
**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

Afternoon 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**

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**Performed the analysis of the
100 largest listed corporates'
ESG reporting habits, which is
the base for the Issue Note**

ESG Insight

Results

The analysis showed that of the 100 largest listed corporates in the world:

- 99 out of 100 perform some sort of ESG reporting => it is mainstream!!!
- 85 produce stand-alone ESG reports – whereof 9 also produce some form of integrated report
- The avg. length of the report is 102+ pages with 0,48 indicators per page. Though - there is large differences geographically and sector-wise
- 5 use financial data boundaries – the rest use operational or home-made boundaries. 42 do not define their data boundaries
- 40 inform of their data definitions – 12 do it partly – 48 do not define their data. 80% of those who do not define their data boundaries, do not either define their data
- 57 are reviewed – though all only on limited level (a few get reasonable level on GHG)

Are Universal Indicators Possible?

The simple answer is : YES

- Of course there are differences between geography and sectors – but in reality it can be proven that a range of indicators are used universally more frequently than not, regardless of geography and sector; e.g. CO₂, Water, Waste, No of employees, Women in management, etc.

But will universal indicators prohibit the corporates from doing materiality assessments and thus report on their specific risks? No

- The Universal Indicators are suggestions for minimum indicators that could ensure comparability across corporates and thus make the ESG data useful

Useful comparable ESG data can enhance valid measurements of the SDGs

A simple example of how investors can use comparable, reliable ESG data – based on real data

Utility companies, 2012, USD (CDP's Global 500)

