

UNCTAD-ISAR

Core SDG indicators on enterprise reporting: measuring private sector's contribution to the SDG agenda

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Core SDG indicators on enterprise reporting

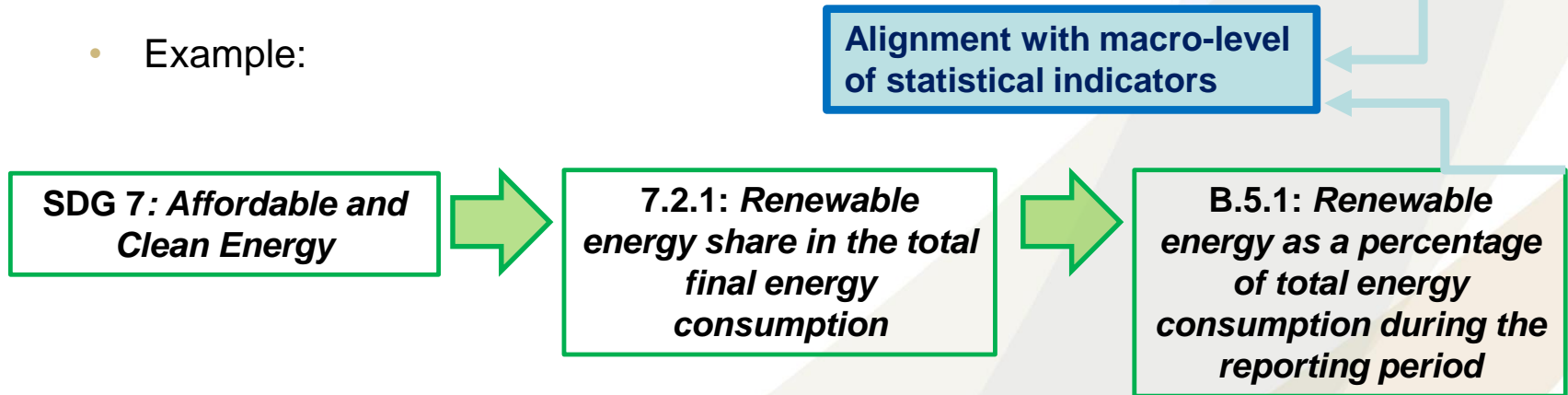
- In 2016 UNCTAD through its **ISAR standing expert group on enterprise accounting and reporting** launched its work on baseline core SDG indicators with a view to improve comparability of sustainability/SDG reporting and its alignment with the SDG macro indicators.
- It resulted in developing **Guidance on core SDG indicators (GCI)** to assist member States **to assess the private sector contribution to the SDG implementation** and to enable them to report on SDG 12.6. and indicator 12.6.1 in a consistent and comparable manner.
- The GCI also supports UNCTAD's work on developing the **metadata guidance for the SDG 12.6.1 "Number of companies publishing sustainability reports"**, as a co-custodian with UN Environment.

UNCTAD Approach: From SDGs to Core Indicators for Companies

- Logical framework:



- Example:





Economic area

- Revenue
- Value added (gross value added, GVA)
- Net value added (NYA)
- Taxes and other payments to the Government
- Green investment
- Community investment
- Total expenditures on research and development
- Percentage of local procurement

Socia area

- Proportion of women in managerial positions
- Average hours of training per year per employee
- Expenditure on employee training per year/employee
- **Employee wages and benefits as a proportion of revenue, with breakdown by employment type and gender**
- Expenditures on employee health and safety as a proportion of revenue
- Frequency/incident rates of occupational injuries
- Percentage of employees covered by collective agreements

GCI core indicators

Environmental area

- Water recycling and reuse
- Water use efficiency
- Water stress
- Reduction of waste generation
- Waste reused, re-manufactured and recycled
- Hazardous waste
- Greenhouse gas emissions scope 1
- Greenhouse gas emissions scope 2
- Renewable energy etc.

Institutional area

- N. of board meetings and attendance rate
- N. and percentage of female board members
- Board members by age range
- N. of meetings of audit committee and attendance rate
- Total compensation per board member
- Amount of fines paid or payable due to settlements
- Average n. of hours of training on anti-corruption issues, per year per employee

Work in progress

- Developing **case studies** by pilot-testing the core indicators at the country level (i.e. cases of Novonordinsk and statistic Denmark has been already presented at ISAR35; case studies in Russia, Ukraine, Guatemala, Columbia, Kenya etc. are in progress);
- Cooperation with UN Environment and Task Force on finalization and pilot testing of the 12.6.1 metadata methodology, application for **reclassification of indicators to Tier II** by the end of 2019;
- UN Development Account project on **building capacity on the SDG reporting** by companies in selected member States;
- Further discussions at the ISAR 36th session in 2019; which will include second edition of ISAR Honors following a successful launch of the initiative at ISAR 35 in 2018 (<https://isar.unctad.org>)

ISAR Honours Call 2019

- Objective is to raise awareness and facilitate dissemination of national and international best practices on sustainability and SDG reporting by companies
- Nominations for the ISAR Honours can be submitted by an extended deadline of **30 June 2019**

SUBMIT YOUR APPLICATION!



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