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**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

Maria Mora

Chair of the Best Practices Board  
XBRL

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## Are SDGs core indicators enough? XBRL has a role to play

Maria Mora  
Chair of the Best Practices Board at XBRL International  
Principal Engineer on AI at Fujitsu Laboratories of Europe  
[maria.mora@uk.fujitsu.com](mailto:maria.mora@uk.fujitsu.com)

ISAR 35<sup>TH</sup>  
GENEVA  
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## XBRL INTERNATIONAL: OUR ROLE

- DEVELOP AND MAINTAIN THE XBRL STANDARDS
- ENHANCE ACCOUNTABILITY AND TRANSPARENCY
- SUPPORT ITS ADOPTION IN THE MARKET
- PROMULGATE/PREScribe BEST PRACTICES





## WHAT IS XBRL?

Used by over:  
20 millions companies  
135 regulators  
and 70 governments.

Get Access to Sustainability  
Reporting Data

HOME > SERVICES > ANALYSIS > XBRL REPORTS



Reports List

**XBRL Reports**

Review Service

Benchmarking Service



## XBRL REPORTS PROGRAM

Look beyond the pdf and into the reported data

### ABOUT

XBRL is a tool that lets you look beyond the pdf and into the data. XBRL reports are easier to analyze, and provide more accessible, higher quality data.

The GRI XBRL Report Program provides examples of how the GRI taxonomy can be used for sustainability reporting.

Name of the organization	Report title	Version of the GRI Guidelines used
ING Group	2014 Annual Report ING- Empowering people	G4
Deloitte Netherlands	Deloitte XBRL Sustainability Report 2014/2015	G4
The World Bank	2015 Sustainability Review	G4
CLP Holdings Limited	CLP Sustainability Report 2014	G4



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### Take Action

Access the GRI  
XBRL Taxonomy »

### Grow

Register your  
report »

Network Hub »

Learn more about  
GRI's Network  
Structure »

# XBRL IN NON-FINANCIAL REPORTING

## There is a new era for non-financial reporting, but how can we make it easier to access and analyse?

XBRL (eXtensible Business Reporting Language) is, in short, a standardized way of sharing business information. It is free and helps to create up-to-date financial and sustainability reporting. It is already being used by over 20 million companies, 135 regulators and 70 governments worldwide.

In CDP, we believe that as non-financial reporting becomes part of the mainstream there is a need to increase efficiency, save costs and standardized output. Thankfully, technology is on hand to help solve these challenges.

### The role of XBRL at CDP

We know that there is no one-size-fits-all approach to climate reporting, with all companies having their own environmental challenges, contexts and data collection issues. After exploring a number of digital standards we have continued to develop our work in XBRL because we believe it:

## XBRL IN NON-FINANCIAL REPORTING



## Integrated into your preferred sustainability software

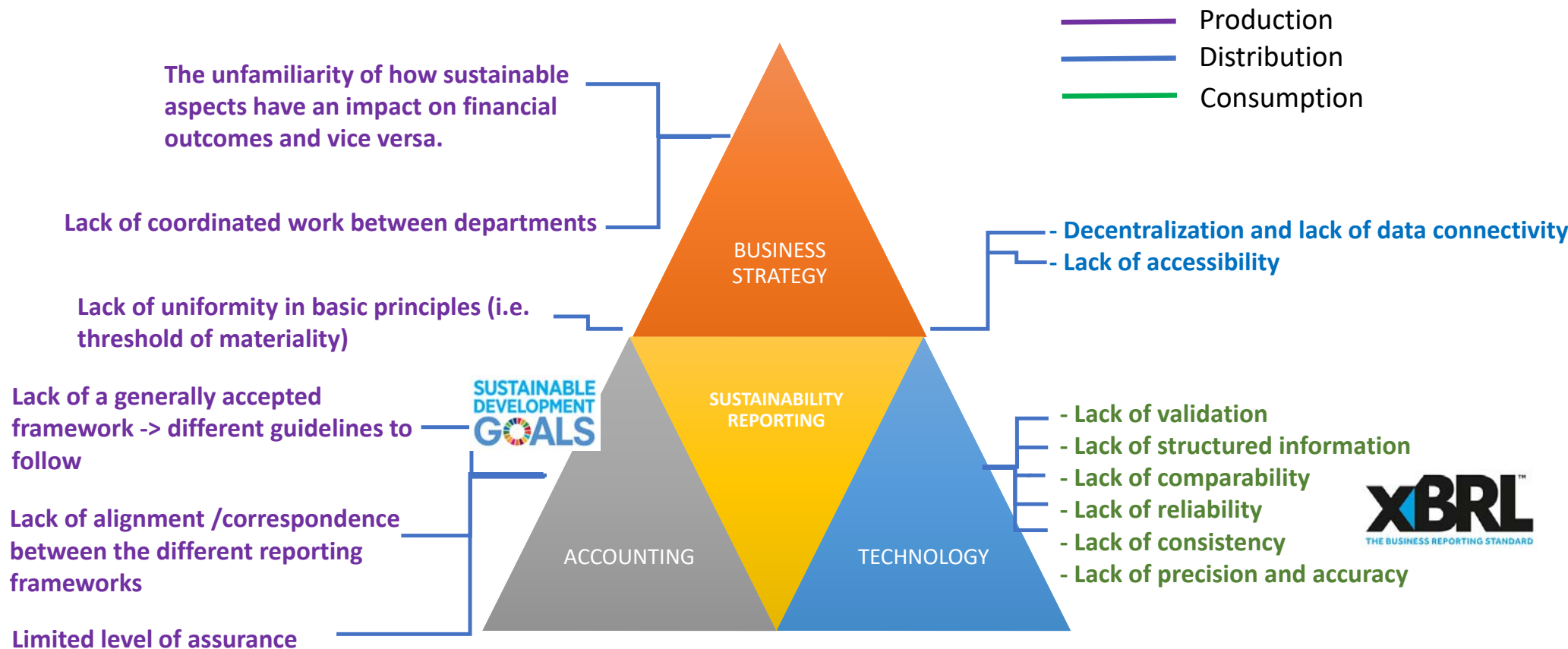
To further streamline the process of completing the CSA, our online assessment tool uses XBRL (eXtensible Business Reporting Language) technology, the open international standard for digital business reporting. The XBRL Taxonomy for the CSA is a coded representation of all 60 industry-specific CSA questionnaires. This allows you and your software providers to integrate the CSA questionnaire into your corporate reporting systems, enabling you to automatically transfer the required data from your information management platforms directly into the RobecoSAM CSA. Not only does this reduce the time and resources needed to complete the assessment, but it also provides a consistent approach to transmitting sustainability information, improving the overall quality and accuracy of the data.

Currently, UL EHS supports the integration of the CSA into their software platforms.

**XBRL IN NON-FINANCIAL  
REPORTING**



# PROBLEMS AND SOLUTIONS IN SUSTAINABILITY REPORTING





Our purpose is to improve the accountability and transparency of business performance globally, by providing the open data exchange standard for business reporting.

Our standards are freely licensed. We operate in the public interest as a not-for-profit global consortium.



<https://www.xbrl.org>