

# Convergencia de iniciativas de reporte

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Estado del arte del reporte ASG. Actualidad y novedades

#CONAMA2022

**CONAMA2022**



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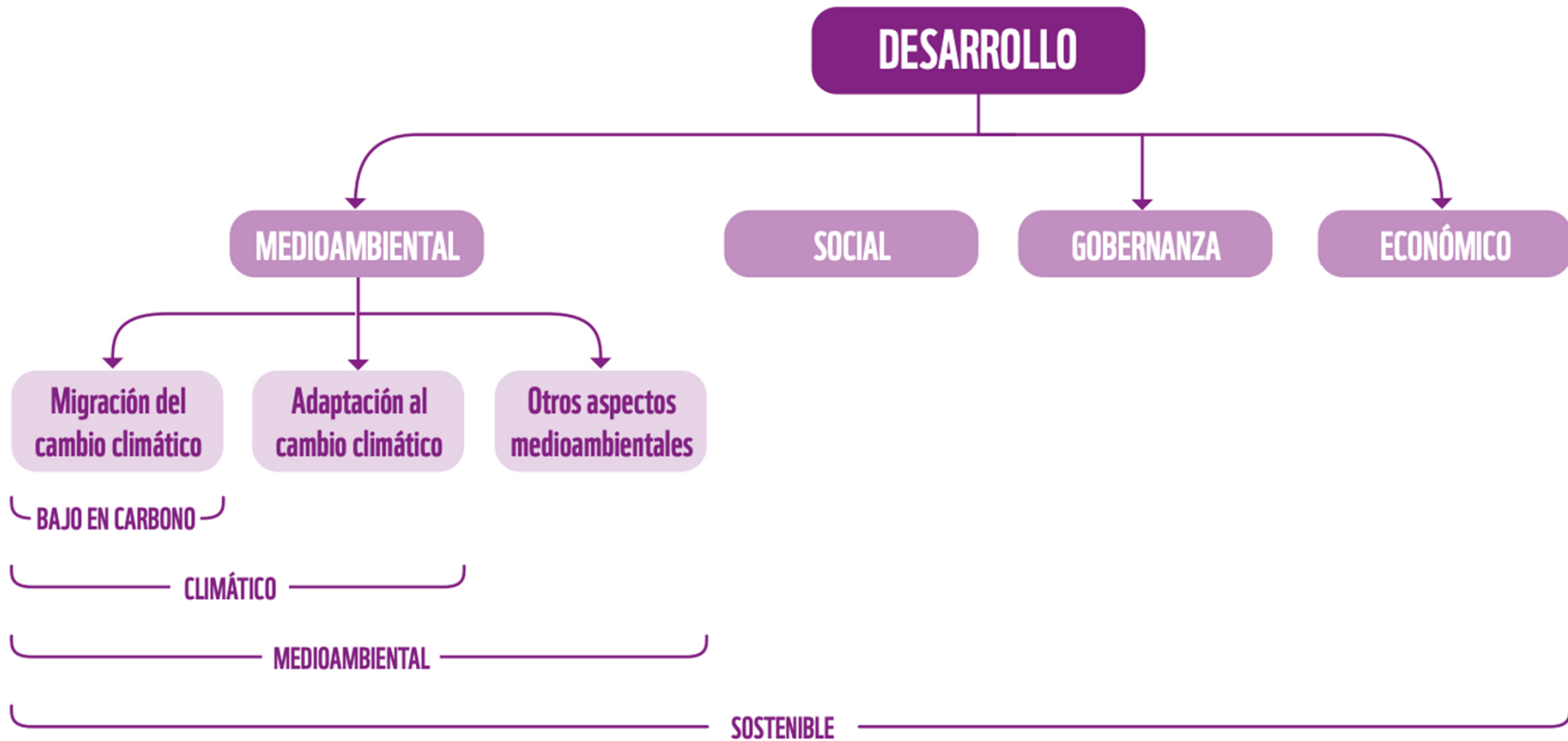
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**01 Fundamentos**

