

Good practices in and approaches to the practical implementation of sustainability reporting requirements

1 November 2022

Richard Bolwijn

**Head, Investment Research Branch
Officer in charge, Enterprise Branch**



Regional Partnerships



Africa

- 50 Members
- 5 Observers
- 26 countries



Latin America

- 28 Members
- 3 Observers
- 14 countries



UNCTAD-ISAR

Selected activities on sustainability reporting

- UNCTAD-ISAR interaction with international standard setters
- Regional Partnerships
- Workshop feedback
- Update on the GCI
- Policy guide



Updated Guidance on Core Indicators for Sustainability and SDG Impact Reporting

- 34 indicators, including a new indicator on land and biodiversity
- Revised based on:
 - international developments
 - changes in the SDG monitoring framework
 - feedback from case studies
 - comments from beneficiary countries of technical assistance activities
 - feedback collected through a Consultative Group in 2021 and discussions at ISAR 38



Strengthening national sustainability reporting infrastructure (1/2)

Lessons learned for the development and implementation of the national action plan

Create fertile ground

Build the organization

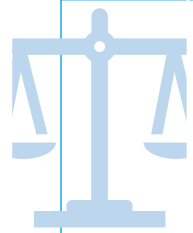
Formulate the plan

Implement it effectively

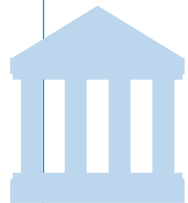


Strengthening national sustainability reporting infrastructure (1/2)

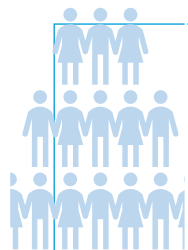
Lessons learned on the main elements of the national action plan



Regulatory



Institutional



Human capacity



Questions for consideration at the session (1/2)

- How can UNCTAD better support Member States in implementing international sustainability standards?
- What is the best way to support national efforts to establish or strengthen the national infrastructure for sustainability reporting in developing countries?
- How can countries keep up with upcoming developments regarding capacity building?
- What elements are critical to ensure that sustainability reports provide information about the impacts of companies' activities, support responsible investment and help avoiding SDG washing?



Questions for consideration at the session (2/2)

- What characteristics should the sustainability reporting infrastructure have in order to support SMEs?
- What elements are necessary to enable progress in public sector reporting practices towards sustainability reporting?
- What would countries need to facilitate the evolution towards digitalization of sustainability reporting information?
- What is the best way to capitalize on the experience of the existing regional partnerships for the launch of new ones (e.g., regional partnerships in Asia and in the Middle East and North African (MENA) region)?

