection of Human Rights, a Certificate in Executive Management, a Certificate in American and International law and a Certificate in Corporate Governance. She serves as a member of the Access to Justice Programme with the South African Human Rights Commission, and a Judge for the Africa-Regional Moot Court on Space Law. She is the representative of the DTIC in the Inter-governmental Working Group at the United Nations Human Rights Council on Transnational Corporations and Other Business Entities on Business and Human Rights. Also, Ms Nonyana-Mokabane is the focal coordinator for UNCTAD's technical cooperation Development Account project on enterprise sustainability and reporting toward the SDGs in Africa and Latin America.*



## Ilcheong Yi

**Senior Research Coordinator, United Nations  
Research Institute for Social Development**

*Ilcheong Yi is Senior Research Coordinator of Alternative Economies for Transformation Programme / Transformative Social Policy Programme at UNRISD. He joined UNRISD in October 2008 after several years of teaching at various universities in different countries. Born in the Republic of Korea, he was trained as a political scientist (B.A. and M.A. from the Department of Political Science, Seoul National University, Korea) and as a social policy analyst (D.Phil from Oxford University, UK). His research deals with a wide range of issues associated with economic, social, and environmental problems. He is currently leading several research projects on SSE, such as Promoting SSE through Public Policies: Guidelines for Local Governments; and Sustainable Development Performance Indicators. In addition to his Senior Research Coordinator's role at UNRISD, he is also in charge of the Knowledge Hub of the United Nations Inter-Agency Task Force on Social and Solidarity Economy. He has authored and edited numerous books, journal articles and book chapters, including two forthcoming co-edited volumes (Encyclopedia of Social and Solidarity Economy (Edward Elgar) and Emerging Trends in Social Policy (Policy Press))*



## 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.*

# ISAR HONOURS 2022: NOMINEES

## NATIONAL CATEGORY

### 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](http://www.kapalaj.com)



### African Corporate Governance Network

ACGN - Directors Week Conference

**Country of origin: Ghana**

The African Corporate Governance Network intends to stimulate the culture of good corporate governance and leadership in the Public and Private Sector space on the African Continent. The initiative will lead to an annual event in the African Calendar. The key objectives of this initiative are the stimulation of the culture of good corporate governance and leadership, the creation of a networking platform with stakeholders in the governance space, building capacity for participants to advance ESG and sustainability issues 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.

Find out more information at: [www.afcgn.com](http://www.afcgn.com)



## African Corporate Governance Network

Excellence Awards

**Country of origin: Ghana**

The overarching aim of the awards is to stimulate and sustain the culture of good corporate governance, and to champion director professionalism and development for the benefit of organizations for the prosperity of Africa. It is also aimed at celebrating individuals and organizations in the public and private sector socio-economic spectrum who have distinguished themselves and their organization in practicing and exhibiting good corporate governance which has led to desirable outcomes 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.

Find out more information at: [www.afcgn.com](http://www.afcgn.com)



## African Corporate Governance Network

Expansion Project

**Country of origin: Ghana**

The ACGN has noted that 34 countries do not have corporate governance institutions in Africa hence impacting on ethical and effective leadership and good corporate governance which results in deteriorating the socio-economic situation in those countries. As a result, the aim of this initiative is to ensure that all remaining African Countries have Corporate Governance Institutes established to promote good governance outcomes through training, national policy development and improvements in the area, promotion of advocacy and research. Further, this initiative should advance awareness to directors and enable improved quality of sustainability reporting and collection of useful and reliable data at continental level.

Find out more information at: [www.afcgn.com](http://www.afcgn.com)



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

B.A.U.M. digital Academy for operational e-learnings

**Country of origin: Germany**

B.A.U.M. digital academy for practical e-learnings is a scalable model for capacity building which provides curated, high-quality content & pioneer 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 proven knowledge for their steep learning curves into sustainability management and reporting with impact.

Find out more information at: [www.baumev.de](http://www.baumev.de)





## Belgian Institute of Registered Auditors (IBR-IRE)

Awards for Best Belgian Sustainability Reports

**Country of origin: Belgium**

The Awards for Best Belgian Sustainability Reports, organized every two years by the Belgian Institute of Registered Auditors rewards organizations that report transparently on their environmental, social and governance data alongside their economic and financial data. Reports are assessed by an independent jury, based on transparent criteria. Workshops are also organized to allow participants to exchange best practices and important information on relevant issues.

Find out more information at: <https://www.sustainabilityreports.be/> and <https://www.ibr-ire.be/fr>



## Botswana Institute of Chartered Accountants

Botswana Integrated Reporting Reform

**Country of origin: Botswana**

BICA chairs the Botswana Integrated Reporting Committee that was launched in August 2018. 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 information at: [www.bica.org.bw](http://www.bica.org.bw)



## Cámara colombiana de la construcción

Construimos a la par

**Country of origin: Colombia**

Construimos a la par program is a commitment by the union to contribute to closing gender gaps in the building sector and its value chain. Its main objective is to create more and better conditions for women in the construction sector. The program presents three work fronts: i) the transformation and cultural change in the sector, ii) the promotion of training as the basis for advancing the professional career of women in our activity, and iii) employability as a starting point for the creation of equal labour condition.

