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

33rd SESSION

4 - 6 October 2016

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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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33rd Session of ISAR

***Enhancing the role of reporting
in attaining the Sustainable Development Goals:
Integration of Environmental, Social and
Governance Information into Company Reporting***

*Vânia da Costa Borgerth
Geneve - October 5th, 2016*



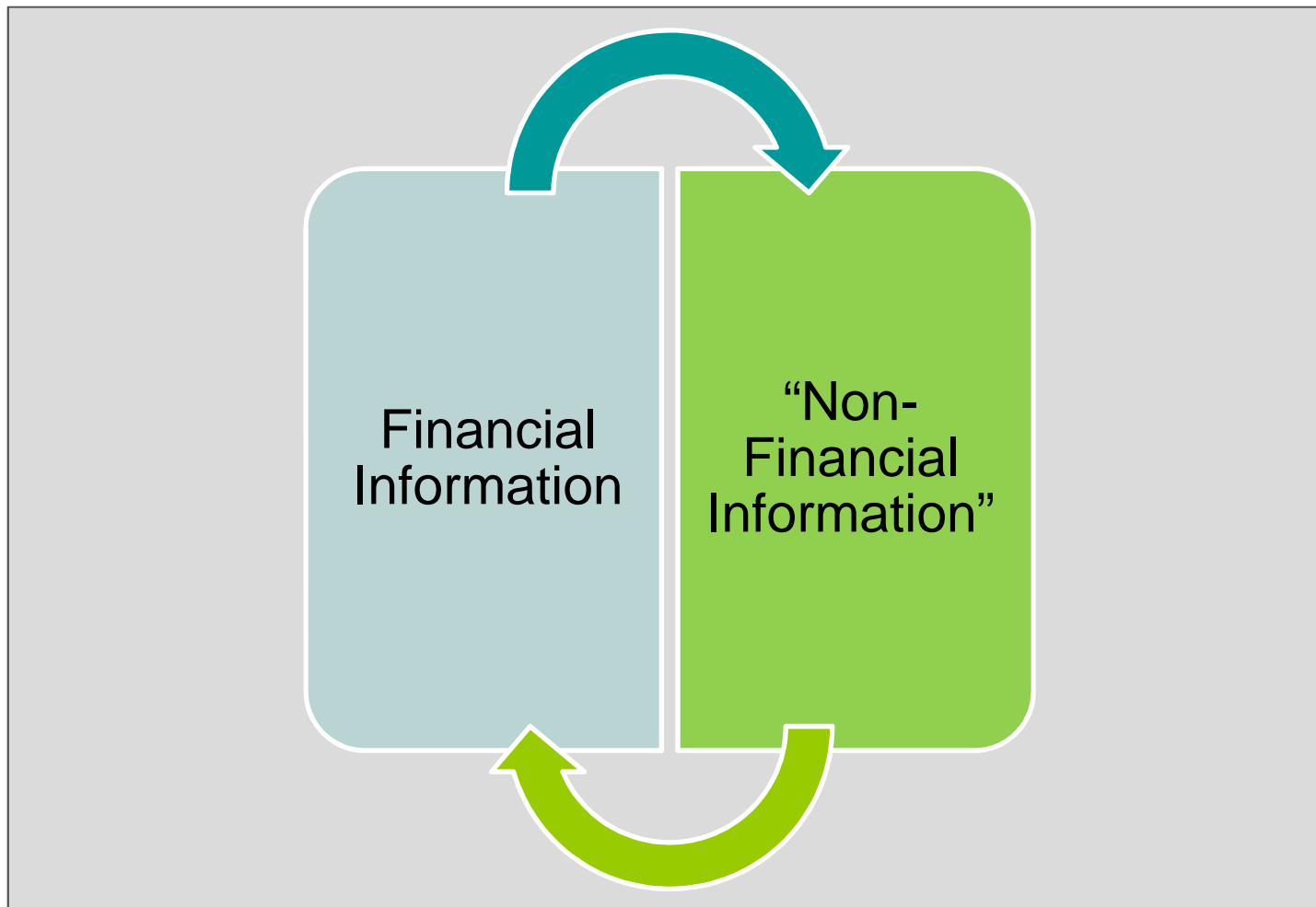
THE GLOBAL GOALS For Sustainable Development



