
UNCTAD-ISAR Workshop on the Future Direction of the Corporate Reporting Model

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Room XXVI, Palais des Nations, Geneva

Workshop material:

Major trends and initiatives in corporate reporting models to address issues of sustainable development

Presented by

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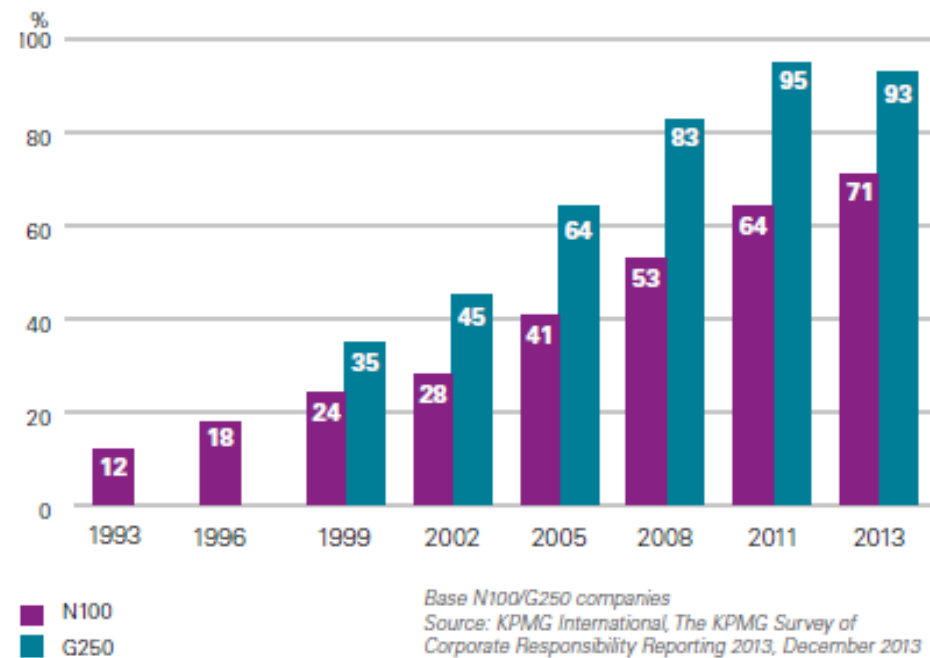
Future Direction of Corporate Reporting Models