Find out more information at: <https://camacol.co/>



## Centrarse

Indicarse

**Country of origin: Guatemala**

Indicarse is the tool for measuring progress on the good socially responsible practices in the countries represented by the IntegraRSE Network. In order to consolidate the information, an online tool was created in 2008. A standardized tool for the entire region was released in 2012. The tool is aligned with the GRI Standards, Global Compact Principles and the 17 Sustainable Development Goals.

Find out more information at: <https://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 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 information at: [www.cgzim.org](http://www.cgzim.org)



## Colegio de Contadores Publicos de Pichincha y del Ecuador

Growth and sustainability. The Social and Corporate Responsibility of accountants

**Country of origin: Ecuador**

The initiative consists of the empowerment of accounting professionals to be able to provide clear guidelines on a trend of global importance that constitutes sustainability reports. Accounting experts are primarily focused on bookkeeping with a strong emphasis on tax law compliance that is an issue for our entire region, including Ecuador. We are looking for a professional who is not only oriented to know, understand and apply, but also has a logical judgments to analyze, synthesize and create. The initiative promotes the role of the importance of non-financial information as a complement for economic and social development within our country.

Find out more information at: <https://www.ccpp.org.ec/>



## Douala Urban Community

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 programme '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 the different cities and through its attractiveness and the execution of its tasks or the level of consumption of related tasks.

Find out more information at: [www.douala.cm](http://www.douala.cm)



## Consejo Mexicano de Normas de Información Financiera (Mexican Financial Reporting Standards Board, CINIF)

Establishment of a Sustainability Strategy – Issuing of Mexican Sustainability Disclosure Standards

**Country of origin: Mexico**

Stakeholders increasingly require integrated reports that include sustainability information and it's therefore necessary to establish sustainability disclosure standards in Mexico to complement financial reporting and meet global commitments on sustainability & SDG reporting. Therefore, using its leverage as Mexico's financial reporting standards issuing institution, the CINIF is updating its statute in order to widen the scope of its mandate to be able to issue and disseminate sustainability disclosure standards in Mexico in convergence with the ISSB standards and UNCTAD frameworks, and in this way promote the evolution towards integrated corporate reporting in Mexico, including for the SMEs.

Find out more information at: <https://www.cinif.org.mx/index.php>



## 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). The majority of these families were women lead households. Within 5 months, we have been able to mobilize funding for over 23 thousand families. Through consistent reporting and updates BRD has been able to meet and surpass its initial target.

Find out more information at: [www.brd.rw](http://www.brd.rw)



## Donald Gwira/ PR at DG Consult

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

**Country of origin: Ghana**

The programme 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 programme aims at creating awareness, encouraging and assisting participants to report on these initiatives to create a lasting impact on global efforts.

Find out more information at: [www.prdgconsult.com](http://www.prdgconsult.com)

## ECORED

Integrated and Sustainability Reports: Corporate Transparency and Positioning

**Country of origin: República Dominicana**

“Integrated and Sustainability Reports: Corporate Transparency and Positioning” is a space meant to encourage companies to publish sustainability reports by creating awareness about their benefits to the company and sustainable development. The initiative sought to provide context about reporting trends and methodologies, present two success stories from different sectors (mining and the metal industry), and provide a space for discussion about the benefits, challenges, and opportunities of sustainability reporting. By outlining a roadmap for reporting, ECORED hopes to motivate companies to begin gathering information on their sustainability performance to use it as an input for reports under more rigorous methodologies.

Find out more information at: <https://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: Cameroon**

Since 2015, there is 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 for companies. This is why Eden Africa plans to set up an interactive intelligence and data collection platform whose objective is to improve reporting methods; facilitate the evaluation of the SDGs to advance national policies and programs and share good practices in corporate reporting.

Find out more information at: [www.eden-africa.org](http://www.eden-africa.org)



## Ghana Association for Integrated Thinking & Reporting

GAITR

### 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 and Reporting was established with the aim of promoting integrated thinking and reporting culture in Ghana. The initiative also aims 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)

Hong Kong ESG Reporting Awards is a not-for-profit initiative, aiming to build trust among stakeholders. HERA is judged by an independent panel of judges with distinguished backgrounds. The Awards represents the most prestigious form of recognition for companies in Hong Kong on Corporate Sustainability. HERA are open to listed and non-listed companies in Hong Kong who have exceptional practices in sustainability reporting.

