

# Enterprise Reporting and the 2030 Agenda for Sustainable Development

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# Mainstreaming of Enterprise Sustainability Reporting



**Trend towards comparability across companies, consistency between financial and non-financial information, and usefulness of indicators for report users**

# From the SDGs to enterprise information



129 Targets

231 Indicators

## Goal 6

### Relevant indicators:

- 6.3.1 Proportion of wastewater safely treated
- 6.4.1 Change in water-use efficiency over time
- 6.4.2: Level of water stress: freshwater withdrawal as a proportion of available freshwater resources

## Goal 7

### Relevant indicators:

- 7.2.1: Renewable energy share in the total final energy consumption
- 7.3.1: Energy intensity measured in terms of primary energy and GDP

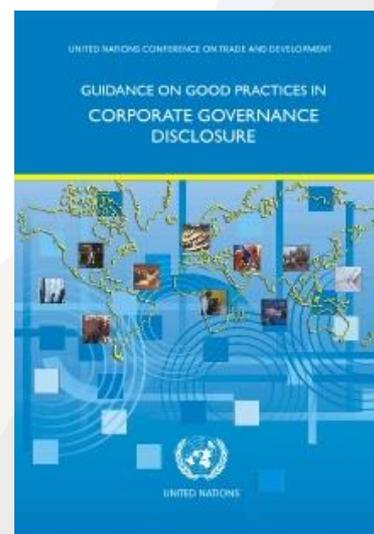
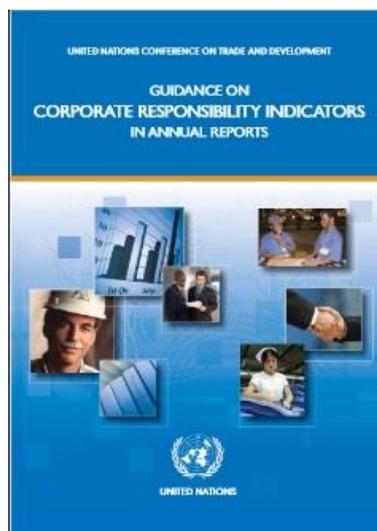
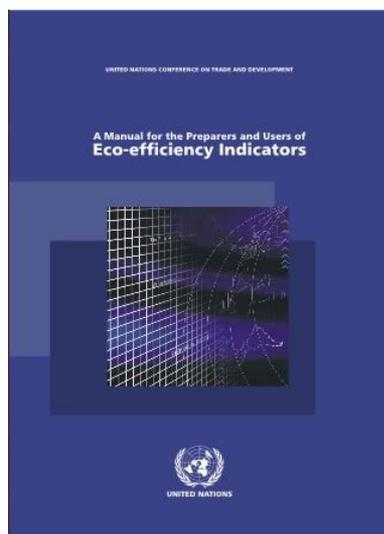
## Goal 17

### Relevant indicators:

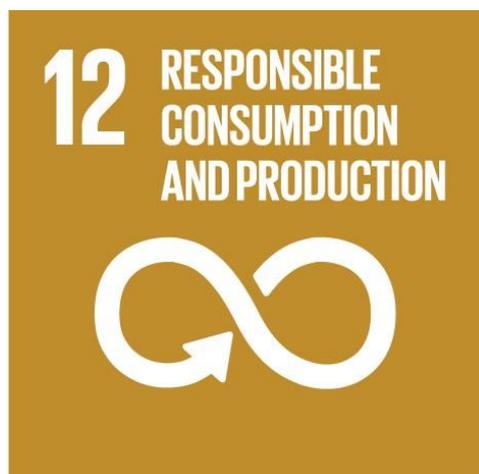
- 17.1.2: Proportion of domestic budget funded by domestic taxes
- 17.17.1: Amount committed to public-private and civil society partnerships

## UNCTAD – ISAR *The Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting*

Since its creation in 1982, UNCTAD-ISAR, is the **focal point** for matters of accounting and reporting at the United Nations, has a **leadership role** in harnessing the **synergies of the SDGs and enterprise reporting**.



# The SDG monitoring framework and reporting



## **Target 12.6**

*Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle*

## **Indicator 12.6.1**

***Number of companies publishing sustainability reports***

What counts as a sustainability report?

