





INTEGRATED REPORTING COMMITTE OF SOUTH AFRICA

Annual Conference 2022

Integrated Reporting in Brazil

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CBARI



- Link between IIRC and Brazilian market
- Engagement of market institutions
- IR Framework

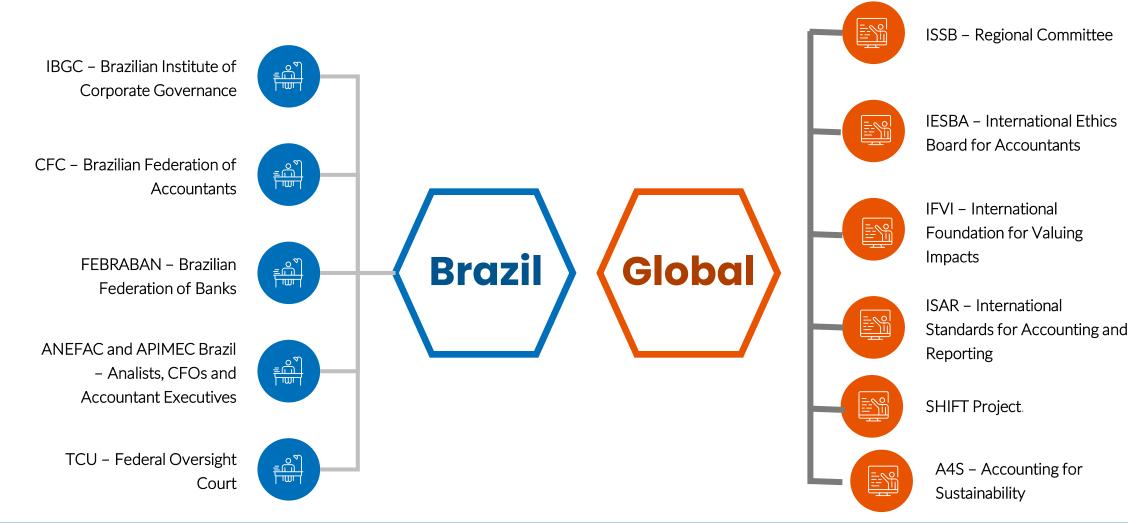
- Strong influence
- Quarterly meetings
- More than 700 participants
- Report or Explain Stock and Exchange Index (2014) and State Owned Corporate Governance Act (2016)
- National Oversight Court (TCU) made Integrated Reporting mandatory for the Federal level SOEs (DN 170/18; 178/19)
- Permanent requirements since 2020 (IN 84)
- Conclusion of 2 WGs established by Brazilian Federation of Accountants
- Resolution 14 of Brazilian Securities and Exchange Commission
- Close to 200 companies reporting based on <IR> Framework
- CBARI revising its structure to better serve ISSB's mission.







CBARI









CBPS - Governance-ready for ISSB

Similar Structure

Same institutions

Similar due Process

A business plan is a written document that describes in detail

Participate in IFRS' public consultation

Translate and harmonize to Brazilian market

Exposure Draft

Final Standard **Global Comparison**

Endorsement by Regulators







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