Find out more information at: [www.hkesgawards.com](http://www.hkesgawards.com)



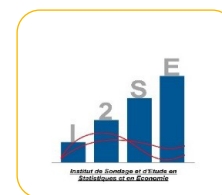
## Institut de sondage et d'étude en statistique et en économie (I2SE)

Harmonize the measurement of stakeholders' efforts to achieve the SDGs

### Country of origin: Togo

The initiative is about measuring progress and therefore assessing the path that remains to be taken by stakeholders and countries to reach their targets. It provides all stakeholders with a system for collecting information on the SDG indicators. The information provided in the form of tables by the stakeholders is used to produce reports at the sector level. 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. The data is used to measure the sector's effort to achieve the various SDGs' targets that Togo has chosen to monitor. The index thus makes it possible to quantify the effort made by the country to achieve the targets it has set at the national level and at the disaggregated level.

Find out more information at: [www.i2setg.com](http://www.i2setg.com)



## Institute of Directors Ghana

IoD-Gh Excellence Awards

**Country of origin: Ghana**

The main objective of the awards is to promote director professionalism and growth via education for the advantage of companies and stakeholders as well as the development of Ghana. It also aims to recognize the accomplishments of individuals and organizations across the socioeconomic spectrum, in the public and private sectors, who have distinguished themselves and their organization by engaging in and demonstrating good corporate governance, which has produced desired results like an ethical culture, strong performance, efficient controls, and legitimacy. This initiative is aimed at reversing the falling standards in corporate governance culture in Ghana which has resulted in collapse of the Banking services sector in Ghana between 2017 and 2020 an event described as the worst economic crisis since Ghana's independence.

Find out more information at: [www.iodghana.org](http://www.iodghana.org)



## 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 is appearing as if leadership is falling on 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 sustainability reporting in the public and private sector space. Objectives include 1. Bring Critical actors to a common platform to re-examine why corporate governance and leadership are gradually failing and develop a strategic plan for the way forward. 2. Increase awareness of best practice and adoption of environmental and sustainable reporting formats. 3. Network with International and Local stakeholders in the governance and leadership landscape.

Find out more information at: [www.iodghana.org](http://www.iodghana.org)



## Japan Exchange Group, Inc.; QUICK Corp

JPX-QUICK Anthology of ESG Issues ("JPX-QUICK ESG kadai kaisetsushu - joho kaiji suishin no tame ni")

### Country of origin: Japan

With fast-moving global trends such as the ISSB standards and Japan's Corporate Governance Code raising the urgency of tackling ESG issues, JPX and QUICK's anthology of ESG issues aims to help Japanese listed companies understand, address, and disclose on these issues. It lists a total of 31 issues across Environmental, Social, and Governance with commentary on possible risks and opportunities, possible impacts on corporate value, and metrics that could be used for tracking performance, with a focus on the issues relevant to Japanese companies in particular. It is intended to complement JPX's Practical Handbook for ESG Disclosure.

Find out more information at: <https://www.jpx.co.jp/english>



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

Information service for appraisal activities "Bagalau"

### Country of origin: Kazakhstan

The main prerequisites for the creation of the Bagalau Service include unfair assessment of the value of the real estate, unauthorized adjustment of the market value of the appraisal object and, as a result, fraud with real estate that provides low access to information and facilitates 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 the information on property valuation.

Find out more information at: [www.bagalau.dfo.kz](http://www.bagalau.dfo.kz), [www.gosreestr.kz](http://www.gosreestr.kz), [www.iuc.kz](http://www.iuc.kz)



## Ministry of Economy and Finance of Côte d'Ivoire

Creation of a National Platform on Green Finance

**Country of origin: Côte d'Ivoire**

Resolutely committed to the climate, Côte d'Ivoire has taken a large number of initiatives. It therefore seemed appropriate to set up a multidisciplinary platform involving all stakeholders, in particular the ministries in charge of planning, environmental development, environment, fiscal policy, private investment, GHG-emitting sectors, and climate-vulnerable sectors (agriculture, fisheries, etc.), which is the subject of this draft inter-ministerial order. The main goal of the project is to improve reporting / information disclosure, increase transparency and increase the reliability of property valuation information. In this regard, the implementation of the project directly correlates with raising awareness, expanding knowledge in the field of reporting and sustainable development /SDG in the country.

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



## Ministry of Finance and Economy (MFE)

Improvement of the financial reporting in the public sector

**Country of origin: Albania**

The Government of Albania is committed to the gradual introduction of a modern system of public sector accounting based on international standards. Public accounting in Albania is currently done on a cash basis with elements of accruals with regard to assets and liabilities. This initiative aims to enhance the quality of public sector accounting and financial reporting in the Republic of Albania, considering the clear need for reforming financial reporting across Albania. This reform includes: a) Development of public sector accounting and financial reporting in line with International Public Sector Accounting Standards (IPSAS); b) Development of Ministry of Finance and Economy (MFE) capacities and c) Development of professional accounting skills for public accounting practitioners.

