



Core SDG Indicators for Entity Reporting

TRAINING MANUAL





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The Manual is a first edition of the GCI training material. It will be updated based on the feedback on its practical application by preparers and users, as well as on results of implementation of the *Guidance on core indicators for entity reporting on contribution towards implementation of the Sustainable Development Goals*.

Introduction

In 2015, Member States of the United Nations adopted the 2030 Agenda for Sustainable Development, containing 17 Sustainable Development Goals (SDGs) and 169 targets. As part of the follow up and review process of the implementation of the 2030 Agenda a Global Indicator Framework with 232 indicators was adopted. In particular, SDG 12 Sustainable Consumption and Production in its Target 12.6 explicitly encourages 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. UNCTAD and UN Environment are co-custodians of indicator 12.6.1 and thus responsible for developing metadata guidance and collecting data. In this regard, company reporting may be an important data source, as relevant data on companies' contribution towards the SDGs is critical for: assessing the progress of the SDG implementation; enhancing the SDG-oriented corporate governance mechanisms, decision-making by investors and other key stakeholders; as well as promoting behavioral change at the enterprise level.

Accordingly, since 2015 UNCTAD has been working to enable further advancements on SDG/sustainability reporting by companies. Specifically, focusing efforts to support governments in measuring the contribution of the private sector to the implementation of the SDGs. Therefore, it has developed its *Guidance on core indicators for entity reporting on contribution towards implementation of the Sustainable Development Goals (GCI)*¹ which was launched at the 35th session of ISAR in October 2018 in Geneva. The GCI is based on elaborations on the SDG reporting issues during the annual sessions² of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) and at the intersessional forums, including Consultative Group meetings, since 2016.

The core SDG indicators cover the economic, environmental, social and institutional areas. They were identified based on key reporting principles, main reporting frameworks and companies reporting practices. They are also selected based on the macro indicators included in the SDG monitoring framework³ of the Inter-agency and Expert Group on SDG Indicators (IAEG-SDGs), which are also applicable at the company level.

The core indicators are intended as a starting point in the journey towards sustainability and SDG reporting by enterprises, and, therefore, they would represent the minimum disclosures that companies would need to provide in order for governments to be able to evaluate the

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