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**Intergovernmental Working Group of Experts on  
International  
Standards of Accounting and Reporting  
(ISAR)**

**35th SESSION**

24 - 26 October 2018

Room XVII, Palais des Nations, Geneva

Wednesday, 24 October 2018

Afternoon Session

**Agenda Item 3.  
Enhancing comparability of sustainability reporting:  
Selection of core indicators for entity reporting on the  
contribution towards the attainment of the Sustainable  
Development Goals**

Presented by

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# Report or Explain for the Sustainable Development Goals (SDGs)

October 2018

## B3 IN A NUTSHELL

HEADQUARTERS IN **SÃO PAULO** AND OFFICES IN **RIO DE JANEIRO, LONDON AND SHANGHAI**

LONG TRADITION IN **INNOVATION OF PRODUCTS AND TECHNOLOGIES**

SAFETY, SOUNDNESS AND EFFICIENCY FOR THE **BRAZILIAN MARKET**

BEST PRACTICES IN **CORPORATE GOVERNANCE, RISK MANAGEMENT AND SUSTAINABILITY**



[B]<sup>3</sup>

# B3's sustainability agenda

Commitment to a sustainable market



## B3's agenda

- Annual Report aligned to the GRI guidelines and SDGs
- GHG Inventory / Third party assurance / Carbon offset
- Response to CDP Questionnaire
- Ring the Bell for Gender Equality 2018
- The first signatory in the Americas and the sixth in the world to join the Women's Empowerment Principles (WEPs)



## Products and services

- Corporate Sustainability Index – ISE
- Carbon Efficient Index – ICO2
- Corporate Governance Trade Index – IGCT
- Green bonds
- Sustainability mentorship for companies
- Sustainability in the intermediation sector

## Transparency

- Report or Explain for the SDGs
- State-Owned Enterprise (SOE) Governance Program

## Education

- B3's sustainability guides aligned to the TCFD and the 2030 Agenda for listed companies, privately-held companies and Intermediation Industry

## Influence and partnerships

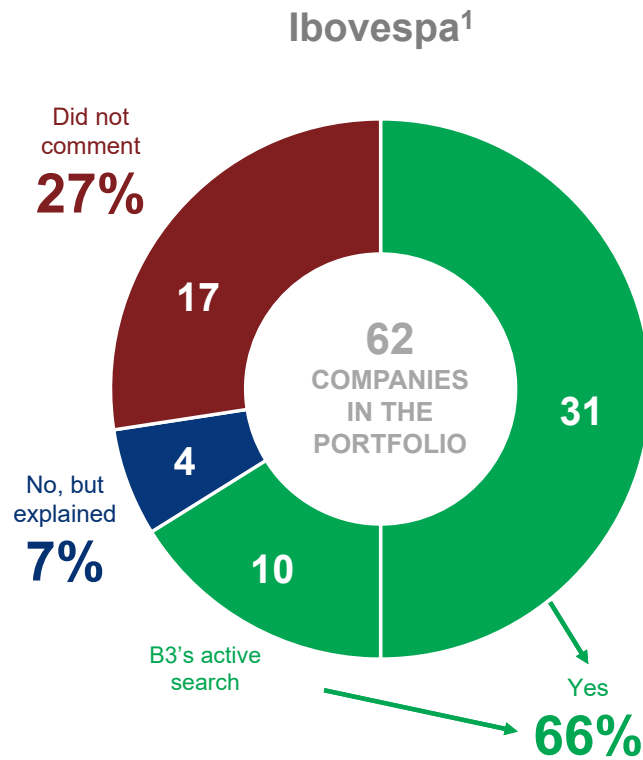
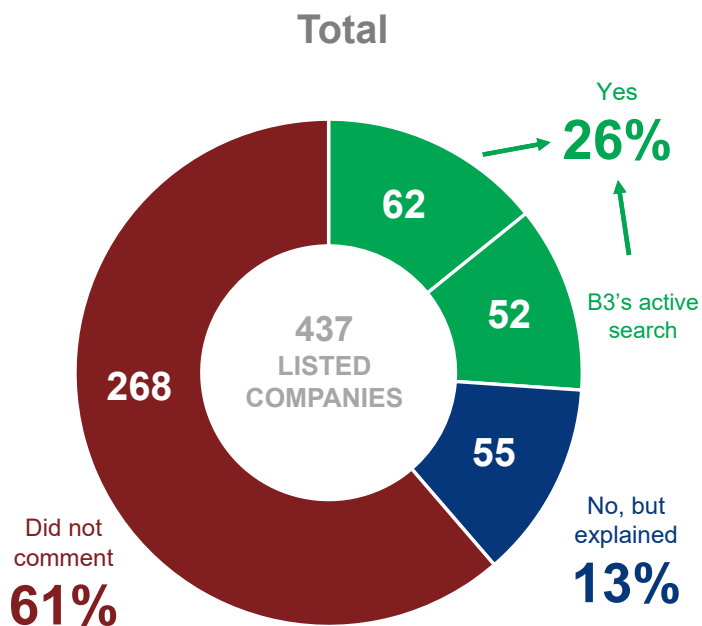
- Member of the Sustainability Working Group (WFE)
- A founding signatory to SSE – Sustainable Stock Exchanges Initiative
- Working group's coordination at Ibero-American Federation of Stock Exchanges and Securities Markets (FIAB)
- UN Global Compact Network Brazil: Board's vice-chair
- 1st exchange from an emerging country to be signatory to the PRI – Principles for Responsible Investment
- Brazilian Commission for Monitoring Integrated Reporting (IIRC)
- Securities and Exchange Commission of Brazil (CVM) – Financial Innovation Laboratory
- Commission on Social Responsibility and Sustainability Febraban
- Member of the Advisory Board of CDP
- Member of the GRI Brazil Advisory Group