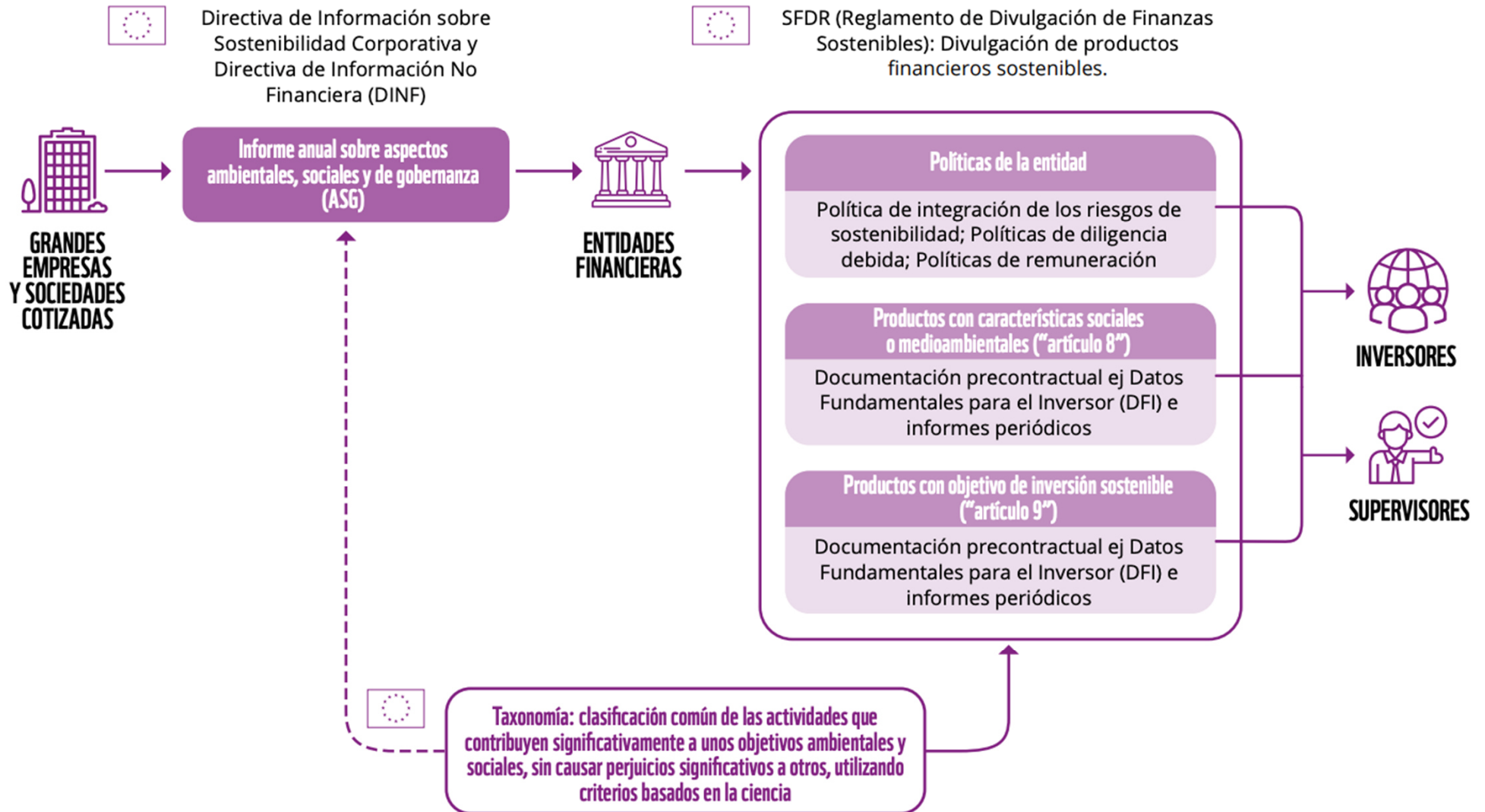


Adaptado de UNEP.



