



# United Nations Conference on Trade and Development

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## Trade and Development Board Investment, Enterprise and Development Commission Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting

Forty-first session

Geneva, 6–8 November 2024

Item 2 of the provisional agenda

**Adoption of the agenda and organization of work**

## Provisional agenda and annotations

### I. Provisional agenda

1. Election of officers.
2. Adoption of the agenda and organization of work.
3. Review of progress in harmonization and practical implementation of sustainability reporting, assurance and ethical considerations.
4. Integrating reporting on the financial and sustainability performance of entities: Leveraging digitalization.
5. Other business.
6. Provisional agenda of the forty-second session.
7. Adoption of the report.



## II. Annotations to the provisional agenda

### Item 1

#### Election of officers

1. In accordance with established practice, it is suggested that the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting elect a Chair and a Vice-Chair-cum-Rapporteur.

### Item 2

#### Adoption of the agenda and organization of work

2. The Intergovernmental Working Group of Experts has three working days available to it. It is therefore suggested that the first plenary meeting on Wednesday, 6 November 2024, be devoted to procedural matters (agenda items 1 and 2) and the introduction of agenda item 3. Subsequent meetings will be devoted to a detailed discussion of agenda item 3 and the introduction and a detailed discussion of agenda items 4, 5 and 6. The UNCTAD secretariat will prepare a tentative schedule indicating the issues to be dealt with at the meetings, which will be available on the first day of the session.

#### *Documentation*

TD/B/C.II/ISAR/108 Provisional agenda and annotations

### Item 3

#### Review of progress in harmonization and practical implementation of sustainability reporting, assurance and ethical considerations

3. In concluding deliberations at the fortieth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, delegates proposed, as a first main agenda item, a review of progress in harmonization and practical implementation of sustainability reporting, assurance and ethical considerations. Accordingly, the UNCTAD secretariat has prepared a background document to facilitate deliberations of the Intergovernmental Working Group of Experts on the agenda item.

#### *Documentation*

TD/B/C.II/ISAR/109 Review of progress in harmonization and practical implementation of sustainability reporting, assurance and ethical considerations

### Item 4

#### Integrating reporting on the financial and sustainability performance of entities: Leveraging digitalization

4. Delegates at the fortieth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting proposed, as a second main agenda item for the forty-first session, integrating reporting on the financial and sustainability performance of entities. The UNCTAD secretariat has prepared a background document to facilitate deliberations on the agenda item.

#### *Documentation*

TD/B/C.II/ISAR/110 Integrating reporting on the financial and sustainability performance of entities: Leveraging digitalization

**Item 5**  
**Other business**

5. Under the agenda item, the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting may wish to conduct follow-up discussions on issues addressed at previous sessions, such as progress on implementation of technical cooperation projects and recent application by member States of the Accounting Development Tool.

**Item 6**  
**Provisional agenda of the forty-second session**

6. Discussions on the provisional agenda of the forty-second session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting will be guided by the outcomes of deliberations of the forty-first session of the Intergovernmental Working Group of Experts, as well as those of previous sessions and the fifteenth session of the United Nations Conference on Trade and Development.

**Item 7**  
**Adoption of the report**

7. The Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting may wish to adopt agreed conclusions. The Chair may wish to produce a Chair's summary. The final report will be prepared under the authority of the Chair, after the conclusion of the session. It will be submitted to the next session of the Investment, Enterprise and Development Commission.

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