*“Quick access to information is a key strategy for doing good business”*

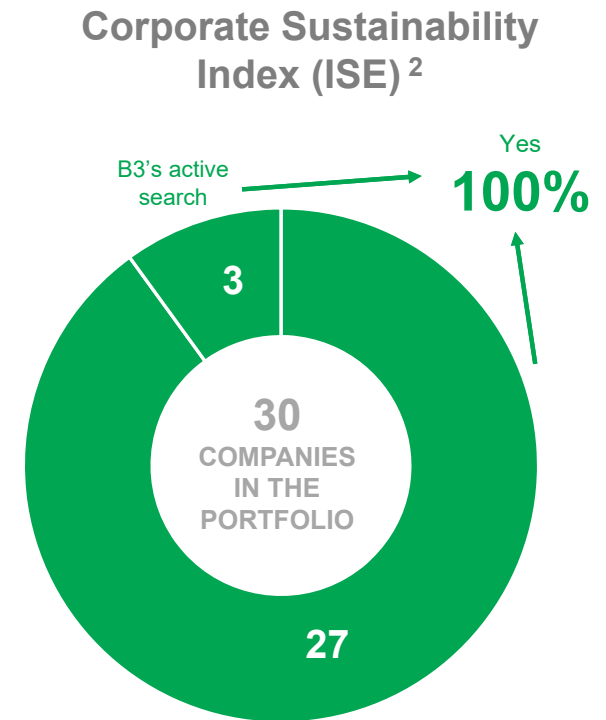


Report or Explain for the Sustainable Development Goals (SDGs) 2018  
 In partnership with GRI

Does your company elaborate Sustainability or Integrated Reports taking into account the Sustainable Development Goals (SDGs)?



