

## Declaraciones para apoyar las aplicaciones

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El 22 de abril [la Fundación IFRS anunció](#): “*The International Sustainability Standards Board (ISSB) has during its April board meeting in Beijing agreed to propose requirements for nature-related disclosures in the form of an IFRS Practice Statement. —The ISSB’s existing Standards already require companies to provide material information about all sustainability-related risks and opportunities, including nature-related risks and opportunities that could reasonably be expected to affect a company’s prospects. —The Practice Statement would complement IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures, without changing the requirements in the Standards. When a company needs to provide information about nature-related risks and opportunities in accordance with IFRS S1, the Practice Statement would explain how to do this. This form of standard-setting therefore minimises disruption, which is particularly important because companies and jurisdictions are in the process of implementing and adopting the ISSB Standards. —The decision today follows the ISSB’s work to specify aspects about material information on nature-related risks and opportunities for companies to disclose, drawing on the Taskforce on Nature-related Financial Disclosures (TNFD) framework. —The ISSB aims to publish an exposure draft for public comment in October 2026, giving stakeholders the opportunity to provide feedback on the proposed requirements, including on whether an IFRS Practice Statement is the right form of standard-setting for nature-related disclosures.*” [Según aparece en una presentación de IASB](#), “*The revised Practice Statement is designed to support improvements to and greater global alignment in management commentary and similar reports.*” En su manual sobre el debido proceso se dice: “*Practice guidance The Board may produce non-mandatory practice guidance, normally on a topic not addressed by an IFRS Standard (such as the Practice Statement on management commentary), if it considers that doing so would improve financial reporting. The Board follows the same procedures used for the development of a Standard, including the balloting of documents.*” Este cuerpo manifestó: “*The ISSB welcomes the [issuance of the IASB’s revised Management Commentary Practice Statement](#) (Practice Statement). The Practice Statement is an important tool to support connected reporting. The Practice Statement will facilitate better connections between financial statements and sustainability-related financial disclosures. This is an important example of [connectivity](#) in the work of the IASB and the ISSB.*” Muy acertado decidir ayudar a la comunidad para aplicar un estándar que pretende orientar revelaciones sobre la sostenibilidad. Al mismo tiempo la acción de ISSB confirma que para varios la norma no es suficientemente clara. Como se dice, el proyecto solo se espera para octubre de 2026, es decir, dentro de 6 meses. Como lo hemos anotado en el pasado, los buenos contadores deben dedicarse a estudiar a profundidad estas nuevas revelaciones, de

manera que puedan servir a sus clientes con un bagaje mucho más allá de como llenar los formularios que se diseñen al respecto.

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