**02** Europa

## Informes corporativos de sostenibilidad y divulgación de productos financieros sostenibles

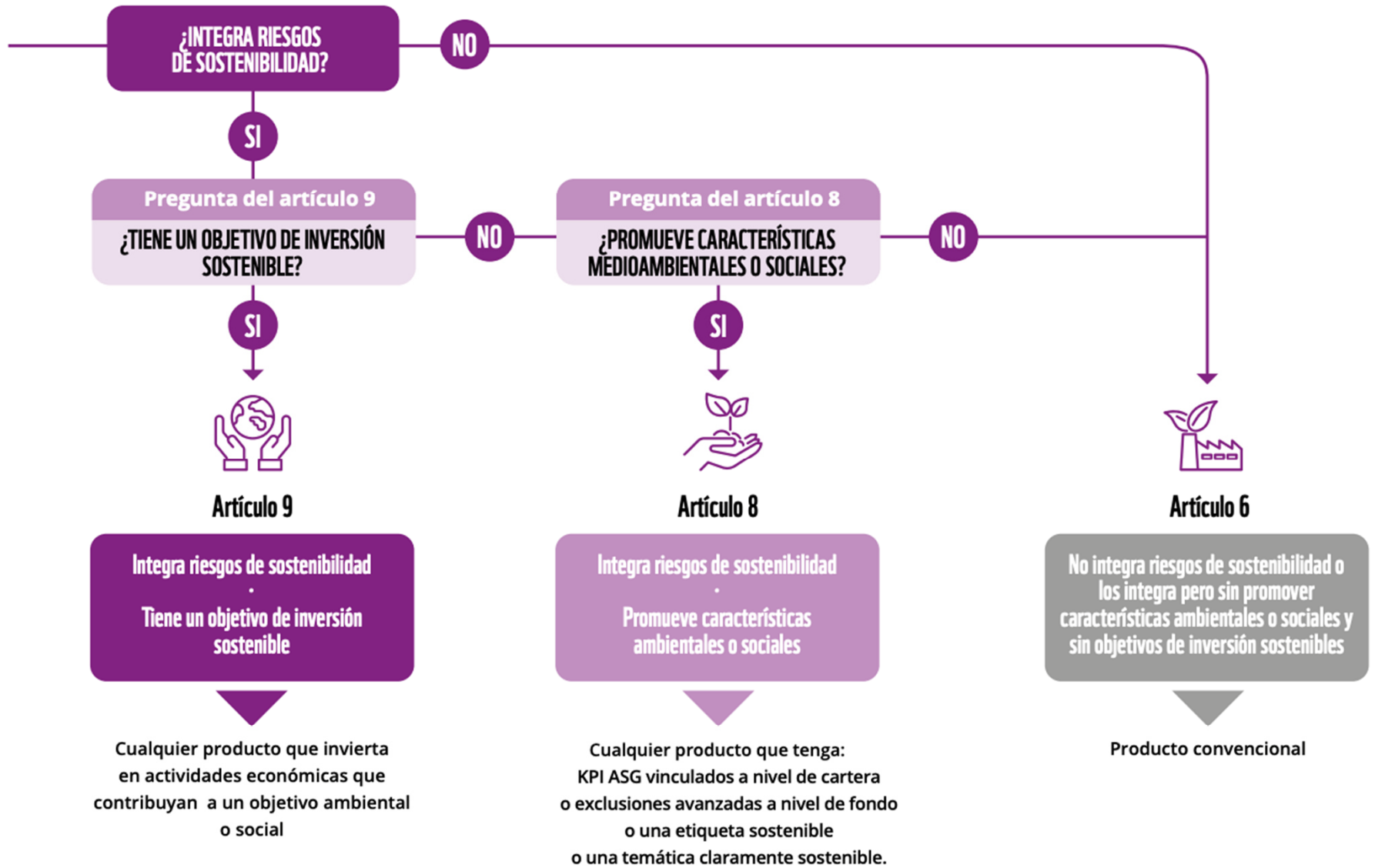


Adaptado de Comisión Europea<sup>27</sup>.

Fuente: Viegas, M. (2021). Análisis de WWF sobre la inversión minorista sostenible. ¿Son realmente verdes los productos financieros definidos como tal? WWF España.



PRODUCTO FINANCIERO



Adaptado de BNP Paribas<sup>29</sup>.

Fuente: Viegas, M. (2021). Análisis de WWF sobre la inversión minorista sostenible. ¿Son realmente verdes los productos financieros definidos como tal? WWF España.

