



# 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

Thirty-seventh session

Geneva, 4–6 November 2020

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. Practical implementation, including measurement, of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals: Review of case studies.
4. Climate-related financial disclosures in mainstream entity reporting: Good practices and key challenges.
5. Other business.
6. Provisional agenda for the thirty-eighth 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, 4 November 2020, 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 meeting, which will be available on the first day of the session.

#### *Documentation*

TD/B/C.II/ISAR/92      Provisional agenda and annotations

### Item 3

#### **Practical implementation, including measurement, of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals: Review of case studies**

3. Delegates at the thirty-sixth session of the Intergovernmental Working Group of Experts underlined the essential role that enterprise accounting and reporting played in the attainment of the Sustainable Development Goals and took note of recent trends in enterprise reporting, including in the area of financial and sustainability reporting in the public and private sectors. Furthermore, they welcomed the reclassification of Sustainable Development Goal indicator 12.6.1 (number of companies publishing sustainability reports) as a tier II indicator. Delegates commended the UNCTAD secretariat for finalizing and publishing the *Guidance on Core Indicators for Entity Reporting on Contribution towards Implementation of the Sustainable Development Goals* as a useful toolkit for organizations to provide comparable baseline data on their contribution to the implementation of the Sustainable Development Goals, and as a means to facilitate the comparability of companies' reporting on sustainability issues in alignment with the 2030 Agenda for Sustainable Development. Furthermore, they noted the usefulness of the pilot case studies conducted by the UNCTAD secretariat on the implementation of the core indicators on Sustainable Development Goal reporting by companies. In addition, they requested the UNCTAD secretariat to conduct further case studies at the country level on the implementation of the guidance on core indicators for entity reporting on contribution towards implementation of the Sustainable Development Goals, to facilitate wider use, raising awareness and dissemination of the guidance, as well as training and capacity-building. Accordingly, the UNCTAD secretariat has prepared a background document to facilitate deliberations on the agenda item.

#### *Documentation*

TD/B/C.II/ISAR/93      Practical implementation, including measurement, of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals: Review of case studies

**Item 4****Climate-related financial disclosures in mainstream entity reporting:  
Good practices and key challenges**

4. Delegates at the thirty-sixth session of the Intergovernmental Working Group of Experts agreed to discuss at the thirty-seventh session the role of climate-related financial disclosures in mainstream entity reporting. Accordingly, the UNCTAD secretariat has prepared a background document to facilitate deliberations on the agenda item.

*Documentation*

TD/B/C.II/ISAR/94      Climate-related financial disclosures in mainstream entity reporting: Good practices and key challenges

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

5. Under the agenda item, the Intergovernmental Working Group of Experts may wish to discuss topics such as follow-up on issues addressed at previous sessions and recent application by member States of the Accounting Development Tool developed by UNCTAD and the Intergovernmental Working Group of Experts.

**Item 6****Provisional agenda for the thirty-eighth session**

6. Discussions on the provisional agenda for the thirty-eighth session of the Intergovernmental Working Group of Experts will take into account the outcomes of deliberations at the thirty-seventh session and those at previous sessions.

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

7. The Intergovernmental Working Group of Experts may wish to adopt agreed conclusions, as it deems necessary, and the Chair may wish to produce a Chair's summary. The report on the thirty-seventh session of the Intergovernmental Working Group of Experts will be finalized 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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