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

34th SESSION

1 - 3 November 2017

Room XVII, Palais des Nations, Geneva

Thursday, 2 November 2017

Morning Session

**Agenda Item 3. Enhancing comparability of sustainability
reporting: Selection of core indicators for company reporting
on the contribution towards the attainment of the Sustainable
Development Goals**

Presented by

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Reporting on SDGs: A corporate perspective

ISAR 34

2 November

2017



Sustainable Development Goals

Reporting Matters Sustainable Development Goals

79%

acknowledge the
SDGs in some way

45%

align their strategy
to goal-level SDG
criteria

6%

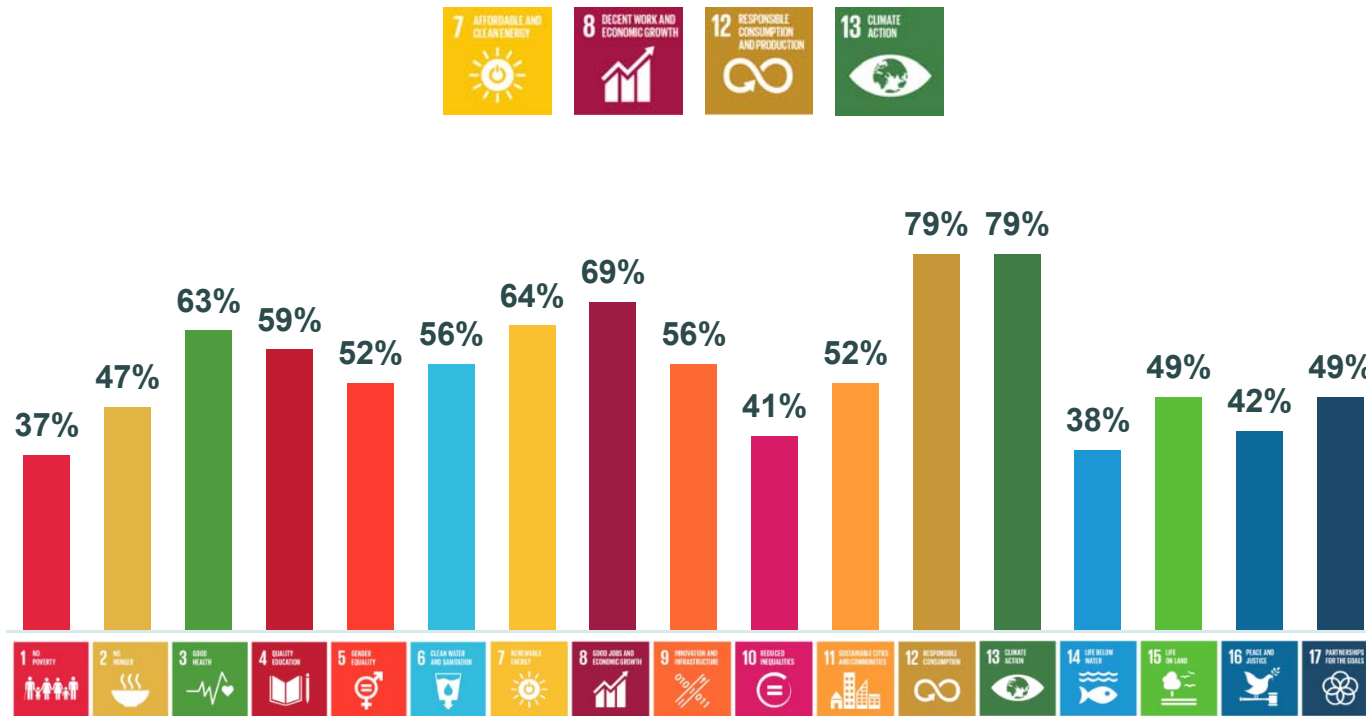
align their strategy
to target-level
criteria and/or
measure their
contribution

