

## UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT

DIAE/ISAR/MISC/2020/1 (20/71gd)

#### **NOTIFICATION**

# Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting Thirty-seventh session

Geneva, 2-6 November 2020, 2-4 p.m. each day

The thirty-seventh session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting will be held from 2 to 6 November 2020, from 2 to 4 p.m. each day. The session will open at 2 p.m. on Monday, 2 November 2020, in room XX of the Palais des Nations in Geneva. Both in-person attendance and remote participation using an online platform will be possible, with interpretation in all United Nations languages. Further information on the modalities will be sent in due course.

The session will provide an opportunity for member States to discuss the main developments in financial and non-financial reporting by enterprises. Since the adoption of the Sustainable Development Goals in 2015, enterprises around the world have been making efforts to disclose their contributions to the achievement of the Goals. Key stakeholders have issued guidance materials and recommendations to facilitate this process. In this regard, in 2019, the Intergovernmental Working Group of Experts published *Guidance on Core Indicators for Entity Reporting on Contribution Towards Implementation of the Sustainable Development Goals*.

The session will facilitate the sharing of good practices on how enterprises can report on their contributions to the implementation of the 2030 Agenda for Sustainable Development. In addition, member States will review major developments in the area of climate-related financial disclosures and deliberate on good practices and key challenges with regard to the practical implementation of disclosure requirements on this topic.

In line with the provisional agenda approved by the thirty-sixth session of the Intergovernmental Working Group of Experts, the substantive agenda items for the thirty-seventh session are as follows:

- (a) Practical implementation, including measurement of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals: Review of case studies;
- (b) Climate-related financial disclosures in mainstream entity reporting: Good practices and key challenges.

Additional topics will be considered under other business, including presentations on implementation by member States of the Accounting Development Tool of UNCTAD and the Intergovernmental Working Group of Experts.

The UNCTAD secretariat is preparing background papers on the main agenda items with a view to facilitating the deliberations of experts at the session. The provisional annotated agenda and other documentation will be circulated in due course.

### **Participation**

The thirty-seventh session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting is open to all member States of UNCTAD. Member State representatives and alternate representatives and advisers wishing to attend the session are requested to provide their credentials to UNCTAD by **29 October 2020**. Specialized agencies and intergovernmental bodies wishing to participate in the session, as well as non-governmental organizations in the general category and those in the special category that wish to participate as observers, are requested to inform the UNCTAD secretariat of the names of their representatives by the same date.

Online registration, for remote and/or in-person attendance and inclusion in the list of participants, is mandatory and should be completed through the following link: <a href="https://indico.un.org/event/20206/">https://indico.un.org/event/20206/</a>. Nominations and related communications concerning representation at the session should be sent to the UNCTAD secretariat, Intergovernmental Support Service, Palais des Nations, CH-1211 Geneva 10; email: meetings@unctad.org and isar@unctad.org.

#### **Logistics**

The session will be conducted through a remote simultaneous interpretation platform with the six official languages of the United Nations. A link to the formal virtual meeting will be sent to registered participants, at the email address used for registration, one day in advance of the start of the session.

Before entering the Palais des Nations, participants attending the session in person are requested to collect their badges at the United Nations Security Service, Pregny Gate entrance, 14 avenue de la Paix. The Security Service is open from 8 a.m. to 5 p.m. Because of the security measures in force, participants are strongly advised to arrive before 1 p.m. in order to complete entry procedures in good time and proceed to the meeting in Building E of the Palais. Participants are requested to carry a passport or similar national identity card. Taxis are not allowed to enter the grounds of the Palais des Nations; therefore, visitors will be dropped off at the entrance gates. Furthermore, luggage may not be brought into the buildings unless the Security Service grants special clearance.

### Further information and contact details

For all enquiries concerning substantive issues, please contact Yoseph Asmelash, Accounting and Corporate Goverance Section, Enterprise Branch, UNCTAD; fax: 41 22 917 0122; email: isar@unctad.org.

Mukhisa Kituyi
Secretary-General of UNCTAD

19 October 2020