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NEIS: NUEVOS REPORTES DE SOSTENIBILIDAD APLICABLES PARA EMPRESAS EN LA UE DESDE 2024

NEIS: NEW SUSTAINABILITY REPORTS APPLICABLE TO COMPANIES IN THE EU FROM 2024

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RESUMEN

El artículo presenta un análisis introductorio de las Normas Europeas de Información sobre Sostenibilidad (NEIS), que entrarán en vigor en la Unión Europea para los estados financieros del 2024 en adelante. Las NEIS se caracterizan por su doble materialidad, que incluye materialidad financiera y materialidad de impacto, el alcance e información requerida en comparación con las Normas Internacionales de Información Financiera sobre Sostenibilidad (IFRS S).

El estudio es de tipo cualitativo, teórico, documental y

PALABRAS CLAVE

Gobernanza, reportes organizacionales, riesgos, sostenibilidad, sustentabilidad.

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explicativo. identificando lineamientos, particularmente la NEIS 1 “Requisitos generales”, que son aspectos a divulgar sobre incidencias, riesgos y oportunidades relacionados con cuestiones ambientales, sociales y de gobernanza. Las NEIS representan un avance significativo de información sobre sostenibilidad en empresas; Al ser una norma transversal y transectorial, los elementos derivados de la misma, serán de aplicación y guía de interpretación para las demás normas emitidas. Su implementación permitirá a los inversores y otros interesados tomar decisiones más informadas sobre las empresas en las que invierten.

ABSTRACT
The article presents an introductory analysis of the European Sustainability Reporting Standards (ESRS), which will come into force in the European Union for financial statements from 2024 onwards. The ESRS are characterized by their double materiality, which includes financial materiality and impact materiality, the scope and required information compared to the International Financial Reporting Standards on Sustainability (IFRS S). The study is qualitative, theoretical, documentary, and explanatory nature. Identifying guidelines, particularly ESRS 1 “General Requirements,” which are aspects to disclose on impacts, risks, and opportunities related to environmental, social, and governance issues. The ESRS represent a significant advance in sustainability reporting for companies; as a cross-cutting and cross-sectoral standard, the derived elements will be applicable and a guide for interpreting other issued standards. Their implementation will allow investors and other stakeholders to make more informed decisions about the companies in which they invest.

KEYWORDS

Environment, Governance, Organizational reports, Risks, Sustainability

INTRODUCTION

Since the early 1970s, institutional recognition of sustainability has emerged as a reaction to growing social awareness of the global crisis evidenced by biodiversity deterioration and multicultural degradation. Although sustainability has a history of over three hundred years (Escrivá, 2023, p. 22), lthe Stockholm Conference marks the officially recognized starting point for interpreting progress in building new relationships between the economy and nature (Naciones Unidas, 1972) (Bedoya Parra & Mejía Soto, 2023, p. 95). The 1970s are so significant for these topics that the birth of ecological economics is considered to date from the publication of The Entropy Law and the Economic Process (Georgescu-Roegen, 1996 [1971]).

It should be clarified that the terms “sustainability” and “sustentability” are different; the first is associated with financial, economic, organizational interests, of an economic-centric and anthropocentric nature; the second is associated with life defense, of a biocentric and ecocentric nature. The development and philosophy of the ESRS respond to sustainability interests, despite having a greater commitment to natural and social conditions than the IFRS S, which develop simple materiality with explicit interest only in financial matters.

Specifically, for the accounting field, the increasing social demand for greater organizational responsibility in environmental, social, and governance aspects has led to a rise in methodologies, frameworks, and standards for preparing and presenting non-financial organizational reports. In 1997, the Global Reporting Initiative GRI was created, promoting sustainability reports (GRI, 2023), at the beginning of the second decade of the 21st century, the International Integrated Reporting Council (IIRC) emerged (IIRC, 2014). In 2011, the Sustainability Accounting Standards Board (SASB) was founded, later issuing seventy-seven standards (SASB, 2023). In 2015, the seventeen Sustainable Development Goals (SDGs) were formulated (UN, 2015). In 2021, the International Sustainability Standards Board (ISSB) was created, and two years later, the first two IFRS S standards were issued (ISSB, 2023a, 2023b). Congruently, the European Union's response was the formulation in July 2023 of the twelve ESRS (European Commission, 2023a).

