



NOTIFICATION

Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, **forty-second session**

12–14 November 2025
Room XVI, Palais des Nations, Geneva

DIAE/ISAR/MISC/2025/2
(25/115gd)

The forty-second session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting is scheduled to be held from 12 to 14 November 2025. The session will open at 10 a.m. on Wednesday, 12 November 2025, in room XVI, Building A, of the Palais des Nations, Geneva. As part of the global efforts geared towards the attainment of the Sustainable Development Goals adopted in 2015, the Intergovernmental Working Group of Experts has played a pivotal role towards the harmonization of sustainability reporting frameworks and standards. Reliable and globally comparable accounting and reporting on the financial and sustainability performance of private and public sector entities are a prerequisite for informed investment decision-making and resource allocation.

Participation and registration

Online registration, to attend the [forty-second session](#) of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, is mandatory for all those wishing to attend the meeting and is required in order to be included in the list of participants. Participants wishing to attend the [pre-session capacity-building event](#) that will take place on 11 November 2025 are required to register separately.

Member States are requested to submit the names of their representatives, alternate representatives and advisers who will participate in the Conference by 31 October 2025 or earlier. United Nations bodies and programmes, specialized agencies and other intergovernmental bodies that wish to participate in the Conference as observers are requested to inform the secretariat of the names of their representatives by the same date. All communications concerning registration should be sent to the Intergovernmental Outreach and Support Service, Palais des Nations, CH-1211 Geneva 10; email: meetings@unctad.org or isar@unctad.org.

Background documents and contributed papers

To facilitate the deliberations of the Intergovernmental Working Group of Experts, the UNCTAD secretariat is preparing background papers on the main agenda items. The annotated provisional agenda and other documentation will be circulated in due course. In accordance with the provisional agenda that delegates agreed on at the forty-first session of the Intergovernmental Working Group of Experts, the substantive agenda items for the forty-second session are as follows:



1. Review of developments in harmonization of sustainability reporting requirements and their practical implementation
2. Integrating biodiversity and human capital considerations in sustainability reporting.

Additional topics will be considered under other business. The forty-second session will be preceded by a full day session on building competencies and capacities for auditing and assurance of sustainability reporting in the public sector. This pre-session event will take place on Tuesday 11 November 2025 in room XVI.

Logistics

The Conference will be held with physical participation in room XVI of the Palais des Nations. Participants will receive a digital badge consisting of their photo, a QR code, and the name and date of the meeting. The badge will be sent via email once accreditation has been confirmed by the meeting organizer. Participants should download the badge to a mobile phone or other mobile device; alternatively, they may print it for use. All participants are requested to carry a valid passport or national identity card. The United Nations Security Service, Pregny Gate entrance is located at 14 Avenue de la Paix, 1202 Geneva. The Security Service operates from 8 a.m. to 5 p.m. Due to security procedures, participants are strongly advised to arrive before 9 a.m. to allow sufficient time for entry. Please note taxis are not permitted to enter the grounds of the Palais des Nations. Visitors should be dropped off at the designated entrance gates. Furthermore, luggage may not be brought into the buildings unless special clearance is obtained from the Security Service.

Contact details

For enquiries on substantive issues, please contact Alexandre Dabbou, Head, Enterprise Branch, UNCTAD; email: isar@unctad.org.



Rebeca Grynspar
Secretary-General of UN Trade and Development

16 June 2025