We included a
pilot SDG
indicator for
the first time
this year

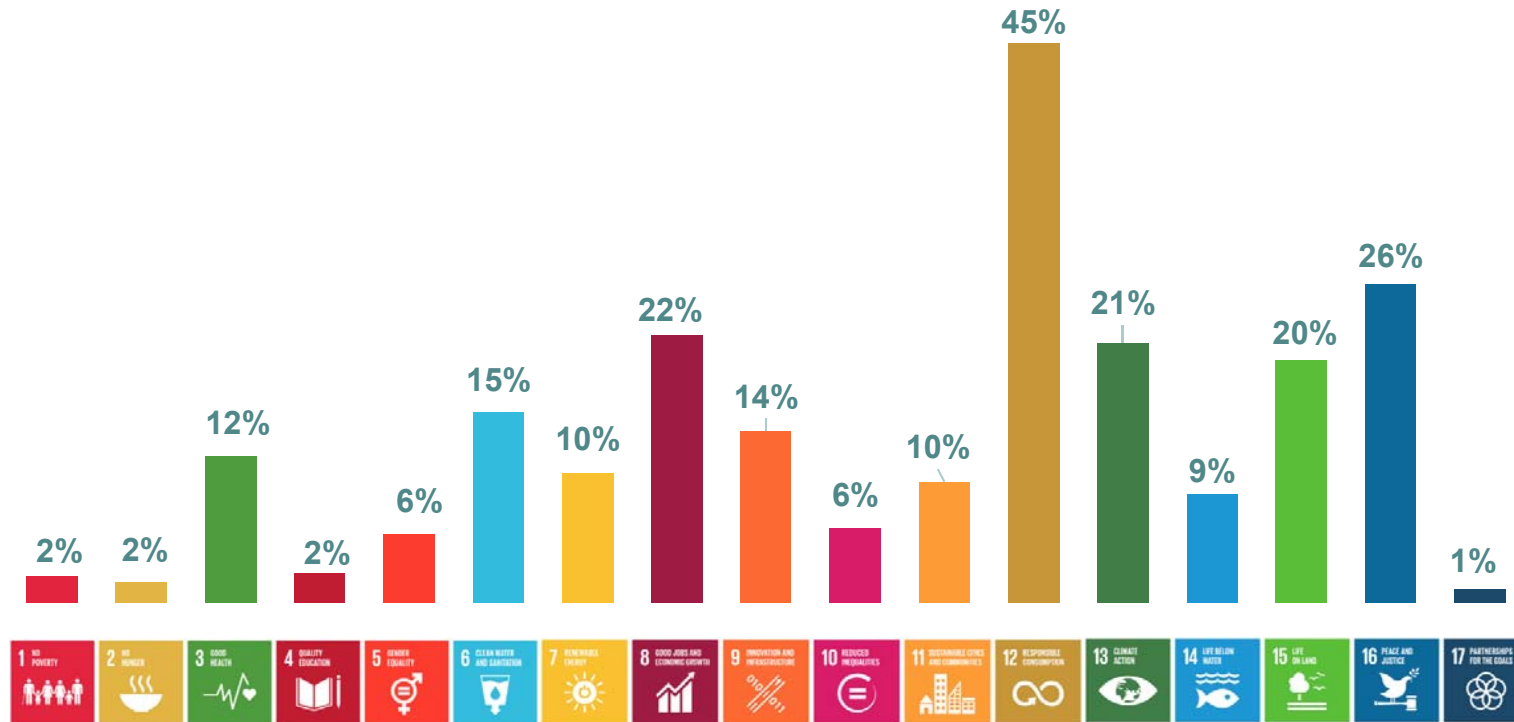


Reporting Matters Sustainable Development Goals

Percent of reports that acknowledge each of the 17 SDGs



The Reporting Exchange Sustainable Development Goals



**Carillion Case
Study
Mario Abela –
UNCTAD
Resource
Person**

Carillion plc

Aim was to understand the feasibility of UNCTAD's proposed baseline indicators

Carillion is a mid-sized UK based company operating mainly in the UK, North America and Middle East.

Principal Activities: construction and facilities management

Long tradition of embedding sustainability within it business model and strategy

A recognised leader in sustainability practices

Preconditions for Effective Reporting

- Board engagement
- Embed in decision-making
- Clear business case
- Effective data collections and controls
- Good data takes time to develop
- Data collected has to serve a purpose

Carillion plc

SDGs not about reporting but impacts

Board reviewed existing strategy and considering linkages to a number of SDGs

SDG impacts were nothing new for the business and well-established programmes

Proposed indicators already reported – need to consider maturity

Remains a challenge for governments to adopt a wider notion of ‘value’