Under the advisory of the European Financial Reporting Advisory Group EFRAG, the European Union implemented the European Sustainability Reporting Standards ESRS, promulgated on July 31, 2023, and effective from January 1, 2024. The ESRS presents a chronological coincidence with the Financial Reporting Standards on Sustainability IFRS S issued by the International Sustainability Standar Board ISSB, where the first two standards were issued on June 26, 2023, and their entry into force corresponds to the same start date as the ESRS.

The European Sustainability Reporting Standards ESRS constitute a tool for entities to communicate with stakeholders regarding impacts, risks, and opportunities related to sustainability issues, i.e., reporting how the organization affects environmental and social conditions and how these aspects associated with sustainability impact the organization positively or negatively. This European regulation, parallel to the development of the International Financial Reporting Standards on Sustainability IFRS S approved in June 2023 and effective on the same date as their European counterparts, seeks to inform about risks and opportunities that sustainability issues represent for organizational finances, their scope, and more limited materiality compared to the ESRS, constituting one of the main differences between the mentioned standards.

The present introductory article highlights the importance that sustainability represents for bodies regulating organizational communication with different stakeholder groups. Financial and non-financial organizational reports reflect the categorization and stratification that the standardizer makes of the different actors converging as users of organizational information. While for some bodies, risk capital providers are the most important users, other regulatory proposals consider a much broader universe of important users. Underlying the spirit of the standards are currents of strong moral anchoring called sustainability and sustentability; the first prioritizes financial and organizational aspects, while for the second, interest in life and the protection of ecosystemic conditions that make it possible prevails. This last reflection is beyond the scope of this article, but readers are urged to approach it critically, understanding that regulation is not objective and is politically militant; standards are not innocuous or neutral.

METHODOLOGY

The research conducted is qualitative, theoretical, documentary, and explanatory in nature. Allowing through the systematic literature review technique to reference topics, laws, regulations, and relevant authors in the field of the standard, to propose the basic aspects of the ESRS related to the issue in question (Da Silva et al., 2020). As a result, through Aigneren, M.'s (2009) content analysis, the basic aspects of the European Sustainability Reporting Standard ESRS are identified, which, from a qualitative study, are synthesized and in some sections compared with the International Accounting Standards IAS, International Financial Reporting Standards IFRS, and International Financial Reporting Standards on Sustainability IFRS S. Thus understanding the scope, differences, and similarities between financial standards and the two main formats of organizational sustainability standards.

Results and analysis

a) Background of the European Sustainability Reporting Standards ESRS

Directive 2013/42 of the European Commission and the European Parliament states in Article 19 that "to the extent necessary for an understanding of the company's development, performance, or position, this analysis shall include both financial and, where appropriate, non-financial nature, relevant to the specific activity of the company, including information relating to environmental and personnel matters" (European Parliament and Council of the European Union, 2013, p. 19).

On December 11, 2019, the European Commission approved the European Green Deal (European Commission, 2019). The Deal responds to climate and environmental challenges, aiming to "transform the EU into a fair and prosperous society with a modern, resource-efficient, and competitive economy, where there are no net emissions of greenhouse gases by 2050 and economic growth is decoupled from resource use" (European Commission, 2019, p. 2)

The Deal assumes responsibility for issues such as natural capital, health, and well-being, concerning what it terms environmental risks and impacts. It asserts that "the human dimension must be prioritized" (European Commission, 2019, p.

2), reflecting a clear anthropocentric imperative. It also states that the situation "represents an opportunity to firmly place Europe on a new path of sustainable and inclusive growth" (p. 2), explicitly defending economic growth, that is, there is no halt or brake on the perpetual growth drive of traditional economics. The path remains continuous with consumption. Authors advocating for sustainable development argue that sustainability is a new stage of infinite economic growth, now recognizing the risks and opportunities in the economy-nature relationship and incorporating these aspects into financial calculations. In this sense, sustentability and sustainability development can be seen as antagonistic concepts (Bedoya Parra & Mejía Soto, 2023, p. 97; Bedoya Parra et al., 2023, p. 123).

