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FINANCIAL REGULATORY AUTHORITY



Sustainable Finance  
Disclosure Requirements  
for Corporate Issuers  
Day 1

**CAPACITY BUILDING  
PROGRAM ON SUSTAINABLE FINANCE  
DISCLOSURE REQUIREMENTS FOR CORPORATE ISSUERS**

Technical Training Program (In-Person) Cairo, Egypt, 28-29 September 2022





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# CAPACITY BUILDING PROGRAM ON SUSTAINABLE FINANCE DISCLOSURE REQUIREMENTS FOR CORPORATE ISSUERS

Technical Training Program (In-Person) | Cairo, Egypt, 28-29 September 2022



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Technical Training Program (in Person) - Cairo, Egypt: 28-29 September 2022







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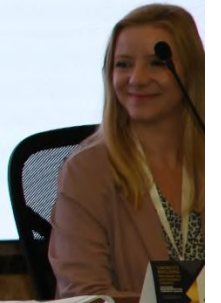
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DR. MOHAMED FARID SALEH  
Executive Director  
Financial Regulatory Authority





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Technical Training Program (In-Person) | Cairo, Egypt, 28-29 September 2022









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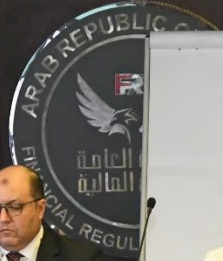


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September 2022



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# CAPACITY BUILDING PROGRAM ON SUSTAINABLE FINANCE DISCLOSURE REQUIREMENTS FOR CORPORATE ISSUERS

Capacity Training Program - 1st Person - Cairo, Egypt 2020 | November 2022



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# Welcome and introduction

Dr. Mohamed Farid Saleh, Executive Chairman,  
Financial Regulatory Authority, Egypt

# CAPACITY PROGRAM DISCLOSURE REQ

Technical Training Program (In-P



## Welcome and introduction

Dr. Mohamed Farid Saleh, Executive Chairman,  
Financial Regulatory Authority, Egypt



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## Next steps

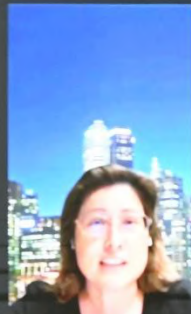
- Aim to **complete discussions** and related decisions about the feedback on the proposed Standards by end of 2022
- View to **issue final Standards** as soon as possible thereafter, subject to comments received
- Focus on properly **considering** all feedback while recognising the importance of **timeliness**
- Consult on **future agenda**, including
  - Sustainability-related risks and opportunities the ISSB should **prioritise**
  - Deliverable for current **SASB Standards** project
  - Develop **building strategy** to support economic growth and developing economies of medium-size economies



# CAPACI PROGRAM

## DISCLOSURE RE

Technical Training Program



Joanne Stampo



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# CAPACITY BUILDING PROGRAM ON SUSTAINABLE FINANCIAL DISCLOSURE REQUIREMENTS

Technical Training Program (In-Person) | Cairo



## Timing of reporting

**Respondents agreed with the proposal that sustainability-related financial disclosures should be provided at the same time as the financial statements**

Respondents raised concerns in doing so in practice in the first years of application due to

- the potential reporting burden
- the need to establish processes for sustainability-related financial disclosures
- the potential incompatibility with existing financial requirements, particularly in smaller companies



## Timing and location of disclosure

Sustainability-related financial disclosures would be required to be published as part of the general purpose financial reporting and at the same time as the financial statements

- The proposals do not mandate which entities would be required to disclose interim sustainability related financial information. However, jurisdictions may require an entity to publish interim reports
  - This is consistent with the parameters for interim reporting specified in IAS 34 *Interim Financial Reporting*
- S1 disclosures are required in interim reports, as required. In others





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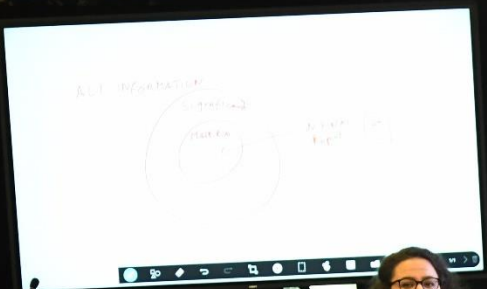
# Timing and location of disclosure

Sustainability related financial information should be disclosed as part of the general purpose financial report or as a separate report or as part of a separate statement.

- The proposals in the draft IFRS Sustainability Disclosures Standard require entities to disclose sustainability related financial information in their general purpose financial reports or as a separate report or as part of a separate statement.
- The proposals also require entities to disclose sustainability related financial information in their general purpose financial reports or as a separate report or as part of a separate statement.
- The proposals also require entities to disclose sustainability related financial information in their general purpose financial reports or as a separate report or as part of a separate statement.







...related financial disclosures would be required to be published as financial reporting and at the same time as the financial reporting.

- The proposed IFRSs do not mandate which entities would be required to be published as financial reporting. However, jurisdictions may wish to publish reports.
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