Teresa Fogelberg

Deputy Chief Executive - GRI

Current State of Reporting

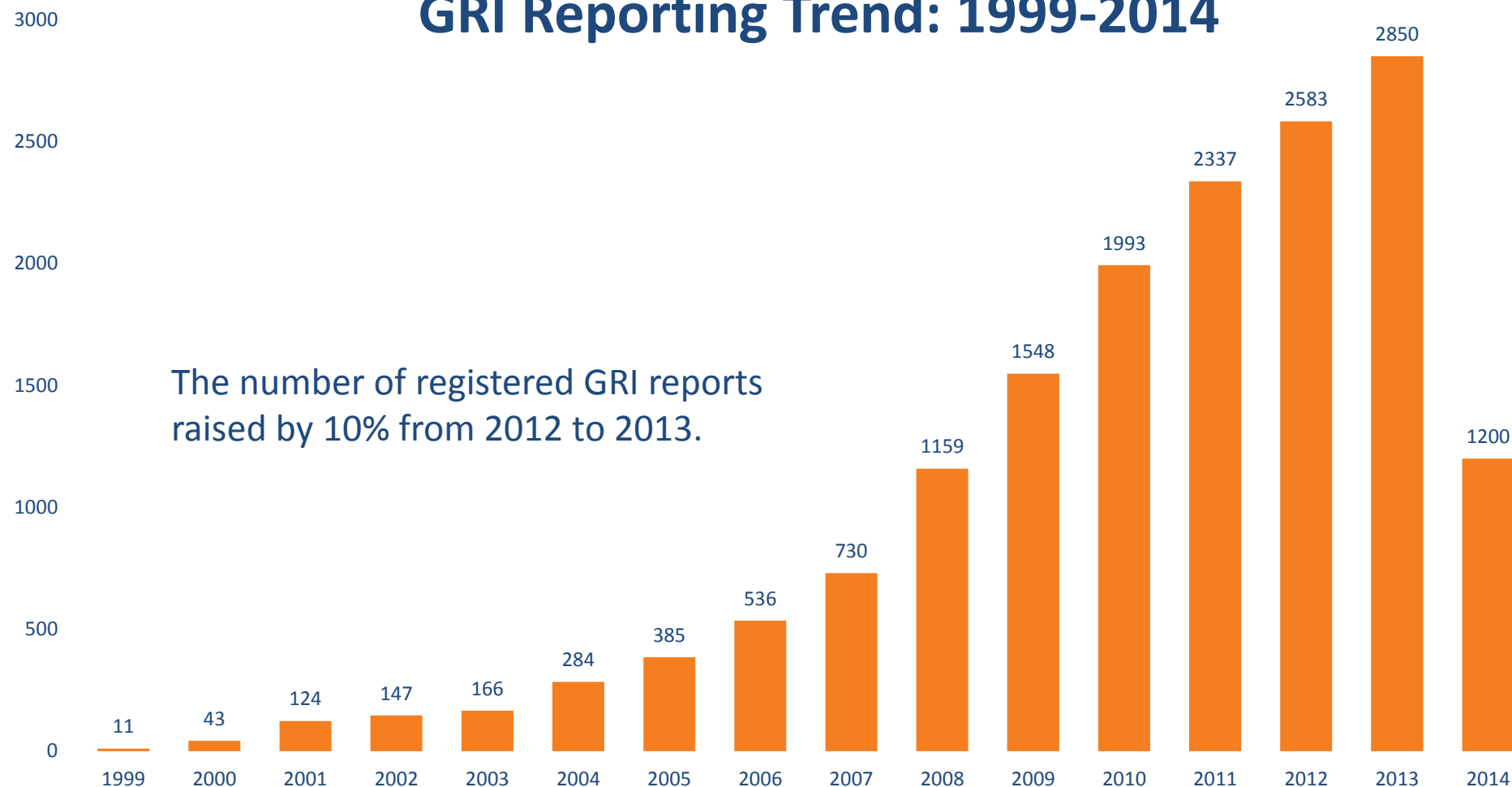
Growth in reporting since 1993



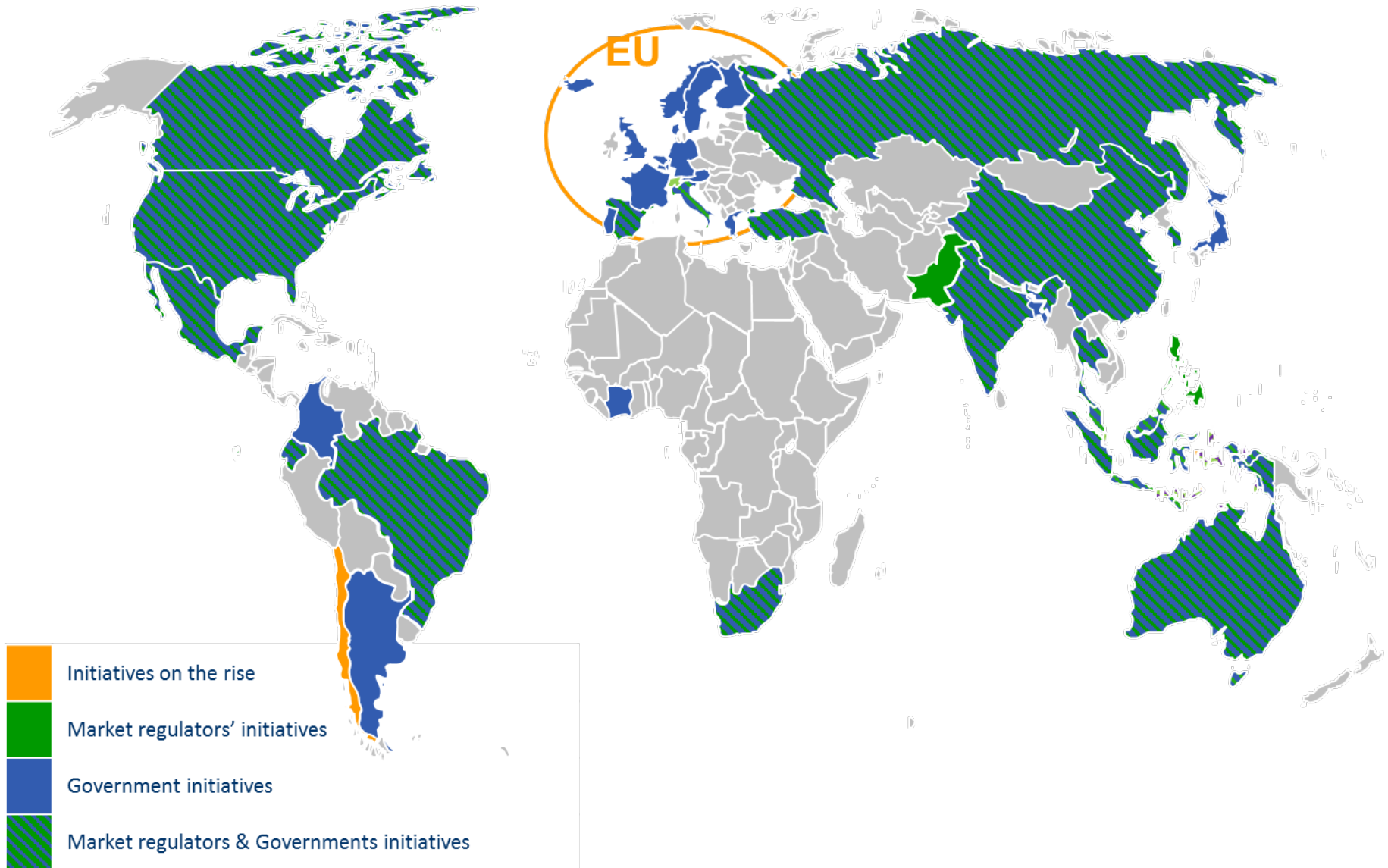
- Companies should no longer ask whether or not they should publish a sustainability report.
- High rates of sustainability reporting globally suggest it is now standard business practice worldwide.
- The important questions now are “what?” and “how?”
- It is now about the quality of reporting and the best means to reach relevant audiences.

Current State of Reporting

GRI Reporting Trend: 1999-2014



Sustainability Reporting Policies



European Directive on Non Financial Reporting

More sustainability reporting in the EU



The Post-2015 Development Agenda

Opportunities

1. Outcome document OWG on SDGs:

- Target on SR under SCP
- Chapeau – private sector role
- Means of implementation
 - I. Multi-stakeholder partnerships
 - II. Data, monitoring and accountability



2. The Post-2015 Business Engagement Architecture

On how to motivate and support global business in realizing its full potential to advance sustainable development through:

- Action
- Collaboration
- Co-investment.



Reporting on Impacts



Best Practice in Reporting

A close-up photograph of a hand holding a camera lens. The lens is the central focus, with its internal elements visible through the front element. The background is blurred, showing parts of the camera body and a person's face in the distance. A semi-transparent white box is overlaid on the image, containing the text 'Focus on what matters, where it matters'.

**Focus on what matters,
where it matters**

Integrated Reporting

G4 and Integrated Reporting

- *'G4 is designed to provide guidance on how to best present sustainability disclosures in different report formats.....*
- *..... be they alone sustainability reports, integrated reports, annual reports or other disclosure formats'*

Future of Reporting





Thank you!

Teresa Fogelberg

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