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

**40th SESSION
17 – 19 October 2023**

Tuesday, 17 October 2023

**Agenda item 3. Review of practical implementation and
recent developments in sustainability reporting requirements**

Presented by

Vania Maria da Costa Borgerth
Brazilian Sustainability Pronouncements Committee (CBPS)

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ISAR 40

Review of practical implementation and recent
developments in
sustainability reporting requirements

Vania Borgerth

Abu Dhabi – October 17, 2023


What are the key elements that countries need to prepare for and, where appropriate, adopt or adapt ISSB standards?




Adoption x
Adaption



Better
Communication



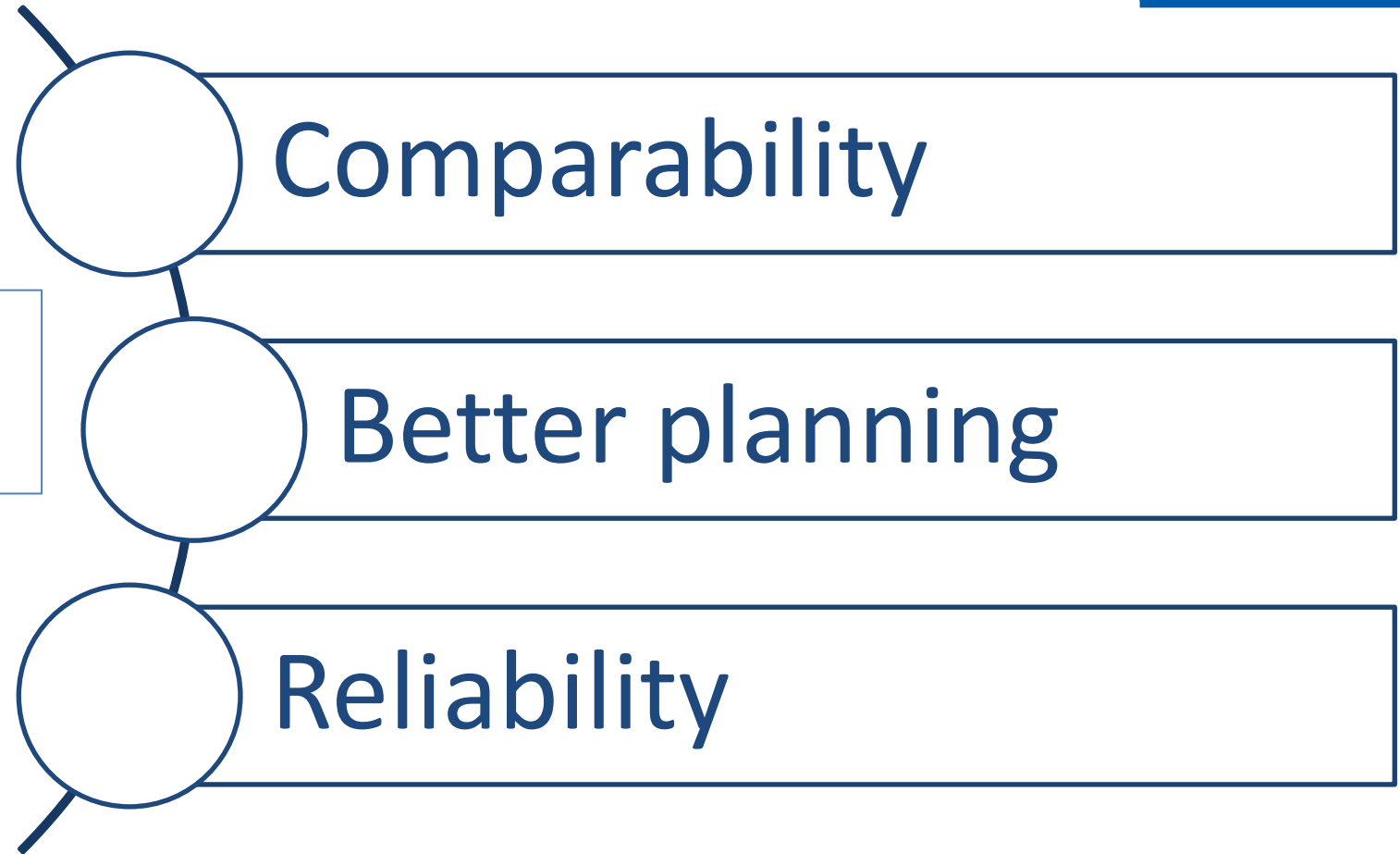
Capacity
Building



Common Sense

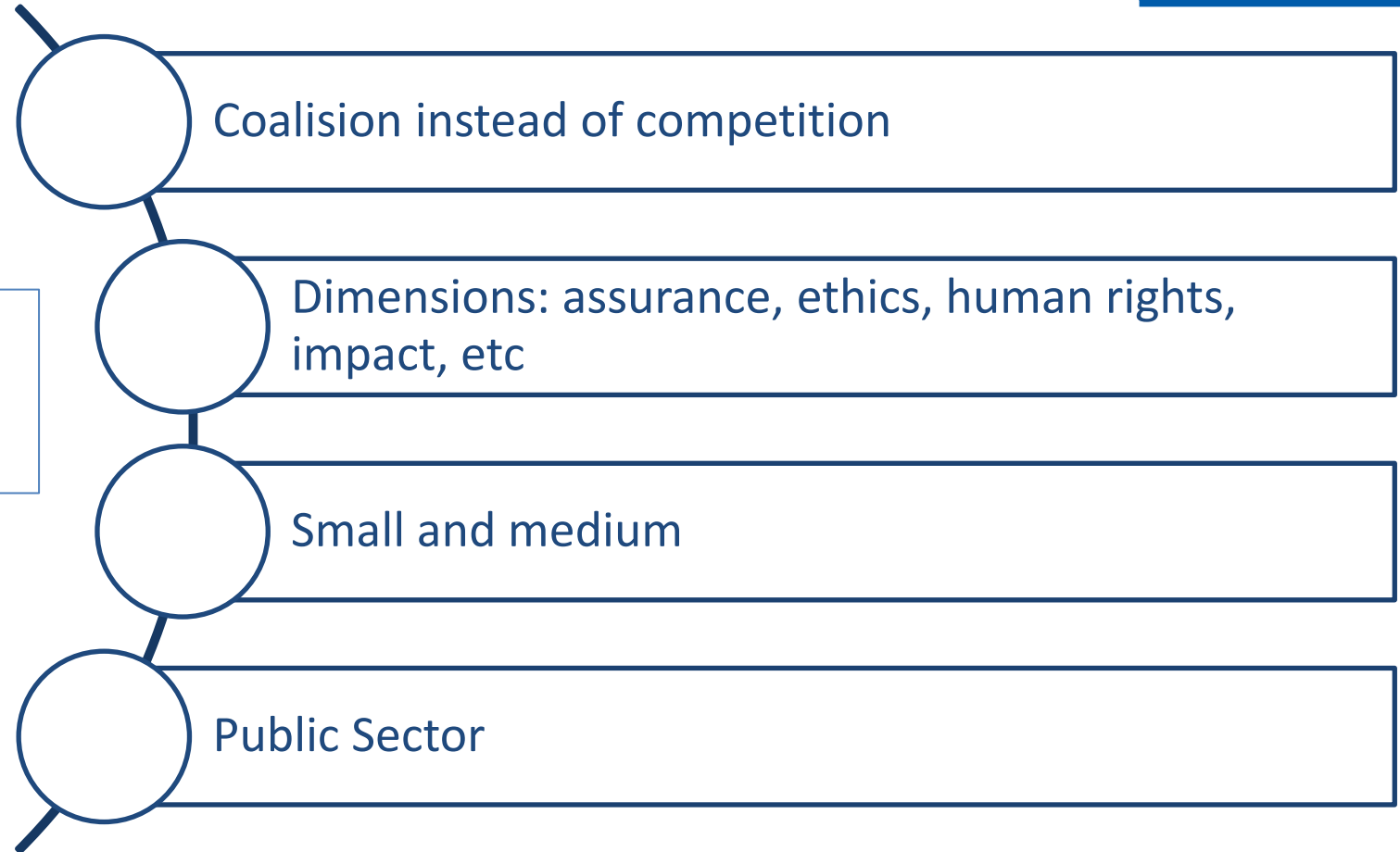
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Adoption x
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What are the key elements that countries need to prepare for and, where appropriate, adopt or adapt ISSB standards?

**Better
Communication**



What are the key elements that countries need to prepare for and, where appropriate, adopt or adapt ISSB standards?

Capacity Building

- Governments
- Professionals
- Managers
- Educators
- Investors
- Same content, different language

What are the key elements that countries need to prepare for and, where appropriate, adopt or adapt ISSB standards?

