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

Consultative meeting on capacity-building needs for effective implementation of sustainability reporting requirements Tuesday, 5 November 2024

Enhancing regulatory and institutional support for promoting high-quality sustainability reporting

Presented by

Vania Maria de Costa Borgerth Brazilian Sustainability Pronouncements Committee

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Consultative Meeting on Capacity Building needs for Efective implementation of Sustainability Reporting Requirements

Enhancing Regulatory and Institutional Support for Promoting High-quality Sustainability Reporting

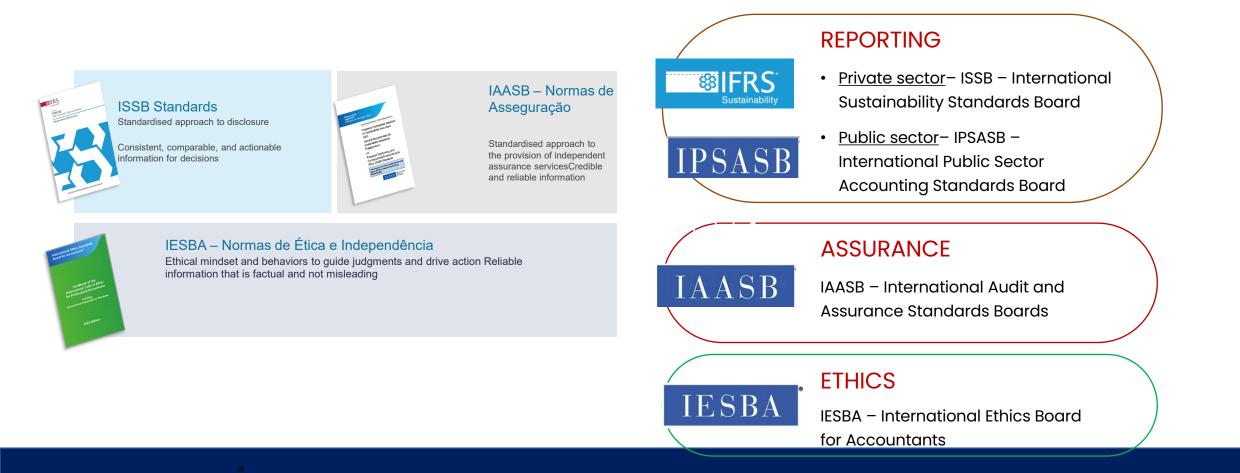
Vania Borgerth

Geneve – November 5, 2024



IESBA

Main Standard Setters



Responsibilities

What to expect from each





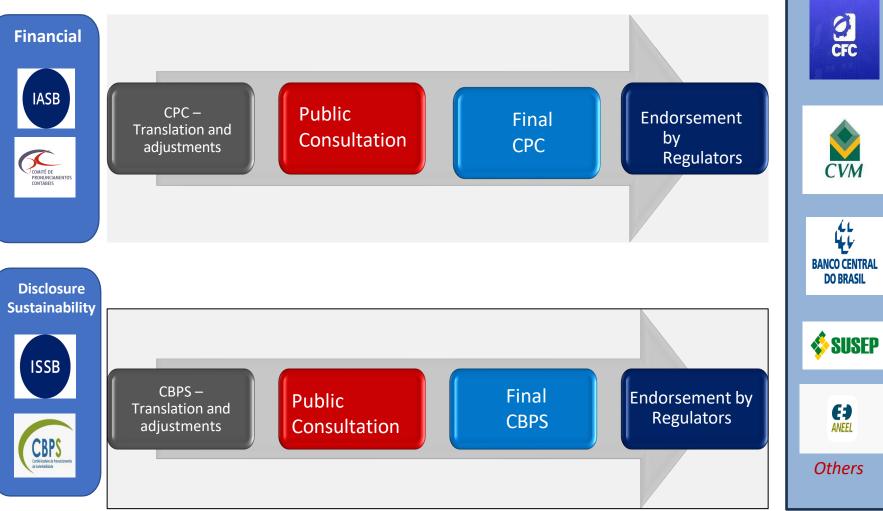
BUILDING SUSTAINABILITY











• 2024 – Voluntary adoption (English) with limited review

- 2025 Voluntary adoption (Portuguese) with limited review
- 2026 Full adoption of IFRS S1 and IFRS S2 (Resolutions 217 and 218) with Reasonable Assurance

Vania Maria da Costa Borgerth