The Green Deal aligns with the Sustainable Development Goals SDGs (UN, 2015, p. 16), which also constitute an apology for perpetual economic growth, not only through SDG 8 "Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all" but throughout its entire narrative. The European Union aims to achieve climate neutrality by 2050 (European Commission, 2019, p. 5), promote a circular economy (p. 8), ensure healthy and environmentally responsible food systems, and implement just transitions and sustainability-linked fiscal reforms (p. 20). The EU, which champions this sustainability model, Paradoxically advances in an international conflict where environmental and social impacts are not the primary focus of reporting, as propaganda obscures both the true causes and interests of the war, but also conceal the negative impact on nature.

Directive (EU) 2464 of 2022 specifies which companies must report sustainability, related information under the double materiality criterion, that is, disclosing how the company impacts the environmental and social landscape and how it is affected by sustainability issues (European Parliament and Council of the European Union, 2022, p. 19 bis) (European Commission, 2023b, p. Recital 1). This contrasts with the IFRS Sustainability Standards, which adopt a strictly financial materiality approach, requiring disclosure only of information that financially affects the organization. IFRS S1 states that "this [standard] requires an entity to disclose information about all sustainability-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, access to finance, or cost of capital over the short, medium, or long term" (ISSB, 2023a, p. 3). Financial considerations are the sole concern of the IFRS S, the standards redaction of International Sustainability Standards Board ISSB leaves no doubt in stating that: "sustainability-related risks and opportunities that cannot reasonably be expected to affect the entity's prospects are outside the scope of this [standard]" (ISSB, 2023a, p. 6). In contrast, the European Sustainability Reporting Standards ESRS adopt a double materiality approach, requiring disclosure of how sustainability affects the organization and how the organization impacts environmental and social issues.

Commission Delegated Regulation (EU) 2023/2772 of July 31, 2023, approves the following twelve ESRS, categorized into cross-cutting, thematic (environmental, social, and governance), and sectoral standards (European Commission, 2023b, p. 5), as listed below:

Table 1.
European Sustainability Reporting Standards

NEIS	Nombre
1	Requisitos generales
2	Información general
E1	Cambio climático
E2	Contaminación
E3	Recursos hídricos y marinos
E4	Biodiversidad y ecosistemas
E5	Uso de los recursos y economía circular
S1	Personal propio
S2	Trabajadores de la cadena de valor
S3	Colectivos afectados
S4	Consumidores y usuarios finales
G1	Conducta empresarial

Source: Own elaboration.

Development of this article focuses primarily on ESRS 1 General Requirements, as it is a cross-cutting and cross-sectoral standard.

b) General requirements of the European sustainability reporting standards

The objective of the European Sustainability Reporting Standards ESRS is to specify the sustainability information that companies must disclose under EU regulations (European Commission, 2023b, p. 5). They specify the information companies must disclose about their material impacts, risks, and opportunities related to environmental, social, and governance issues (p. 2). The purpose of ESRS 1 is "to enable an understanding of the architecture of the ESRS, drafting conventions, and fundamental concepts used, as well as the general requirements for preparing and presenting sustainability information [in accordance with EU regulations]" (p. 5).

The ESRS establish the following information areas, which are also followed by the International Sustainability Standards Board ISSB standards.

Table 2
Information Areas

Gobernanza (GOV)
Estrategia (SBM)
Gestión de incidencias, riesgos y oportunidades (IRO)
Parámetros y metas (MT), los IFRS S utilizan el término métricas y objetivos

Source: (ISSB, 2023a, p. 25), (ISSB, 2023a, p. 25) (European Commission, 2023b, p. 12)

The structure of ESRS information areas was developed by the Task Force on Climate-Related Financial Disclosures (TCFD, 2017, pp. 26–29). The aforementioned connection between the ESRS, IFRS S, and TCFD criteria demonstrates the interrelation among various frameworks for organizational sustainability reporting.

