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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

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**

Presented by

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Gather

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# REPORTING ON THE GOALS

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**GATHER**

# SOME ASSUMPTIONS...

ECONOMIC  
GROWTH

DEPENDS ON...

LONG-TERM  
SUSTAINABLE  
BUSINESSES

WHICH IS A FUNCTION OF...

POSITIVE  
OUTCOMES >  
NEGATIVE  
OUTCOMES

AND GLOBALLY  
AGREED TO EQUAL...

NET +IMPACT  
ON SDGs

# WHERE DO THE SDGs FIT INTO EXISTING REPORTING FRAMEWORKS?