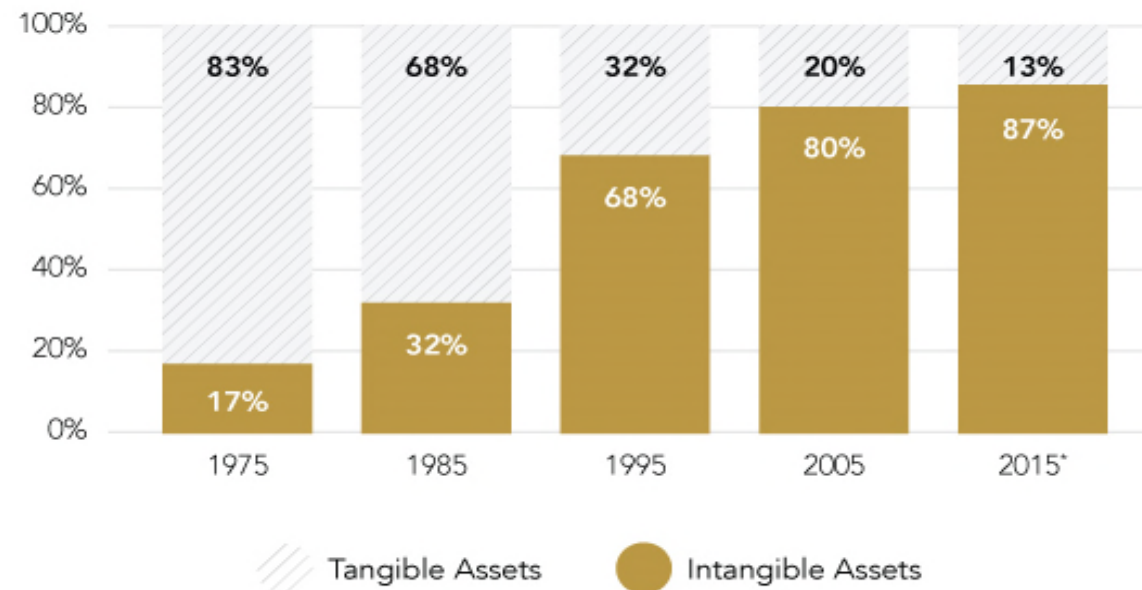
- Basic, but Vital
- Not a menu, but an Integrated Vision
- Comprehensive Responsibility: Governments, Corporations and Civil Society
- We don't have much time
- Corporate Reporting Can play an Important Role in Monitoring SDGs Progress

Corporate reporting can play a key role in attaining the sustainable development goals (SDGs) as high quality and internationally comparable reporting contributes to financial stability, promotes good governance, as well as socially and environmentally responsible practices – which are key to sustainable development. Being a principal source of information on companies' performance, it can also serve as an important part of the SDGs monitoring and review mechanism.

How can ISAR members contribute?



COMPONENTS *of* S&P 500 MARKET VALUE



SOURCE: OCEAN TOMO, LLC

The percentage of market value represented by physical and financial assets versus intangible factors, some of which are explained within financial statements, but many of which are not.



