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

35th SESSION

24 - 26 October 2018

Room XVII, Palais des Nations, Geneva

Thursday, 25 October 2018

Morning Session

Agenda Item 3.

**Enhancing comparability of sustainability reporting:
Selection of core indicators for entity reporting on the
contribution towards the attainment of the Sustainable
Development Goals**

Presented by

Bernhard Frey

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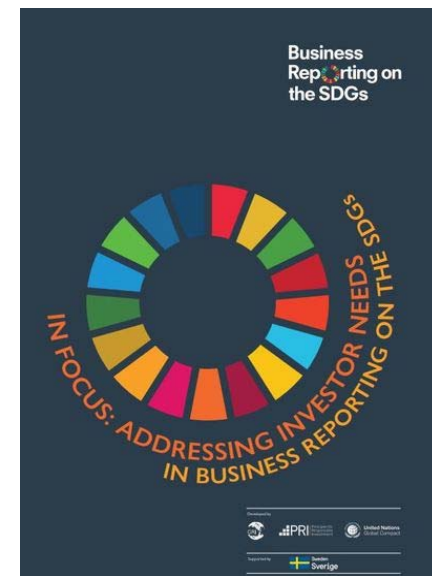
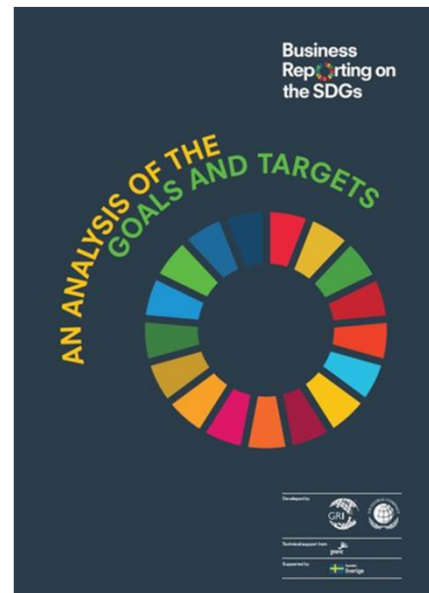
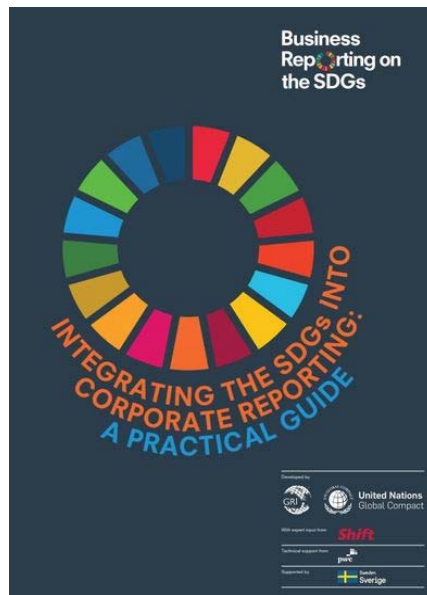
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Business reporting on the SDGs

Bernhard Frey
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BUSINESS REPORTING ON THE SDGS PRACTICAL GUIDANCE AND RESOURCES



INTEGRATING THE SDGS INTO CORPORATE REPORTING



- ✓ Outlines a 3-step process to embed the SDGs in existing business and reporting processes

Step 1: Define priority SDG targets

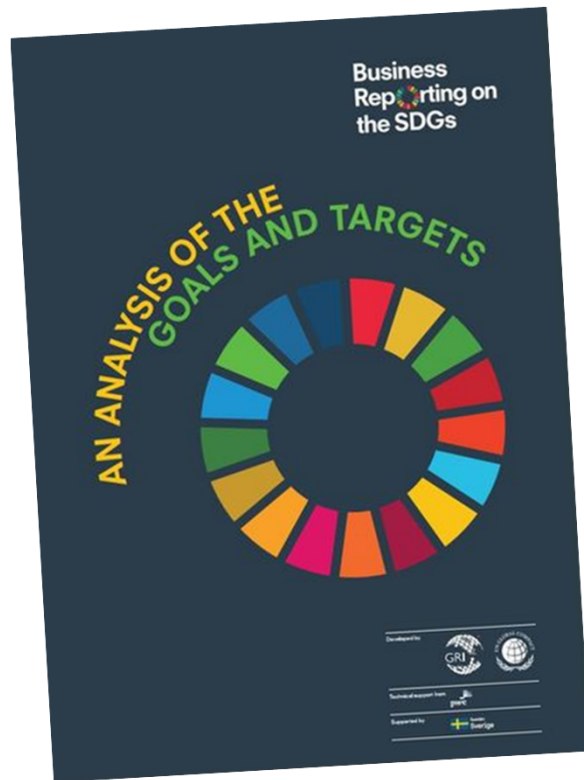
Step 2: Measure and analyze

Step 3: Report, integrate, and implement change

- ✓ Approach is aligned with Ten Principles, the UNGP and GRI Standards
- ✓ Developed by the UN Global Compact and GRI, with the support of Shift and PwC and stakeholder input.

Link: https://www.unglobalcompact.org/docs/publications/Practical_Guide_SDG_Reporting.pdf

AN ANALYSIS OF THE GOALS AND TARGETS



- ✓ Lists examples of illustrative **business actions**
- ✓ Lists established **disclosures** business can use to report
- ✓ Points to disclosure **gaps**
- ✓ Contributes towards developing an **harmonized set** of SDG disclosures
- ✓ Developed by the UN Global Compact and GRI with the support of PwC. Integrates input from around 40 organizations, including 7 UN institutions

Link: <https://www.unglobalcompact.org/library/5361>

ADDRESSING INVESTOR NEEDS IN BUSINESS REPORTING



- ✓ Provides guidance to better align corporate SDG-related disclosures with investors' information needs
- ✓ Includes reporting recommendations intending to stimulate more investment in business solutions to help advance the SDGs
- ✓ Developed by the UN Global Compact, GRI and PRI and stakeholder input

Link: <https://www.unglobalcompact.org/library/5625>



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