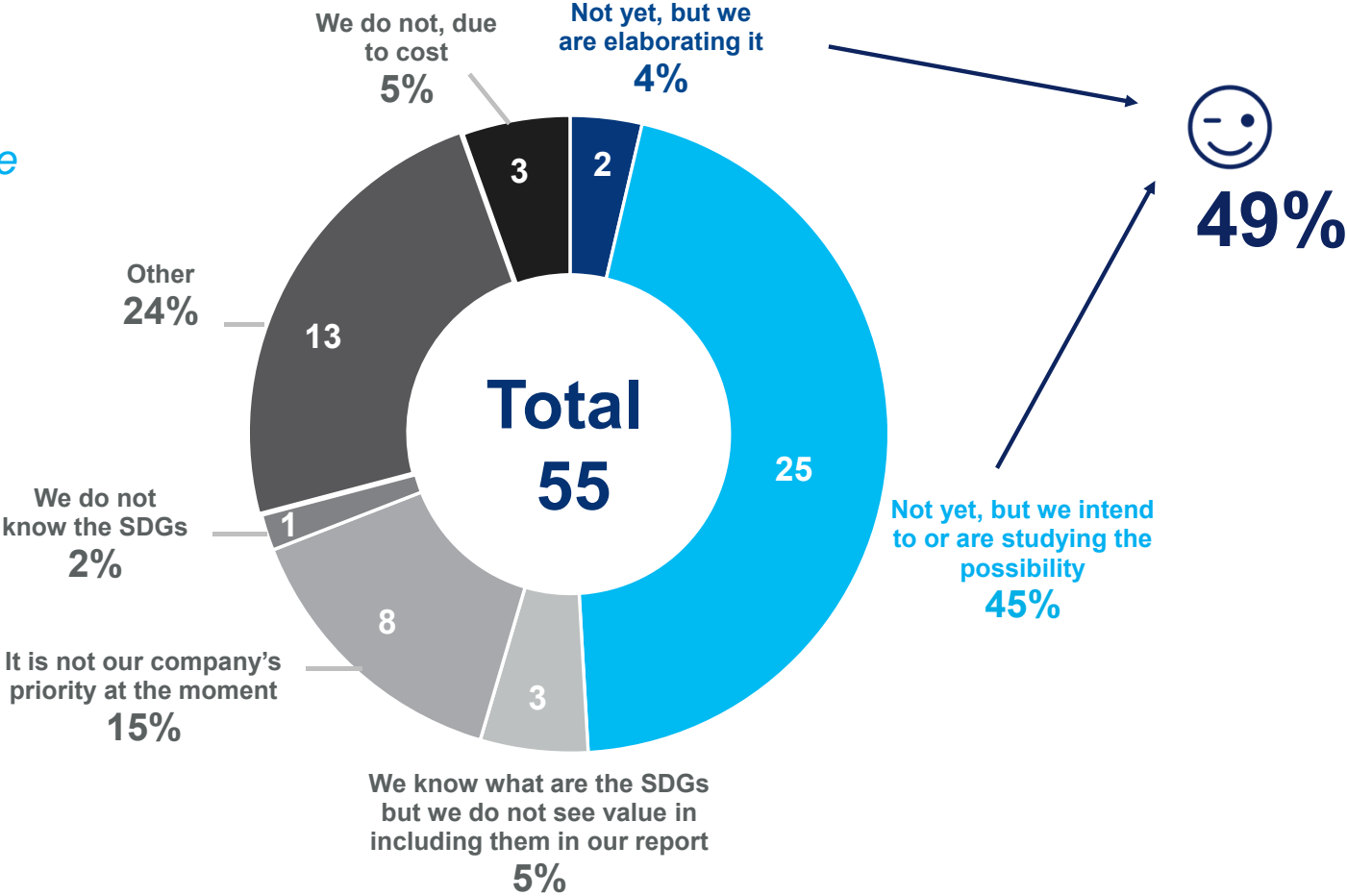
<sup>1</sup>Ibovespa is the main performance indicator of the stocks traded in B3 and lists major companies in the Brazilian capital market



<sup>2</sup> The ISE is a tool for comparative analysis of the performance of the companies listed on B3 from the standpoint of corporate sustainability, based on economic efficiency, environmental equilibrium, social justice and corporate governance.

