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**Intergovernmental Working Group of Experts on  
International  
Standards of Accounting and Reporting  
(ISAR)**

**33rd SESSION**

4 - 6 October 2016

Room XVIII, Palais des Nations, Geneva

Wednesday, 5 October 2016

Morning Session

**Agenda item 4. Enhancing the role of reporting in attaining  
the Sustainable Development Goals: Integration of  
environmental, social and governance information into  
company reporting**

Presented by

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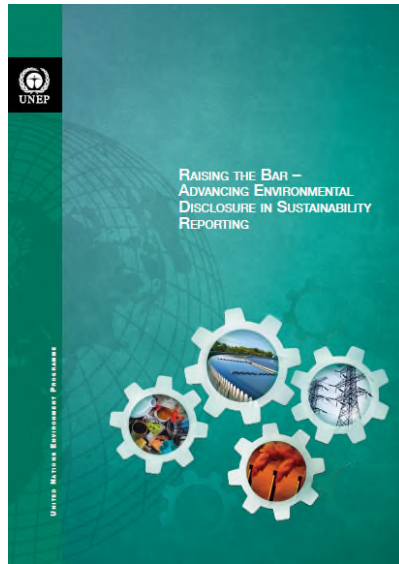
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**Enhancing the role of reporting in  
attaining the SDGs:  
Integration of the environmental, social and  
governance information into companies'  
reporting**

***Introductory remarks***

*Elisa Tonda, Head  
Responsible Industry and Value Chain Unit*





# Context of the research



- Reporting on **GHG emissions and energy** is the most standardized. The most advanced companies link GHG emissions reporting to scientific context.
- There are various tools available for reporting on **Water** but little consistency in methodologies used.
- Reporting on **Materials/Waste** is least advanced.
- Very relevant areas, but with limited coverage in sustainability reports: **Chemicals management** and **Biodiversity**
- These areas are interconnected!

# Initial findings on environmental dimension



## Water

- Water consumption per net value added
- Reference to water efficiency indicator (6.4 – industry contribution)



## Waste

- Waste generated per net value added
- Current reference to reduction to waste generation (12.5), to be up-scaled to resource efficiency perspective (9.4)



## Energy

- Energy consumption per net value added
- Reference to energy efficiency indicator (7.3)



## Greenhouse gas emissions

- GHG emissions per net value added (scope 1 and 2)
- Reference to carbon productivity indicator (9.4)



## Chemicals management

- Indicator reflecting chemicals, including pesticides and ODS
- Reference to SAICM and hazardous waste management (12.4)

# Looking towards the Future



## Indicator 12.6.1

### *Number of companies publishing sustainability reports*



#### **First stage of the process:**

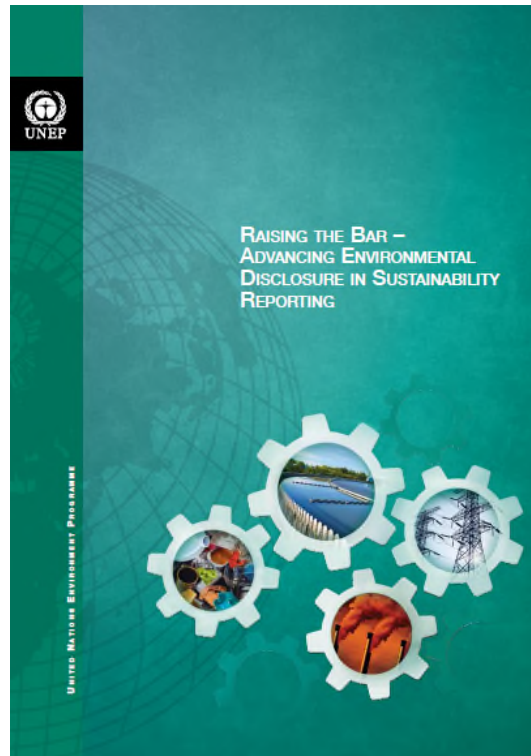
Indicator 12.6.1 is part of Tier III indicators. It requires identification of metadata to enable measuring the indicator. Metadata to be defined by end December 2016. The indicator should possibly be measured immediately.



#### **Second stage of the process:**

Formulation of an improved indicator for SDG target 12.6 and developing the corresponding metadata. Partners and work plan to be defined by end 2016, to initiate a process in 2017

# The Raising the Bar report



Download at:

<http://www.unep.org/resourceefficiency/Business/SustainableandResponsibleBusiness/CorporateSustainabilityReporting/MERITAS/tabid/794770/Default.aspx>

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