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





## National Audit Office of Tanzania

Reporting on alignment and Implementation of SDG at National Level

**Country of origin: Tanzania**

NAOT has been aligning its audits with 17 SDGs. Some of the goals addressed in the reports include: GOAL 3: Good Health and Well-being - Management of Construction of Healthcare Facilities; GOAL 6: Clean Water and Sanitation - Control of Hygienic Practices in Food Markets Objectives - to ensure that Tanzania controls over the spending and check priorities of public resources in line with SDGs. The initiative is challenged by systematic mapping and reporting of the SDGs by the audited entities. It impacts on regulatory and institutional foundations for accounting and reporting at the national level by ensuring all projects are aligned with SDGs and systematically assess the impacts provided in improvement of citizens livelihood.

Find out more information at: [www.nao.go.tz](http://www.nao.go.tz)



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

Sector Training Committee (STC) for Energy, Electricity, Water & Allied Agency (NITA - EEW & Allied Agencies -STC)

**Country of origin: Kenya**

The NITA -KEREAA 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 and on sustainability topics. The project has been rolled out in April, August & December. It includes a Series Annual Examinations and Industrial Attachments Projects Reports from all candidates as indicated in the NITA ACT and National Operations Mandates. These also includes the Kenya Energy Bill (March 2019), and the Commission of Universities.

Find out more information at: <https://kerea.org/> and <https://www.nita.go.ke/>

## Nigerian Integrated Reporting Committee

Corporate Reporting Award

**Country of origin: Nigeria**

The Corporate Reporting Award initiative provides a way of encouraging listed companies to embrace integrated reporting, as well as sustainability reporting. It creates awareness on sustainability reporting amongst listed companies and spurs them to attain the height of recognition for an award by out-performing others. The companies' reports are reviewed by a body of independent and knowledgeable reviewers who give unbiased feedback to both the companies and regulators.

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

## 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 expectation from global investors, Ping An launched AI-ESG, which facilitates companies and financial institutions to become better suited in the ESG eco-system. AI-ESG aims to be a role model of corporate disclosure solution and ESG investment in China. By continuous enhancement with AI algorithm, alternative data and ESG investment practice in Ping An, it has been handling challenges of ESG in China, e.g. lack in a unified disclosure standard, data availability, and awareness and acceptance of ESG.

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



## Quality Net Foundation

Greek Sustainability Code

**Country of origin: Greece**

The Greek Sustainability Code constitutes an official framework regarding non-financial data, providing a structured system with regards to the transparency and commitment of businesses towards Sustainability. The Code responds to the need for measuring the economic-environmental-social performance of companies with the goal to strengthen their competitiveness, supports raising of capital through positive analysis of the financial market and international investment funds and contributes to bolstering export activity & outward-looking policies of Greek companies.

Find out more information at: <https://qualitynetfoundation.org/>



## Rating-Agentur Expert RA GmbH

RAEX Sustainability

**Country of origin: Germany**

RAEX Sustainability improves sustainability understanding in the CIS region, highlight importance of transparent ESG reporting, uncover interesting opportunities in field of sustainable finance and assist local regulators in establishing sustainability regulations facilitating transformation of local businesses from brown to green. The initiative helps a broader scope of companies, especially SMEs to understand importance of sustainability reporting and how to make such reporting, including gathering and disclosing non-financial information. We participate in regulatory development groups in Russia, Kazakhstan and Belarus in order to promote better sustainability disclosures in those countries.

Find out more information at: [www.raexpert.eu](http://www.raexpert.eu)



## SAIBA

Draftworks

### Country of origin: South Africa

SAIBA is prescribing 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) created for the purposes of reporting financial information in XBRL format. The solution will enable to report to CIPC on the Core SDG indicators and issue a report to accompany the SMEs Annual Financial Statements.

Find out more information at: <https://saiba.org.za/> and <https://www.draftworx.com/>



## 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 organizing specialized courses,. The objective of the initiative is increasing 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 decision on reliable numbers and preserve any funds or money from being wasted. Also, reliable numbers in the financial statements will give the tax authority better knowledge about taxes at macro level and micro levels.

Find out more information at: [www.socpa.org.sa](http://www.socpa.org.sa)



## Securities and Exchange Commission Philippines

Capacity Building Exercises And Partnerships On Sustainability Reporting

**Country of origin: Philippines**

In 2019, the SEC Philippines mandated publicly-listed companies to submit annually a sustainability report (SEC Memorandum Circular No. 4, Series of 2019). In this regard, the SEC built strategic partnerships with several organizations to conduct a series of dialogues, training and capacity building exercises and fora to assist PLCs in the preparation of their sustainability reports. These exercises were tailored to address both sector-specific concerns and the public in general. These activities and partnerships paved the way for the private and public sectors to have an open dialogue on sustainability reporting and sustainable business practices.