# CSRD – Novedades principales

- 10<sup>th</sup> Nov 2022 Parliament adopts (525 yes/60 no/28 abs) new reporting rules for multinationals
- 15<sup>th</sup> Nov 2022 EFRAG Agrees on first set of draft ESRS to be submitted to the EC
  1. DRAFT ESRS 1 General requirements 14 November\_.pdf
  2. Draft ESRS 2 General Disclosures 15 November 2022.pdf
  3. Draft ESRS E1 Climate Change-141122\_.pdf
  4. DRAFT ESRS E2 Pollution 15 November 2022.pdf
  5. DRAFT ESRS E3 Water and marine resources 15 November 2022.pdf
  6. DRAFT ESRS E4 Biodiversity and ecosystems 15.11.2022.pdf
  7. DRAFT ESRS E5 Resource use and circular economy 15 November 2022.pdf
  8. DRAFT ESRS G1 Business Conduct 15 November 2022.pdf
  9. DRAFT ESRS S2 Workers in the value chain 15 November 2022.pdf
  10. DRAFT ESRS S3 affected communities 15 November 2022.pdf
  11. DRAFT ESRS S4 Consumers end users 15 november 2022.pdf
  12. DRAFT ESRS S1\_Own workforce\_15 November 2022.pdf



# CSRD – Siguientes pasos

- The Council is expected 2025; to adopt the proposal on 28 November, after which it will be signed and **published in the EU Official Journal**.
- The directive will enter into force 20 days after publication.
- The rules will start applying between 2024 and 2028:
  - From 1 January 2024 for large public-interest companies (with over 500 employees) already subject to the non-financial reporting directive, with reports due in
  - From **1 January 2025** for large companies that are not presently subject to the non-financial reporting directive (with more than 250 employees and/or €40 million in turnover and/or €20 million in total assets), with reports due in 2026;
  - From 1 January 2026 for listed SMEs and other undertakings, with reports due in 2027. SMEs can opt-out until 2028.



**03** **Convergencias**



# COP 27: IFRS International Sustainability Standards Board (ISSB)

CDP to incorporate the ISSB Climate-related Disclosures Standard into its global environmental disclosure platform:

- with **18,700 companies**, worth half of global market capitalisation, disclosing environmental information through CDP in 2022, this integration means rapid **accelerated early adoption of ISSB climate data disclosure** across the global economy;
- the decision will improve the consistency of climate-related information for investors, and reduce the disclosure burden on entities through an alignment of requirements;
- the development of the ISSB standards has been welcomed by the G20, G7 and Financial Stability Board; and
- this announcement sends clear signal to the global market ahead of finance day at COP27 that CDP and ISSB are responding to market demand for effective, consistent climate-disclosures.

## International cooperation with jurisdictions

- The ISSB is working with the European Commission and EFRAG toward a shared objective to agree as soon as practicable a framework for maximising interoperability of their standards and aligning on key climate disclosures.
- This comes as the ISSB engages with jurisdictions globally and regularly consults with IOSCO in preparation for potential **IOSCO endorsement** of its proposed standards. It is a signal of significant momentum around the world, as more jurisdictions undertake work to consider how to incorporate the ISSB's standards into their domestic systems of reporting.



International Organization of Securities Commissions  
Organisation internationale des commissions de valeurs  
Organização Internacional das Comissões de Valores  
Organización Internacional de Comisiones de Valores  
المنظمة الدولية لهيئات الأوراق المالية

IOSCO/MR/33/2022

Sharm el-Sheikh, Egypt, 9 November 2022

### **IOSCO outlines regulatory priorities for sustainability disclosures, mitigating greenwashing and promoting integrity in carbon markets**

The International Organization for Securities Commissions (IOSCO) today at COP 27 has outlined the actions it undertakes to protect investors by mitigating greenwashing in financial markets, to contribute to sustainability disclosure standards benefitting issuers and investors, and to promote well-functioning carbon markets.

#### **Sustainability disclosures: timely disclosure and assurance standards**

IOSCO has set out its expectations that both disclosures and assurance standards should be ready for use by corporates for their end-2024 accounts. Corporate disclosures underpin valuations in financial markets; sustainability disclosures will play the same role.

IOSCO Board Chair Jean-Paul Servais said, *“In 2023, the ISSB will issue its standard for climate disclosures and general requirements. IOSCO will move promptly to decide on endorsement and will develop a support program for its members to assist them in moving forward immediately should IOSCO decide to endorse these standards. IOSCO also supports the efforts of the ISSB in seeking to be inclusive through its capacity building partnership initiative.”*

# ¡Gracias!

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