T

enemos todo por aprender sobre la información no financiera. El concepto es fácil de entender, pero no tenemos ni idea de cómo practicarlo. Uno de los temas mas recurrentes tiene que ver con el cambio climático. En la actualidad está expuesto para recibir comentarios el [*Consultation Document On The Update Of The Non-Binding Guidelines On Non-Financial Reporting*](https://ec.europa.eu/info/sites/info/files/business_economy_euro/banking_and_finance/documents/2019-non-financial-reporting-guidelines-consultation-document_en.pdf), preparado por la Comisión Europea. Al comenzar se nos recuerda que “*The Non-Financial Reporting Directive (2014/95/EU) requires large public interest entities with over 500 employees (listed companies, banks, and insurance companies) to disclose certain non-financial information.1 As required by the Directive, the Commission has published Non-Binding Guidelines to help companies disclose relevant non-financial information in a more consistent and more comparable manner.2* (…)”. Entrando en materia se precisa: “(…) *The 2015 Paris Agreement on Climate Change, the United Nations’ Sustainable Development Goals and the Special Report of the Intergovernmental Panel on Climate Change (October 2018) all urge accelerated and decisive climate action to reduce greenhouse gas (GHG) emissions and to create a low-carbon and climate-resilient economy. The EU has agreed ambitious targets for 2030 regarding GHG emission reductions, renewable energy and energy efficiency.6 In 2018 the Commission published its strategic long-term vision for a prosperous, modern, competitive and climate-neutral economy by 2050.7 ―Companies and financial institutions have a critical role to play in the transition to a low carbon and climate-resilient economy. Firstly, an additional annual investment of €180 billion is already needed to meet the EU’s energy and climate 2030 targets, and further funds will be needed to achieve climate neutrality by 2050. Many of these investments represent significant business opportunities, and much of the funding will need to come from private capital. Secondly, companies and financial institutions need to better understand and address the risks of a negative impact on the climate resulting from their business activities, as well as the risks that climate change poses to their business. Weather-related disasters caused a record €283 billion in economic damages in 2017 and could affect about two-thirds of the European population by 2100 compared with 5% today.* (…)”

Nuestra primera dificultad es convencernos de que el cambio climático trae para cada empresa riesgos e impactos, que pueden amenazar, deteriorar, su situación financiera e, incluso, su subsistencia.

El documento plantea revelaciones mínimas. La primera es: *“―Describe the impact of climate-related risks and opportunities on the company's business model, strategy and financial planning, and how strategies might change to address potential transition and physical risks as well as opportunities. [Covers TCFD recommendation Strategy b)]*”

Los contadores necesitan prepararse para ayudar a preparar estas revelaciones y para, en su caso, examinarlas y manifestar si se han preparado o no según los estándares.

*Hernando Bermúdez Gómez*