a) Qualitative characteristics of information

ESRS 1 “General Requirements” stipulates that when presenting the Sustainability Statement, companies must apply the fundamental characteristics of information: relevance and faithful representation, as well as the enhancing qualitative characteristics of comparability, verifiability, and understandability (ESRS 1 in European Commission, 2023b, p. 19) (Appendix B, European Commission, 2023a). Appendix B of ESRS 1 defines these qualitative characteristics of the information, establishing the following: relevance (European Comission, 2023a, pp. QC 1-QC 4), faithful representation (pp. QC 5 - QC 9), comparability (pp. QC 10 - QC 12), verifiability (pp. QC 13 - QC 15), understandability (pp. QC 16 - QC 20). Comparative information is not required in the first year of preparing the Sustainability Statement (European Commission, 2023a, p. 136)

The Conceptual Framework for Financial Reporting by the International Accounting Standards Board IASB establishes relevance and faithful representation as fundamental qualitative characteristics (IASB, 2018b, p. 2.5) and comparability, verifiability, timeliness, and understandability as enhancing characteristics (IASB, 2018b, p. 2.23). The IFRS S state that the qualitative characteristics of sustainability-related financial information are the same as those for financial information, as outlined in Appendix D of IFRS S1 (ISSB, 2023b, p. D2).

Multidimensional accounting asserts that the basic requirements of information [termed not as characteristics] are faithful representation and transparency. It also defines auxiliary or complementary requirements for accounting: auditable, accessible, complete, comparable, comprehensible, reliable, consistent, clear, material, timely, accurate, predictable, regular, relevant, and verifiable (Montilla Galvis et al., 2023, pp. 42-49).

b) Double Materiality

Double materiality is a hallmark of the ESRS (European Commission, 2023a, p. 21) ldistinguishing them from the IFRS S, which focus solely on financial materiality. According to the European Sustainability Reporting Standards, materiality encompasses two fields (European Commission, 2023a, p. 37):

- Relative importance in terms of incidence (European Commission, 2023a, pp. 43-46)

- Relative financial importance (European Commission, 2023a, pp. 47-51)

Relative importance in terms of incidence aligns the guidance of the United Nations regarding the respect that companies must uphold for human rights, as well as with the OECD Guidelines for Multinational Enterprises (United Nations, 2011) (OECD, 2011) (European Commission, 2023a, p. 45).

The materiality concept in the ESRS is bidirectional. The International Financial Reporting Standards on Sustainability IFRS S is unidirectional and financially oriented, meaning that its sole focus is on the effect on financial performance. Impact materiality in the ESRS refers to positive or negative impacts on people and nature, with severity measured by "scale, scope, and irremediability character of incidence" (European Commission, 2023a, p. 45). "Materiality [is] the measure, against a comparison standard, of any item included in or omitted from accounting records or financial statements, or of any procedure or change therein which ostensibly may change affect such statements" (Cooper & Ijiri, 2005, p. 404) Materiality refers to accounting information whose inclusion or omission could influence the decisions of financial statement users.

"An entity shall disclose material information about sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects. In the context of sustainability-related financial disclosures, information is material if omitting, misstating, or obscuring of such information would influence the decisions made by the primary users of general-purpose financial reports. These reports include financial statements and sustainability-related financial disclosures, which provide information about a specific reporting entity" (ISSB, 2023b, pp. 17–18). This wording reveals the ISSB's bias, where materiality exists only when there is a financial impact on the organization.

The drafting of the International Financial Reporting Standards is categorical, the sole concern of the International Financial Reporting Standards Foundation IFRSF, through the International Sustainability Standards Board ISSB, is financial in nature, not the protection of the environment. From this perspective, the ISSB functions as an instrument or appendix of the International Accounting Standards Board IASB, a role that the ISSB itself appears to acknowledge when it states that “sustainability disclosure is an extension of the materiality scope used in the process of determining what information should be included in a company's financial statements” (European Commission, 2023a, p. 47). In essence, the term “sustainability” is misleading; it conveys a concern for the public interest, but fundamentally, it is oriented toward private financial interest.