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



## State Educational-Scientific Establishment “The Academy of Financial Management” (SESE “The Academy of Financial Management”)

Guidelines on Preparing a Management Report

**Country of origin: Ukraine**

The Guidelines on preparing a management report (Guidelines) is designed in accordance with the requirements of national legislation taking into account recommendations of recognized international initiatives on the issue of nonfinancial reporting. Disclosure of these indicators will allow companies to provide stakeholders with the opportunity to make conclusions about the activities of enterprises under uncertainty, in Ukraine.

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



## Superintendency of Corporations

Curso Virtual de Sociedades BIC

**Country of origin: Colombia**

For the purpose of promoting the BIC status, the members of this team have created an e-course that is accessible free of charge and available to all stakeholders of the BIC ecosystem. It seeks to provide concrete and specific information on the duties and benefits of the BIC condition, as well as Colombian companies in general. This course has a theoretical and practical content, so whoever takes it will have the opportunity to consult the multimedia material offered by the Group and will be able to put the knowledge acquired into practice by submitting an online evaluation questionnaire.

Find out more information at: <https://www.supersociedades.gov.co/SitePages/Inicio.aspx>



## Tencent Holding Limited

Beijing ESG Investment (Fund) Ecological Initiative

### Country of origin: China

The initiative focuses on building an ecosystem of positive interactions among companies, products, and investors. By creating an organization composed of financial institutions, think tanks, and third-party institutions, the initiative will advocate the promotion and practice of the ESG investing philosophy; drive ESG information disclosure; establish a responsible investment image, and support the promotion of ESG investment in their respective industries. Ultimately, this will accelerate the formation of China's ESG system and help China's green financial system to develop soundly and rapidly.

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

## The Accountability State Authority (ASA)

Towards a Good Education

### Country of origin: The Arab Republic of Egypt

The development of an annual training plan to improve continuously the qualifications of the ASA's personnel as well as train and educate them according to the latest sustainability and SDGs' reporting updates. The initiative contributes by raising the efficiency and awareness of the ASA's members and providing them with specialized training courses in the field of auditing sustainability and SDGs' reporting regarding the implementation of the SDGs pertaining to the SDG-4 about (quality education) to ensure the improvement and upgrading the quality of the ASA's reports in this regard.

Find out more information at: <https://asa.gov.eg/>



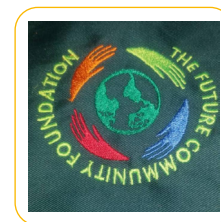
## The Future Community Foundation

The Future Community Foundation

**Country of origin: Zambia**

FCF is a Center for Research and Innovation supporting SMEs to develop inclusive and viable business models that link multiple supply value chains. FCF connects SMEs for youth and women with cooperation partners of larger capacities of the project value chain. It helps to merge SMEs suitable to reach fewer larger interventions instead of a large number of small interventions. The Future Community Foundation has an ongoing Business Acceleration Programme, FCF is working with SMEs and Large Companies to ensure that they are economically viable, socially inclusive and environmentally friendly. Companies have developed financial policies, strategies, plans and systems at national and subnational levels to achieve sustainable management of extractives and employment/livelihood intensive productive sectors for reduction of poverty and inequalities. Productive companies expand income earning opportunities that are decent and sustainable, especially for youths and women in the poorest areas.

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



## UNDP, GRI y DNP

SDG-Corporate Tracker

**Country of origin: Colombia**

The SDG-CT Colombia is a multi-stakeholder initiative that tries to measure the contribution of the private sector to the fulfilment of the SDGs based on GRI Standards through an online platform. The data gathered serves as an input for the analysis and discussions of public policy, and for the decision-making and implementation of actions at the national and regional levels to help companies to improve their contributions to SDGs and to impulse the dissemination of good reporting practices.

Find out more information at: <https://www.ods.gov.col/>



# INTERNATIONAL CATEGORY

## Accountancy Eurasia | ERGAA; Association EICPA; ECCAA (Eurasian Council of Certified Accountants and Auditors)

Code of Ethics on Sustainable Development "ECO behaviour code (EBC)"

The Code of Ethics on Sustainable Development "ECO behaviour code (EBC)" initiative (a component of the Eco-Environment Icpa in The Field Of Sustainable Development initiative) aims to enhance the contribution to achieving the Sustainable Development Goals through the relationship of "Desired Human Professional Behaviour - Improved Business Reporting - Improved National Overview". The initiative consists of 4 sub-components of sustainable development ethics: Principles of economic ethics; Principles of environmental ethics; Principles of social ethics; Principles of institutional ethics. It promotes efforts to consolidate and harmonise existing reporting systems and facilitate consensus building among key national, regional and/or international reporting stakeholders through the formation and implementation of an "ECO behaviour code (EBC)" of accountants, auditors, managers.

