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Contacto CONAMER

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Asunto: Association's Comments on the proposed amendments to the General Provisions applicable to security issuers and other participants of the securities market
Datos adjuntos: Association of International Certified Professional Accountants - Response to Mexico National Banking and Securities Commission.pdf
Marca de seguimiento: Seguimiento
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Dear Members of the National Banking and Securities Commission

On behalf of the Association of International Certified Professional Accountants, I am pleased to enclose our response to the public consultation on the proposed amendments to the General Provisions applicable to security Issues and other participants.

Please do let hesitate to contact me if I may be of further assistance,

Kind regards

Michelle Mullen
Vice President – Global Advocacy

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Mexico National Banking and Securities Commission

By email: contacto@conamer.gob.mx

Dear Sirs

General provisions applicable to securities issuer and other participants of the securities market.

The Association of International Certified Professional Accountants® (the Association) welcomes the opportunity to comment on the Mexico National Banking and Securities Commission (CNBV) proposed amendment to the “General provisions applicable to securities issuer and other participants of the securities market.”

The Association, representing AICPA® & CIMA®, advances the global accounting and finance profession through its work on behalf of nearly 600,000 AICPA and CIMA members in almost 200 countries and territories. Many of our members work for companies who will be subject to the scope of the proposals (and the many SMEs who support their local supply chain).

On behalf of our members and the companies that they advise, we welcome the CNBV proposal to align the sustainability reporting framework with IFRS S1 and IFRS S2.

As the Association, we advocate globally for the adoption of IFRS S1 and IFRS 2 as the baseline sustainability-related reporting standards. In response to many global consultations, our common position is that there is a need for consistency across the world in relation to sustainability reporting so as to limit (or minimize) the risk of unnecessary complexity in the reporting requirements of companies and entities that power our local and global economies. In particular, consistent measurements and reporting bring clarity to what is becoming a complex landscape and will also allow businesses to meet their regulatory and societal obligations in a cost effective way.

Consistency and reduced complexity across the world also offers companies a route to practical compliance rather than different measures or approaches country by country.

We welcome the proposal to align the General Provisions with the requirements under IFRS S1 and IFRS 2.

If you would like to discuss any of these matters further please do not hesitate to contact me at Michelle.Mullen@aicpa-cima.com

Yours faithfully,



Michelle Mullen
Vice President, Global Advocacy