The IASB's Conceptual Framework for financial information, with regard to materiality, states that “Information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial reports make on the basis of those reports, which provide financial information about a specific reporting entity. In other words, materiality is an entity-specific aspect of relevance based on the nature or magnitude, or both, of the items to which the information relates in the context of an individual entity's financial report. Consequently, the Board cannot specify a uniform quantitative threshold for materiality or predetermine what would be material in a particular situation” (IASB, 2018a, p. 2.11). Materiality within the IFRS Sustainability Standards (IFRS S) is assumed from the perspective of financial reporting standards, where users are identified based on the concept of representative or prototypical users who reflect a broader interest (Fowler Newton, 2008, p. 570).

In relation to the concept of double materiality, ESRS establish the existence of two categories of stakeholders. The first are the affected stakeholders, described as “individuals or groups whose interests are or could be affected, positively or negatively, by the undertaking's activities and its direct and indirect business relationships across its value chain” (European Commission, 2023a, p. 22). The second group comprises users of sustainability statements, which in practice corresponds to the primary users of financial information, in general namely, providers of risk capital.

The group of stakeholders defined by the ESRS represents a novelty and a departure from the international financial model [IASB]: it shifts the focus from the effects of sustainability on company financial interests to a concern for the impact that the organization generates on nature and its relationships. According to the International Accounting Standards Board IASB, the users of financial information are existing and potential investors, creditors, and lenders (IASB, 2018b, pp. 1.3, 1.10). These users, as established by the IASB, have been regarded by financial accounting theory as external users, referring to those who do not have access to full and direct information within the organization (Chaves *et al.*, 2006, p. 54).

The ESRS indicate that, in addition to traditional financial users, other users include "the company's business partners, trade unions and social partners, civil society and non-governmental organizations, governments, analysts, and academics" (European Commission, 2023a, p. 22b). Appendix A further clarifies that "the common categories of stakeholders are the following: employees and other workers, suppliers, consumers, clients, end-users, local communities and people in vulnerable situations, and public authorities, such as regulators, supervisors, and central banks" (European Commission, 2023a, p. AR6).

Ultimately, all impacts on nature whether in the short or long term, will have financial consequences. This is acknowledged by the Global Reporting Initiative GRI which states: "Even if they lack financial materiality at the time of reporting, most, if not all, impacts of an organization's activities and business relationships on the economy, environment, and people eventually become matters of financial materiality. Consequently, these impacts are also relevant to stakeholders concerned with financial performance and the organization's long-term success. Understanding these impacts is a necessary first step in identifying related matters of financial materiality for the organization" (GSSB, 2023, p. 12). In parallel, it should be noted that it is highly probable that all economic activities of the organization will necessarily have an impact on nature and society.

c) Procedural aspects of the ESRS

The preparation and presentation of sustainability information under the ESRS must consider the following aspects:

- The sustainability statement must be issued with the same reporting dates as the financial statements of the organizations (European Commission, 2023a, p. 73). This criterion is consistent with accounting theory, which states that "financial statements are issued alongside annual reports or discussion and analysis memorandums prepared by the managers" (Fowler Newton, 2007, p. 439)
- Sustainability information must include links between retrospective and prospective information (European Commission, 2023a, p. 74). This criterion can be compared with the informational needs outlined by the multidimensional accounting research program, which are expressed in four goals pursued by the science of wealth valuation.

"Retrospective: Accountability for the organization's management of multidimensional wealth under its control.

Present: To spatially and temporally represent the qualitative and quantitative valuation of the existence and flow of multidimensional wealth controlled by the organization

Predictive: To spatially and temporally project possible and probable behaviors of the qualitative and quantitative valuation of the existence and circulation of multidimensional wealth controlled by the organization.

Prospective: To serve as a techno-scientific support for informed decision-making by information users, based on the general purpose of integral sustainability, through the identification of preferred qualitative and quantitative valuations of the existence and flow of multidimensional wealth" (Montilla Galvis et al., 2023).

- The ESRS define the short term as the period covered by the financial statements, the medium term as five years, and the long term as periods exceeding five years (Comisión Europea, 2023a, p. 77)
- The entity must present comparative information in its quantitative and monetary parameters, when necessary, comparative explanatory information should

also be provided (European Commission, 2023a, p. 83). Multidimensional accounting states that a requirement of accounting reports is that they be "Comparable: they must allow users to understand changes in wealth by analyzing differences and similarities in wealth management across multiple periods (horizontal), among various entities at the same time (vertical), or across multiple periods for multiple entities (transversal)" (Montilla Galvis *et al.*, 2023, p. 46).

