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

**41st SESSION
6 – 8 November 2024**

Friday, 8 November 2024

**Agenda item 5 (c). ISAR Honours – highlights of illustrative
initiatives**

Presented by

SEC, Brazil

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CVM

Comissão de Valores Mobiliários

Resolution CVM nº 193/23

Fernando Constantino

Securities and Exchange Commission of Brazil



IFRS S1

General Requirements for Disclosure of Sustainability-related Financial Information

IFRS S2

Climate-Related Disclosures



RCVM 193

- 🌳 Requires the preparation and disclosure of the financial information report related to sustainability, based on the international standard issued by the International Sustainability Standards Board – ISSB;
- 🌳 Standardization and Harmonization: more transparency, comparability, confiability and interoperability;
- 🌳 Report presented separately from the DFs (minimum frequency - annually);
- 🌳 Assurance by an independent auditor registered with the CVM.

Timeline





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