



NOTIFICATION

Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting **Forty-third session**

30 September–2 October 2026
Council Chamber, Palais des Nations, Geneva

DIAE/ISAR/MISC/2026/2
(26/61gd)

The forty-third session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting is scheduled to be held from 30 September to 2 October 2026. The session will open at 10 a.m. on Wednesday, 30 September 2026, in the Council Chamber, Building C, of the Palais des Nations, Geneva. High-quality and comparable reporting by the public and private sectors plays an important role in delivering on the 2030 Agenda for Sustainable Development. The Intergovernmental Working Group of Experts has played a pivotal role towards the harmonization of sustainability reporting frameworks and standards. The Intergovernmental Working Group of Experts also exerted extensive efforts towards meeting the accounting and financial reporting needs of microenterprises and small and medium-sized enterprises, which are widely recognized for the important contributions they make to sustainable development.

Participation and registration

Online registration, at <https://indico.un.org/event/1020431/> is mandatory for all those wishing to attend the session, and is required for inclusion in the list of participants. Participants wishing to attend the pre-session capacity-building event that will take place on 29 September 2026 are required to register separately at <https://indico.un.org/event/1020433/>.

Member States are requested to submit the names of their representatives, alternate representatives and advisers who will participate in the Conference by 15 September 2026 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 UNCTAD Intergovernmental Outreach and Support Service, Palais des Nations, CH-1211 Geneva 10; email: isar@unctad.org or meetings@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-second session of the Intergovernmental Working Group of Experts, the substantive agenda items for the forty-third session are as follows:

1. Accounting and financial reporting needs of microenterprises and small and medium-sized enterprises;
2. Connectivity between financial and sustainability reporting.

Additional topics, including human capital and biodiversity considerations in sustainability reporting will be considered under other business. The forty-third session will be preceded by a full day session on building regulatory, institutional and human capacities for implementation of globally recognized sustainability reporting requirements. This pre-session event will take place on Tuesday, 29 September, in the Council Chamber.

Logistics

The Conference will be held with physical participation in the Council Chamber, Building C, 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 the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) secretariat: isar@unctad.org.



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