

Guidance on Core Indicators for Sustainability and SDG Impact Reporting



**United
Nations**

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Key abbreviations

FTE	full-time equivalent
GAAP	generally accepted accounting principles
GHG	greenhouse gas
GRI	Global Reporting Initiative
IAS	International Accounting Standard
IFRS	International Financial Reporting Standard
IIRC	International Integrated Reporting Council
ISSB	International Sustainability Standards Board
ODS	ozone-depleting substance
SME	small and medium-sized enterprise
SNA	System of National Accounts
TCFD	Task Force on Climate-related Financial Disclosures

I. Introduction: Rationale and objective

1. In 2015, Member States of the United Nations adopted the 2030 Agenda for Sustainable Development, containing 17 Sustainable Development Goals and 169 targets.¹ In resolution 70/1, the General Assembly stated that the Goals and targets would be followed up and reviewed using a set of global indicators focused on measurable outcomes. Consequently, the Inter-Agency and Expert Group on Sustainable Development Goal Indicators was established to develop a global indicator framework to monitor implementation of the 2030 Agenda for Sustainable Development.
2. Sustainable Development Goal 12, sustainable consumption and production, in its target 12.6 explicitly encourages companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycles. Indicator 12.6.1 requires data on the number of companies publishing sustainability reports (further on 12.6.1). Several other Sustainable Development Goal indicators refer to data already being provided by many enterprises in their reports, such as on the use of energy and water, carbon dioxide emissions, waste generation and recycling, and to human resource management, gender equality and community development, among others.
3. Company reporting is therefore an important data source for the Sustainable Development Goal monitoring framework. As a primary source of information on company performance, reporting can enrich and enhance Sustainable Development Goal monitoring mechanisms by providing stakeholders such as Governments and capital providers with the means to assess the economic, environmental and social impact of companies on sustainable development.
4. UNCTAD launched the development of a limited number of core Sustainable Development Goal indicators for enterprise reporting in 2016, during its fourteenth ministerial conference in Kenya.
5. The first edition of the guidance on core indicators was prepared in accordance with the agreed conclusions of the thirty-fourth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR). It was based on deliberations over three years during the ISAR annual sessions² and at intersessional forums, including Consultative Group meetings convened by UNCTAD from 2016 to 2018.

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