Find out more information at: [www.accountanceurasia.org](http://www.accountanceurasia.org)



## Accounting for Sustainability

A4S Academy

The Academy is a learning and implementation programme, which empowers and equips finance leaders to embed sustainability into organizations. A4S as an entity supports consolidation and harmonization among existing reporting frameworks, and through the Academy organizes training on reporting. This training includes specific seminars to provide information and guidance to finance professionals from large organizations on the subject.

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



## ADEC Innovations

### CleanChain Enterprise

CleanChain helps to gather data from diverse and disparate sources, streamlines the ESG information management and reporting process, and empowers to demonstrate transparency to stakeholders in one secure location. ADEC Innovations believes that data is the central strength of all reporting together with finding the right data, understanding the data and creating value out of it. ADEC Innovations relaunched CleanChain Platform to CleanChain Enterprise to enable integration of various data sources, understand data and capacity gaps that makes it difficult for organizations to produce central ESG/Sustainability report.

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



## African Federation of Accountants and the World Bank

### Africa Integrated Reporting Council (AIRC)

AIRC is a partnership by PAFA and World Bank that comprise the membership of officials from 8 countries: Botswana, Kenya, Mauritius, Morocco, Namibia, Nigeria, South Africa and Zimbabwe. The objective of AIRC is to promote, support, and influence the adoption of integrated thinking, sustainability reporting, and integrated reporting in Africa. AIRC aims to accelerate the adoption of this important reform in Africa. This is driven by the increasing need for companies to integrate sustainability in their business model to create long-term value for the benefit of all stakeholders, and to prepare a report that comprises both financial and sustainability information reflecting how the company creates value – an integrated report.

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



## Afrique RSE and CSR Network Africa

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

In Francophone Africa, the deployment of CSR and the publication of sustainability reports is a real challenge. In order to move the lines, we have launched several initiatives: CSR Barometers, webinars, creation of the CSR ODD Africa network, organisation of conferences and publication of analyses (more than 100 articles already published). As part of our services, we train executives and managers on CSR and the SDGs, carry out diagnoses, draft sustainability reports, and assist governments and institutions in developing CSR policies and the requirement to publish sustainability reports. The activities support the improvement and harmonisation of CSR reporting in the 17 member countries of OHADA. Through the CSR Barometer, we provide countries with a tool to analyse the quality of CSR reporting at country or sector level.

Find out more information at: [www.ia-rse.com](http://www.ia-rse.com)



## Ariela Caglio, 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 information at:

[https://accounting.unibocconi.eu/people/ariela-caglio#field\\_person\\_teachings](https://accounting.unibocconi.eu/people/ariela-caglio#field_person_teachings)



## Cámara Colombiana de la Construcción

Construimos a la par

The phenomenon of unemployment affects women more severely. In the construction sector there is a significant gap in female employment, since 93% is made up of men, with only 6% female participation in the construction sector in Colombia. The program is a commitment of the union to contribute to closing gender gaps in the construction sector and its value chain, whose main objective is to generate more and better conditions for women in the construction sector in the country. Throughout the program, reports will show a national increase in the engagement of women in the sector as an advance for equity. With the program, the reports will have a positive impact on productivity and management with social responsibility.

Find out more information at: [www.camacol.co](http://www.camacol.co)



## EFRAG

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

The initiative's mandate is to identify good practices in the reporting of risks and opportunities arising from sustainability-related matters and how these are linked to the business model. A review that took place on how technology, including artificial intelligence, blockchain, structured data, and satellite imagery is used in the creation and consumption of sustainability reporting information, demonstrated that reporting on impacts, including SDGs and dependencies is one of the key analytical dimension for assessing good reporting practices.

Find out more information at:

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



## FAO

Guidance on core indicators for agrifood systems – Measuring the private sector's contribution to the Sustainable Development Goals

This initiative is a sector-specific complement to UNCTAD CGI targeting private sector entities involved in agrifood systems. It provides practical information on how to measure their impact in a consistent manner and in alignment with national SDG monitoring needs. It aims to address gaps of current reporting standards with regards to capturing the main impact of agrifood entities on the SDGs, and the lack of coherence in existing sustainability reporting standards and data.

Find out more information at: [www.fao.org](http://www.fao.org)



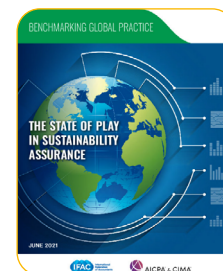
## International Federation of Accountants

### The State of Play in Sustainability Assurance

The State of Play in Sustainability Assurance. This study analyses the extent to which companies are reporting and obtaining assurance over their sustainability disclosures, which assurance standards are being used, and which companies are providing the assurance service. The data shows a situation that is still evolving, with significant differences across different jurisdictions. Around half of companies reviewed are publishing sustainability information that is subject to any assurance.