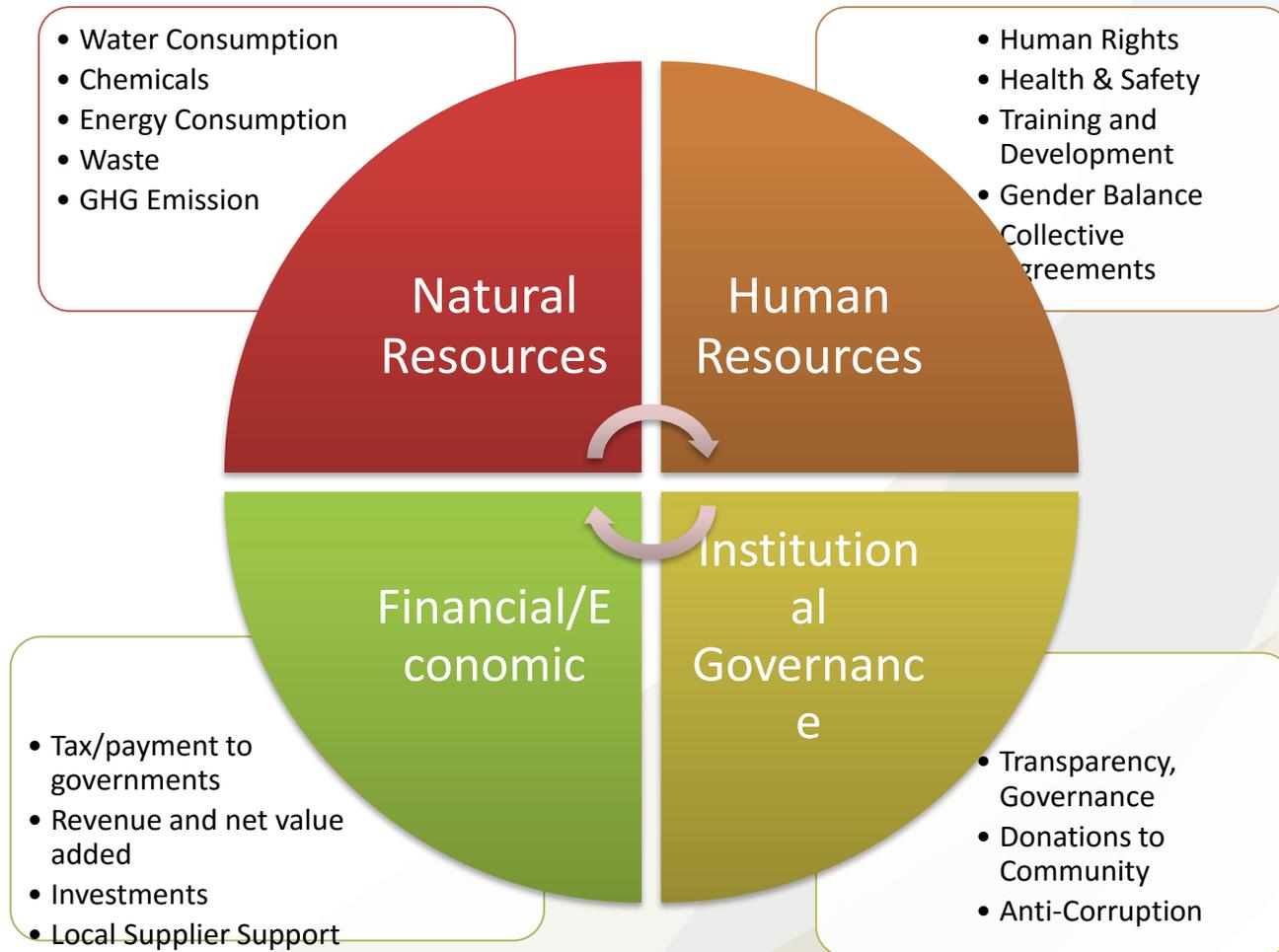
## The work of ISAR in action



### ISAR 34 (1-3 November 2017)

- **Agenda item: Enhancing comparability of sustainability reporting**  
Selection of core indicators for company reporting on the contribution towards the attainment of the [Sustainable Development Goals](#)