- The sustainability statement must be presented in a format readable by both humans and machines (European Commission, 2023a, p. 111b). Taxonomy frameworks have advanced significantly, allowing standardized languages to present uniform information that can be interpreted using consistent reference criteria.
- The Sustainability Statement is structured into four sections: general information, environmental information, social information, and governance information (European Commission, 2023a, p. 115). This structure resembles with other initiatives such as sustainability which include four categories, universal, economic, social, and environmental, grouped into universal, sector-specific, and topic-specific standards (GSSB, 2023, pp. 3–4). The principles of the Global Compact are grouped into four areas: human rights, environment, labor standards, and anti-corruption (United Nations, 2000). The Sustainable Development Goals SDGs may also be categorized similarly (UN, 2015, p. 16)

Starting in 2025, empirical studies may be developed in order to know the concrete processes of forms and essence of preparing and presenting non-financial information in organizations, particularly in relation to sustainability. Research opportunities will expand as comparisons become possible between the European ESRS and the international IFRS S standards. These studies will be both theoretical and practical opportunities to advance critical judgments improve the integration of nature and society into organizational reporting.

CONCLUSIONS

The widely recognized environmental and ecological crisis has prompted theoretical and practical advancements across different fields of knowledge and professions to address this situation. Accounting has not remained isolated from this movement toward sustainability, as non-financial organizational reporting formats have evolved over the past quarter-century. The focus on sustainable development does not necessarily reflect organizational interest in the protection of natural wealth or ecosystem conditions but rather responds to societal demands for socially and environmentally responsible behavior.

The European Union issued the European Sustainability Reporting Standards ESRS following a long process of drafting documents and regulatory provisions on environmental, social, and sustainability matters. However, this does not necessarily indicate a strong commitment by the EU to the protection of natural and social wealth. These seemingly laudable discourses may serve as propaganda to enhance organizational image, strengthen brands, and reduce partially or entirely social pressure for greater socio-environmental responsibility.

The ESRS embrace double materiality, distinguishing them from the International Financial Reporting Standards for Sustainability IFRS S, which focus solely on impact materiality. The concept of impact in the ESRS explicitly refers to both positive and negative aspects related to sustainability, thereby establishing double materiality and impact as significant advancements in European sustainability standards compared to their international counterparts.

The study of double materiality clarifies the distinction between sustainability and sustainable. While the former primarily relates to financial elements and economic impacts for providers of risk capital, the latter [i.e. sustainable] focuses on physical, biological, chemical, and ecosystemic relationships, this concern transcends financial interests and aims to contribute to the conservation, safeguarding, care, and protection of natural wealth, including stocks, flows, and biocultural relationships [biodiversity and multiculturalism].

The common requirements for both qualitative and quantitative information to be disseminated among the different methodologies, frameworks and standards on sustainability issues raise questions about the proliferation of platforms when a single format could simplify organizational efforts and enhance comparability. The sustainability reports GRI, IIRC integrated reports, the Global Compact, the Sustainable Development Goals SDGs of United Nation, and the ESRS, among others, share convergent elements that could facilitate a unified global reporting standard.

An assessment and ideological orientation of different non-financial reporting methodologies is necessary to determine whether they align with sustainability or sustainable criterion, whether it is positive or normative approaches, whether it adopts an anthropocentrism approach, biocentrism, or ecocentrism, whether it reflects a vision of growth or degrowth, whether it is framed within development or post-development objectives, and whether it focuses on natural capital or financial capital, whether it corresponds to ecological economics or environmental economics, among other value judgments that organizations must confront within the framework of its actions, which are not neutral, but are marked by the political ascription of science, technology and regulation. The above statement is based on the assumption of the inescapable political and ideological commitment inherent in all human action.

Future assessments will determine whether the European Sustainability Reporting Standards ESRS, in theory and practice, contribute to improving socio-environmental wealth and practices or whether they simply join the list of methodologies designed to protect financial capital under the guise of sustainability. The sustainability statements for the 2024 period, to be published in 2025, will contribute to the study of this process.

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