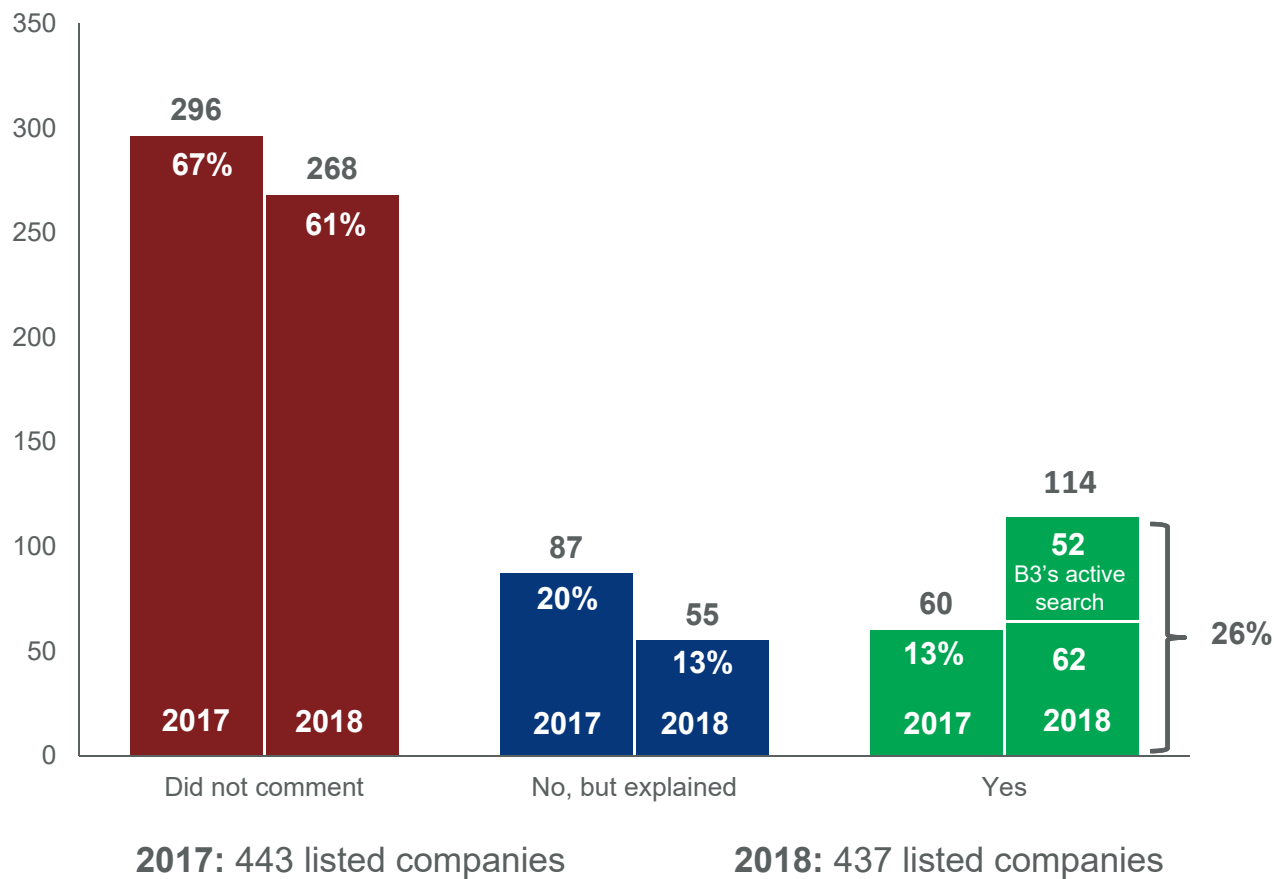
Report or Explain for the Sustainable Development Goals (SDGs) 2018  
 In partnership with GRI

*Breakdown of explanations of the general answers*



## Report or Explain for the Sustainable Development Goals (SDGs) 2018 2017 x 2018 comparison

*Does your company elaborate Sustainability or Integrated Reports taking into account the Sustainable Development Goals (SDGs)?*





# Thank you!



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