Find out more information at:

<https://www.ifac.org/knowledge-gateway/contributing-global-economy/discussion/state-play-sustainability-assurance>



## 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 enhance best practices in the area of sustainable finance for Islamic financial institutions at the same time.

Find out more information at: [www.isdb.org](http://www.isdb.org)



## ISO

### ISO 37000:2021 Governance of organizations - Guidance

ISO 37000 is a ground-breaking international standard that establishes the first global benchmark for good organizational governance. ISO 37000 details 11 fundamental principles and associated practice that are relevant to any country and any type of organization. ISO 37000 was published in September 2021 and represents nearly four years of collaborative work and a further year of preparatory work. 78 countries and 25 organizations in liaison were involved, and over 1700 comments were received.

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

<https://www.ifac.org/knowledge-gateway/contributing-global-economy/discussion/state-play-sustainability-assurance>



## Support the Goals Ltd

### Support the Goals

Support the Goals is an initiative to research, rate, and recognize businesses that are publicly supporting the UN Sustainable Development Goals. It is the world's largest database of business support for the SDGs that carries out research on large publicly listed businesses and their supply chains, providing free education and resources on the SDGs for suppliers. The simple rating system provides a roadmap for businesses to improve reporting. The process is easy to follow for small businesses and large multinationals alike. The initiative gives recognition to businesses by sharing their performance in an online SDG tracker at [businesses.supportthegoals.org](https://supportthegoals.org).

Find out more information at: <https://supportthegoals.org>



## Transition Pathway Initiative (TPI)

The Transition Pathway Initiative (TPI) is a global, asset-owner led initiative which assesses companies' preparedness for the transition to a low carbon economy. It provides a free-to-use tool using the best-available data and publicly available company information to simplify the assessment of companies' emissions reduction targets across the highest-emitting sectors, comparing against Paris Agreement goals. The tool provides investors an invaluable means to assess their portfolios and drive constructive engagement on climate. TPI is supported by over 128 investors representing upwards of \$50tn assets under management, with its data underpinning the CA100+ net zero company benchmark.

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



## UN Economic Commission for Africa

### Integrated Planning and Reporting Tool

ISO 37000 is a ground-breaking international standard that establishes the first global benchmark for good organizational governance. ISO 37000 details 11 fundamental principles and associated practice that are relevant to any country and any type of organization. ISO 37000 was published in September 2021 and represents nearly four years of collaborative work and a further year of preparatory work. 78 countries and 25 organizations in liaison were involved, and over 1700 comments were received.

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



## UNDP IICPSD

### SDG Indicator 12.6.1 Reporting Research and Collaboration

UNDP IICPSD's SDG AI Lab intends to support data collection on the SDG Indicator 12.6.1 through the research on the SDG Indicator Reporting practices using frontier technologies such as Natural Language Processing, Machine Learning and Data Visualization. This initiative would allow to monitor and analyze sustainability reporting around the world as well as establish the database of companies and their sustainability reporting practices. Also, it is expected that the initiative will promote sustainability reporting among private sector and advocate for improved reporting practices.

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



## United Nations Global Compact

### New Communication on Progress

The Communication on Progress (CoP) is the UN Global Compact's annual disclosure requirement for participating companies around their commitment to the Ten Principles. The new CoP enables participants to measure and demonstrate progress to stakeholders in a consistent and harmonized way, learn and continuously improve performance, build credibility and brand value as well as compare progress against peers with access to one of the largest sources of free, public corporate sustainability data.

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



## World Bank Group & IFC

### Improving Sustainability Reporting in Emerging Markets

The Toolkit was a winner of the World Bank Group President's Award for Excellence (2019) released in 2018 at an LSE event. Since then, it has provided companies, investors, stock exchanges, and regulators with an innovative and flexible model for disclosing material sustainability and climate information, together with financial data. Of note is that the Toolkit shows users how they can develop integrated financial and sustainability disclosure leveraging the best of all current reporting frameworks as well as the SDGs. Lastly, the Toolkit Program is currently developing an online platform, in which companies can disclose their sustainability reports and a place where investors and stakeholders can access sustainability reports.

Find out more information at: [www.worldbank.org](http://www.worldbank.org)



## World Economic Forum

### Stakeholder Capitalism Metrics Initiative

The Stakeholder Capitalism Metrics Initiative was established at the request of the World Economic Forum's International Business Council in collaboration with Deloitte, EY, KPMG and PwC. It seeks to improve the ways in which companies measure and demonstrate their performance against environmental, social and governance indicators and track their positive contributions towards achieving the UN Sustainable Development Goals on a consistent basis. The Initiative's twin objectives are to accelerate convergence among the leading private ESG standard-setters and to bring greater comparability and consistency to the reporting of ESG metrics and disclosures.