INTEGRATED THINKING

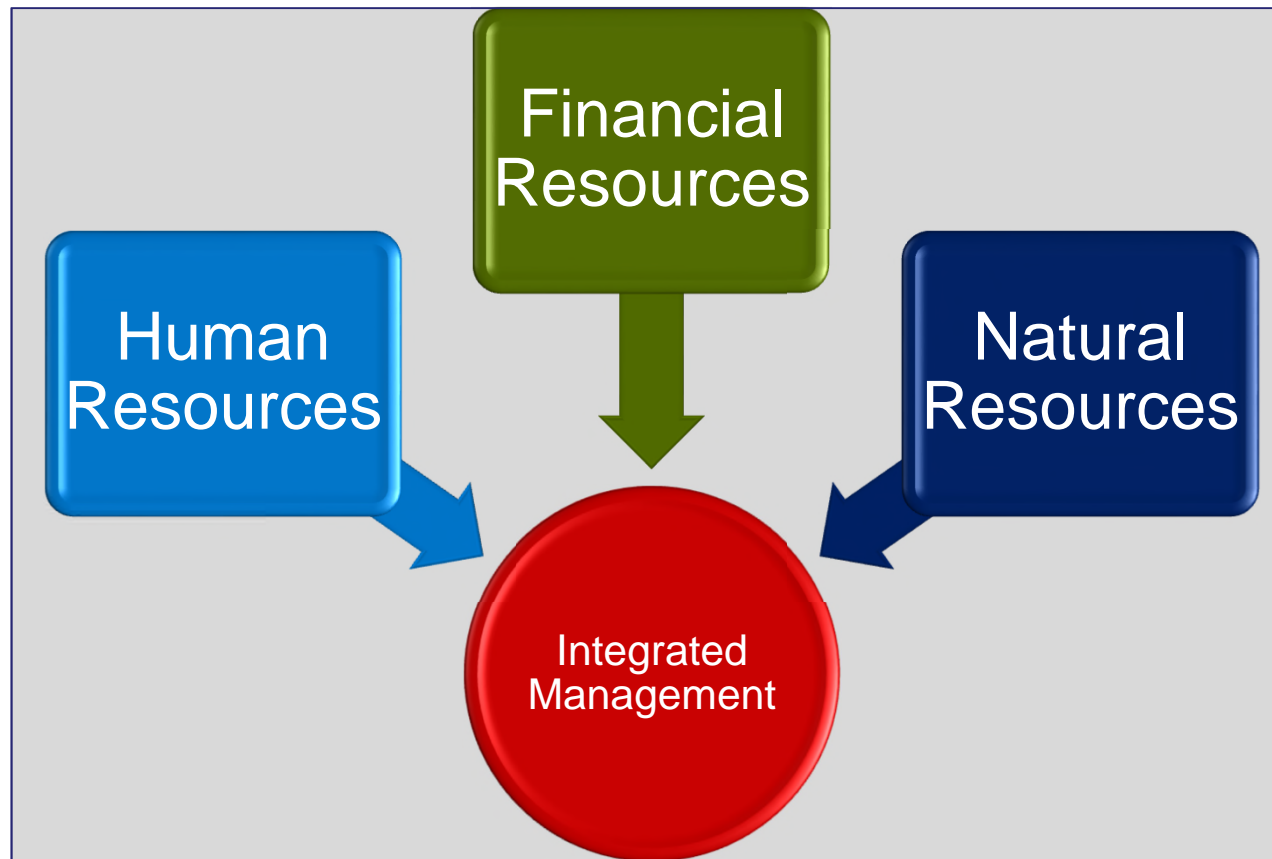
What is a Sustainability Report?



A company is SUSTAINABLE when it shows its ability of generating profits without destroying the planet or the dignity of its employees on a going concern basis

15. It is generally accepted that sustainability reporting should cover economic, environmental, social and governance performance and its impact on society.

*16. Despite an ongoing discussion about the specific details of sustainability reporting, there is a common understanding that this type of reporting refers to the procedure of quantifying and disclosing sustainability information in the annual report or in a separate document. **UNEP10 states that sustainability information can be understood to be any information related to how companies use and affect financial, natural and human resources and how their corporate governance is conducted. Sustainability reporting needs to provide decision-making value to investors, clients, employees and other key stakeholders affected by a company's actions.** Finally, it allows companies to show their performance together with their long-term economic value, as well as to take corporate responsibility for their activities' impact and show their contribution towards sustainable development"*



Sustainable Business



We need the reports to be concise, comparable, comprehensive and reliable.

We need Integrated Reporting

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