# UNCTAD – UNEnvironment's Core Indicators – Enterprise Level



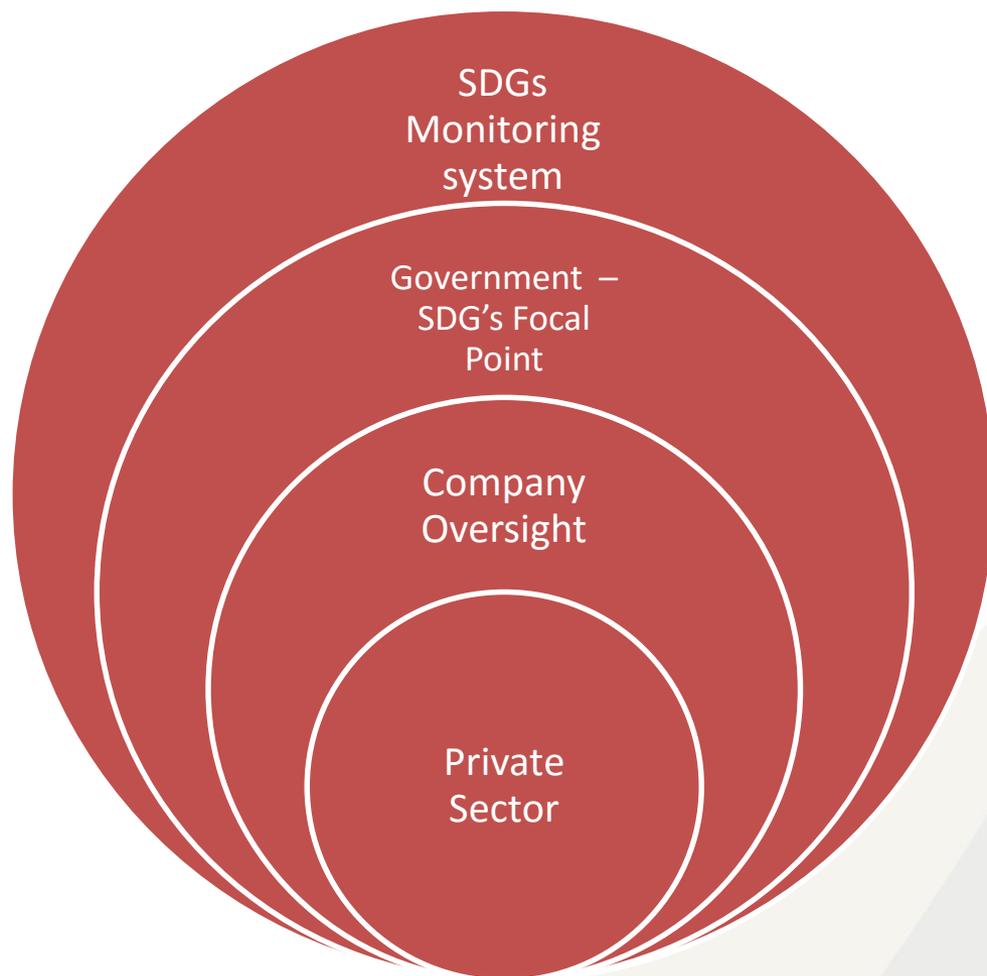
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## Metadata guidance on indicator 12.6.1 – Government Level

- **Definition** of sustainability reporting
  - Method of computation of the indicator (including key criteria)
  - Rationale and interpretation
  - Sources and data collection
  - Disaggregation requirements
  - Global monitoring
- The **Draft Guidance** offers suggestions on these points, and constitutes a starting point for discussion with our stakeholders.

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## Challenges to harmonization – in the context of SDGs



**Number** of reporting frameworks for sustainability information

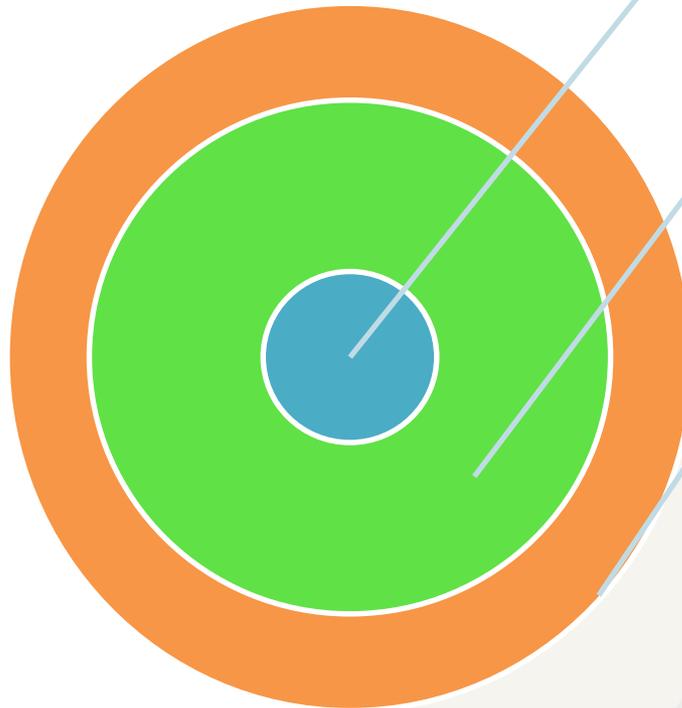
Persisting **silos** between "financial" and "non-financial" reporting  
The expansion of **materiality** with the 2030 Agenda

**Boundary and scope** issues, large corporations with consolidated reports vs. entity reporting

**Lack of resources and capacity** - especially in developing countries and countries with economies in transition

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## The way forward



Enterprises: Harmonised reporting on sustainability

Government: Data collection, aggregation, reporting and monitoring on SDGs

Global: Quantified progress under the SDGs monitoring mechanism



## Relevant related initiatives at UNCTAD



## United Nations Forum on Sustainable Standards (UNFSS)



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