Find out more information at: <https://www.weforum.org/stakeholdercapitalism>



## Worldwide Fund for Nature

### Greening financial regulation - Susreg progress tracker

Climate and nature crisis is increasing at a fast pace. Financial flows are the biggest lever for shaping a healthy economy. WWF aims to redirect the flow of finance toward activities that generate sustainable economic, social and environmental benefits. WWF's GFRI engages with central banks and financial regulators-supervisors on the urgent need to integrate climate and nature risks at the heart of financial system through financial regulations and supervision, as well as monetary policies.

Find out more information at:

[https://wwf.panda.org/discover/our\\_focus/finance/greening\\_financial\\_regulation](https://wwf.panda.org/discover/our_focus/finance/greening_financial_regulation)





# ISAR HONOURS PAST EDITIONS

## WORLD INVESTMENT FORUM 2022: 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](http://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](http://www.fbn-i.org)*

### National Initiatives:

#### **FSR - Danish Auditors**

*Partnering for improved sustainability reporting practice*

*More information at: [www.fsr.dk](http://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/>*



## WORLD INVESTMENT FORUM 2022



The 2021 ISAR Honours Review Committee



 <p><b>Mario Abela</b> Director, Redefining Value, World Business Council for Sustainable Development (WBCSD)</p>	 <p><b>Mardi McBrien</b> Managing Director, Climate Disclosure Standards Board (CDSB)</p>
 <p><b>Arman Bekturova</b> Director, Ministry of Finance of Kazakhstan Chair ISAR 36</p>	 <p><b>Edward Olowo-Okere</b> Director for Financial Accountability and Reporting, The World Bank</p>
 <p><b>Wilmar Franco Franco</b> President of the Technical Council of Public Accounting, Technical Standardization Authority in Colombia</p>	 <p><b>Victoria Hurth</b> Convener TC 309 of the International Organization for Standardization (ISO)</p>

## 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](http://www.globalai.co)

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

*The A4S Essential Guide Series*

[www.accountingforsustainability.org](http://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](http://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](http://www.cse.lk)

#### **London Stock Exchange Group, United Kingdom**

*LSEG ESG Reporting Guidance*

[www.lseg.com](http://www.lseg.com)

#### **Japan Exchange Group, Inc., Japan**

*Practical Handbook for ESG Disclosure*

[www.jpx.co.jp/english](http://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 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](http://www.fsr.dk)

#### **German Council for Sustainable Development, Germany**

*German Sustainability Code (Deutscher Nachhaltigkeitskodex)*

<https://www.nachhaltigkeitsrat.de>

## ISAR 35TH SESSION: 2018 HONOUREES

**World Business Council for Sustainable Development (WBCSD), Switzerland**

<https://www.wbcsd.org>

**FSR – Danish Auditors, Denmark**

[www.fsr.dk](http://www.fsr.dk)

**Aviva, UK & World Benchmarking Alliance, Netherlands**

[www.worldbenchmarkingalliance.org/](http://www.worldbenchmarkingalliance.org/) [www.aviva.com](http://www.aviva.com)

**B3 Accounting, Brazil**

[www.b3accounting.com/](http://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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*We are very delighted at ICPAR to receive this award together with our sister organization ICPAK. Since we have a mandate of operating within the public interest, we share the same values as ISAR of raising awareness of sustainability and SDG reporting. We hope this award will give us the much-needed boost to take this message at the national level and encourage many more enterprises to raise their bar for better reporting and providing relevant information to create value.*

—Amin Miramago, CEO – Institute of Certified Public Accountants of Rwanda (ICPAR), ISAR Honour Recipient 2021 in the National 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



*It is a great privilege for us to receive the ISAR Honour Award. Our partnership, which focuses on sustainability reporting in the SME segment, shows how together we can inspire more companies to report on sustainability and we are dismantling the myth that reporting on sustainability and the Global Goals are oriented only to large companies.*

—Sara Krüger Falk, Executive Director, Global Compact Network Denmark and Birgitte Mogensen, Chairman of the Committee for Sustainability and Social Responsibility in FSR - Danish auditors.  
ISAR Honour Recipient 2021 in the National Category

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*As a global network of trailblazing companies, we are very glad to be recognized by ISAR Honours 2021 by providing an impact measurement valuation scheme tested in day-to-day business activities, we hope the VBA can contribute to enhancing corporate disclosure, decision-making, and better alignment of private and public sectors in fulfilling the SDGs.*

—Jun Suk LEE, COO, Value Balancing Alliance

ISAR Honour Recipient 2021 in the International Category



*On behalf of FBN and the entire family business community, I would like to thank ISAR for awarding Family Business for Sustainable Development this special recognition. This honour provides every family business great encouragement to become more transparent and put sustainability at the centre of our business strategies. We will continue to work hard to accelerate our sustainability journeys to be worthy of this special recognition.*

—Alfonso Libano Daurella, Co-Chair, Family Business for Sustainable Development

ISAR Honour Recipient 2021 in the International Category



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