XBRL|ES

Jornada XBRL España 2023

23 de noviembre 2023

Taxonomías XBRL de sostenibilidad.

Enfoque de la EFRAG y del IASB.

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Board member XBRL International

ISSB

EFRAG

	ISSB	EFRAG
Availability of XBRL Taxonomy	Available for public consultation since July 2023 Final version expected H1 2024	Excel data points is available XBRL taxonomy is expected to be available for public consultation on Q1 2024
Scope	S1 – General requirement for Disclosure S2 – Climate related disclosure Industry-based	ESRS - Core-standard Cross-cutting E,S,G Pending EU Taxonomy/Art. 8
Directives for Application	• Sustainability Disclosure Policy / FCA / UK • Australia / Sustainable Finance Strategy, • Japan / Sustainability Standards Board of Japan • Brazil / (Comissão de Valores Mobiliários, CVM	EU / CSRD
Accessibility	-	European Single Access Point (ESAP)
Technicalities	IFRS taxonomy-style Evaluating : • More categorical type elements • Better alignment S1 and S2 • Improve metrics and targets to be more comparable • Extensibility • SASB elements	IFRS taxonomy-style but with certain multi-dimensionality tendency RTS expected to be deliverd by ESMA
Alignment programmes	Digital Sustainabiility Disclosure Special Interest Group (DSD-SIG / XBRL International)	Digital Sustainabiility Disclosure Special Interest Group (DSD-SIG / XBRL International)

Gracias por su atención.

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