Common Sense

- We don't need perfection
- Scope 3 does not mean companies will be Reporting their value chain
- Sustainability is good business
- Long term results

Agenda

Institutional
Support

International
Cooperation
(ISSB, IESBA,
IFAC, GLENIF)

Active global
participation

Resposta às
consultas
públicas do
ISSB

Take part in
Public
Consultations

SG for industry
perspective

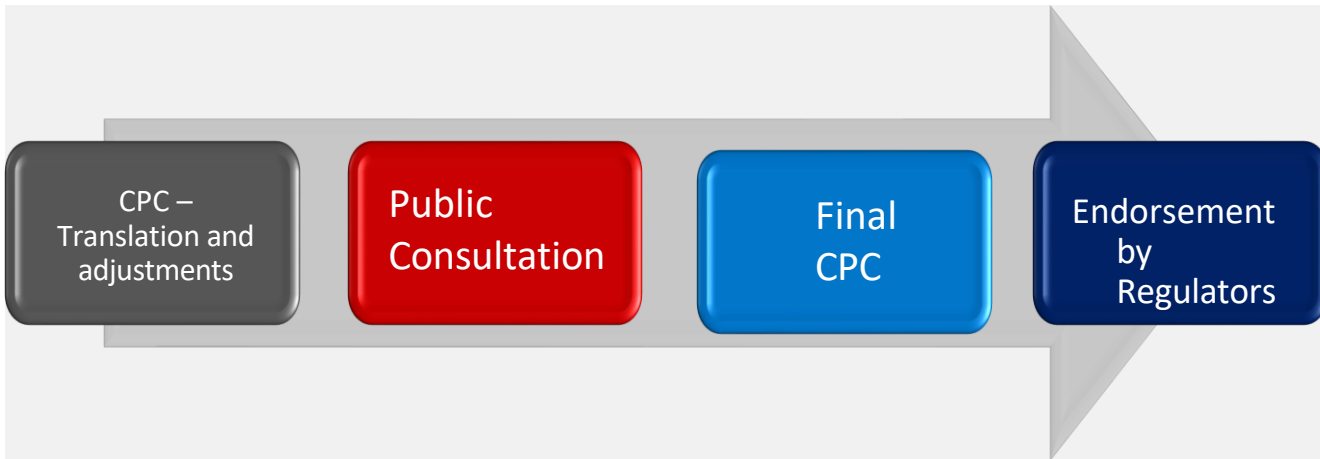
Capacity
Building

Support
Regulators

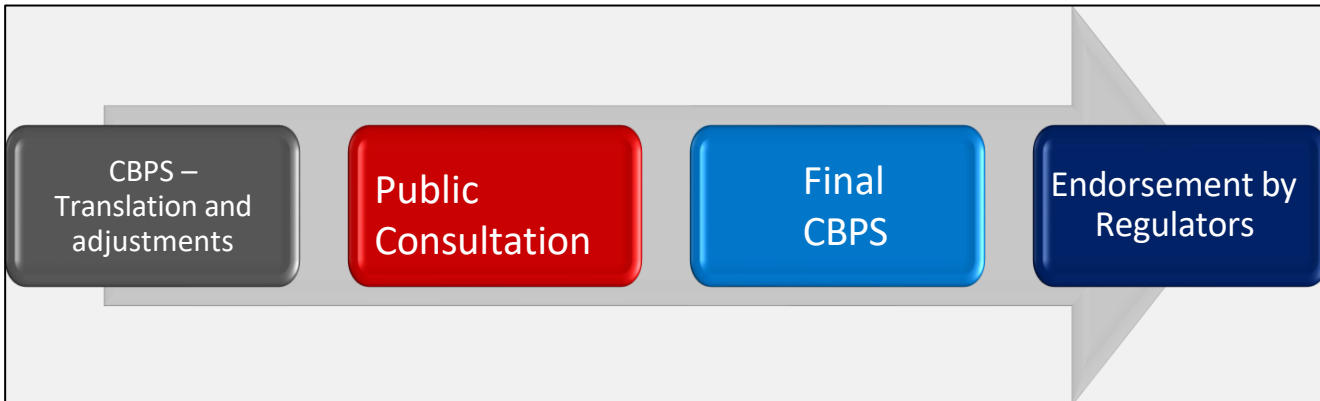
Promote
engagement



Financial



Disclosure Sustainability



CVM' s Calendar:

- 2024 – Voluntary adoption (English)
- 2025 – Voluntary adoption (Portuguese)
- 2026 Full adoption of IFRS S1 and IFRS S2

Vania Maria da Costa Borgerth

