



# SUSTAINABLE KNOWLEDGE

Foi publicado em Agosto passado, o Relatório do IPCC - Intergovernmental Panel on Climate Change da ONU, sobre as Mudanças Climáticas: "Report (Assessment report 6, AR6) Climate change 2021: The Physical science Basis" [ver a página seguinte].

O RELATÓRIO, pese embora a circunstância de não responder a muitas questões fundamentais, e apresentar diversas falhas lógicas, factuais e estatísticas de relevo, assenta numa base documental que impressiona (são na verdade, três documentos, não necessariamente coincidentes entre si: um Summary for Policymakers, um Technical Summary, e o Full Report).

A mensagem geral que dele tem sido retirada é a de que restam poucos anos para prevenir que os danos provocados pelas mudanças climáticas se tornem IRREVERSÍVEIS.

E esta crescente preocupação dos cientistas quanto à possibilidade de o SOBRE-AQUECIMENTO de causa humana poder conduzir os sistemas naturais da Terra para lá dos pontos críticos de inflexão encontra eco na multiplicação real de eventos climáticos extremos com uma frequência estatisticamente inusitada.

Porém, a ser assim, e aceitando-se que o tempo urge, parece ser igualmente imperioso admitir que os piores cenários só poderão ser evitados através de uma TRANSFORMAÇÃO urgente, radical e dramática dos sistemas de energia que sustentam toda a actividade humana.

Na AEM, acreditamos que essa transformação, assente na descarbonização da economia global, ainda é possível em tempo útil.

## Porquê?

Porque temos sido observadores quotidianos e privilegiados do enorme esforço que as principais empresas portuguesas, e em especial as EMPRESAS COTADAS, têm vindo a realizar na reorientação dos seus negócios, actividade e processos, no sentido de um futuro de neutralidade carbónica.

Porque é nas empresas, e no sector privado da economia, que se encontra a inovação, a tecnologia, a capacidade de computação, e o investimento indispensáveis a uma nova economia NET ZERO.

E porque é dessa capacidade, de resiliência, inovação, e reconstrução que poderá resultar o crescimento económico e a criação de emprego imprescindíveis para uma transição verde, JUSTA e equitativa.

É também por essa razão que, em todos os *fora* relevantes, a AEM, à semelhança de inúmeras outras associações empresariais melhor informadas sobre estes temas, continuará a opor-se à crescente pressão legislativa e regulatória, que a Comissão Europeia insiste em fazer recair sobre as empresas criando sucessivos obstáculos ao desenvolvimento de estratégias ESG comprovadamente eficazes e arriscando bloquear ou desacelerar definitivamente a transição da economia real para uma nova economia climática.

Porque são as empresas e a iniciativa privada, e não os Estados, quem gera riqueza e cria empregos produtivos, apenas as empresas poderão verdadeiramente ser os CATALISADORES de uma nova economia net zero.

Abel Sequeira Ferreira  
Director Executivo

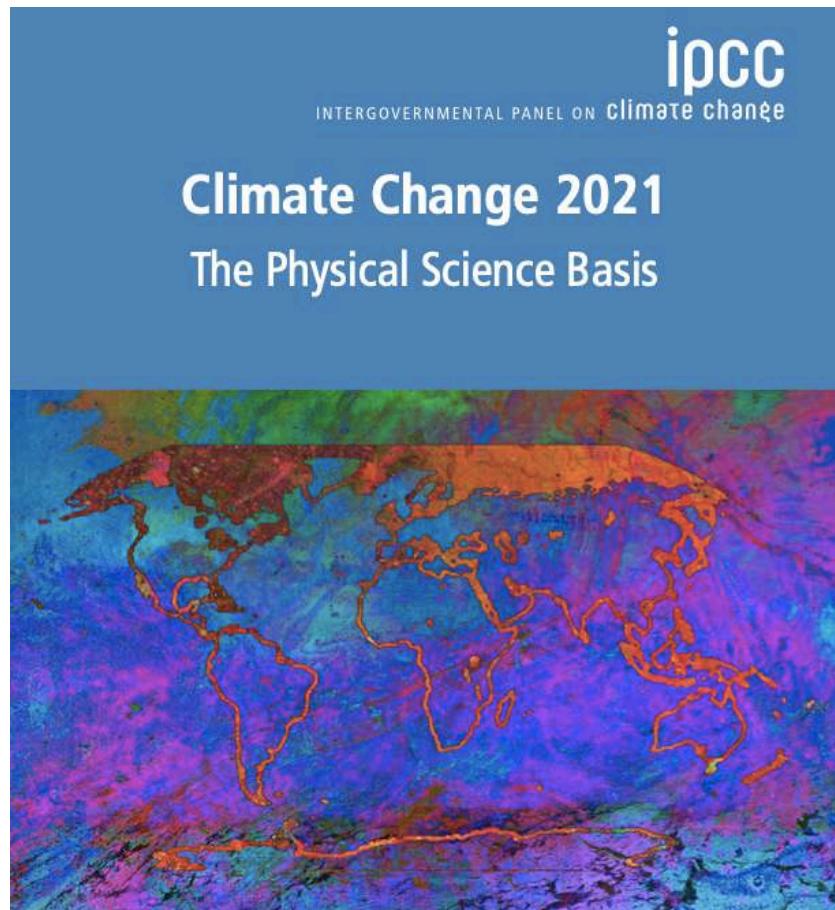


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## EM DESTAQUE

IPCC  
ASSESSMENT  
REPORT 6 (AR6)  
“CLIMATE  
CHANGE 2021  
THE PHYSICAL  
SCIENCE BASIS”



EUROPEAN  
COMMISSION  
“DELIVERING THE  
EUROPEAN  
GREEN DEAL”



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## EM DESTAQUE

### Portugal

OECD member



“SDG  
DASHBOARDS  
AND TRENDS -  
OECD”

OVERVIEW

INDICATORS

POLICY EFFORTS

SDG Index Rank

**27** /165

SDG Index Score



Spillover Score



#### SDG Dashboards and Trends

Click on a goal to view more information.



Dashboards: ● SDG achieved ● Challenges remain ● Significant challenges remain ● Major challenges remain  
 ● Information unavailable

Trends: ↑ On track or maintaining SDG achievement ↑ Moderately improving → Stagnating ↓ Decreasing  
 \*\* Trend information unavailable

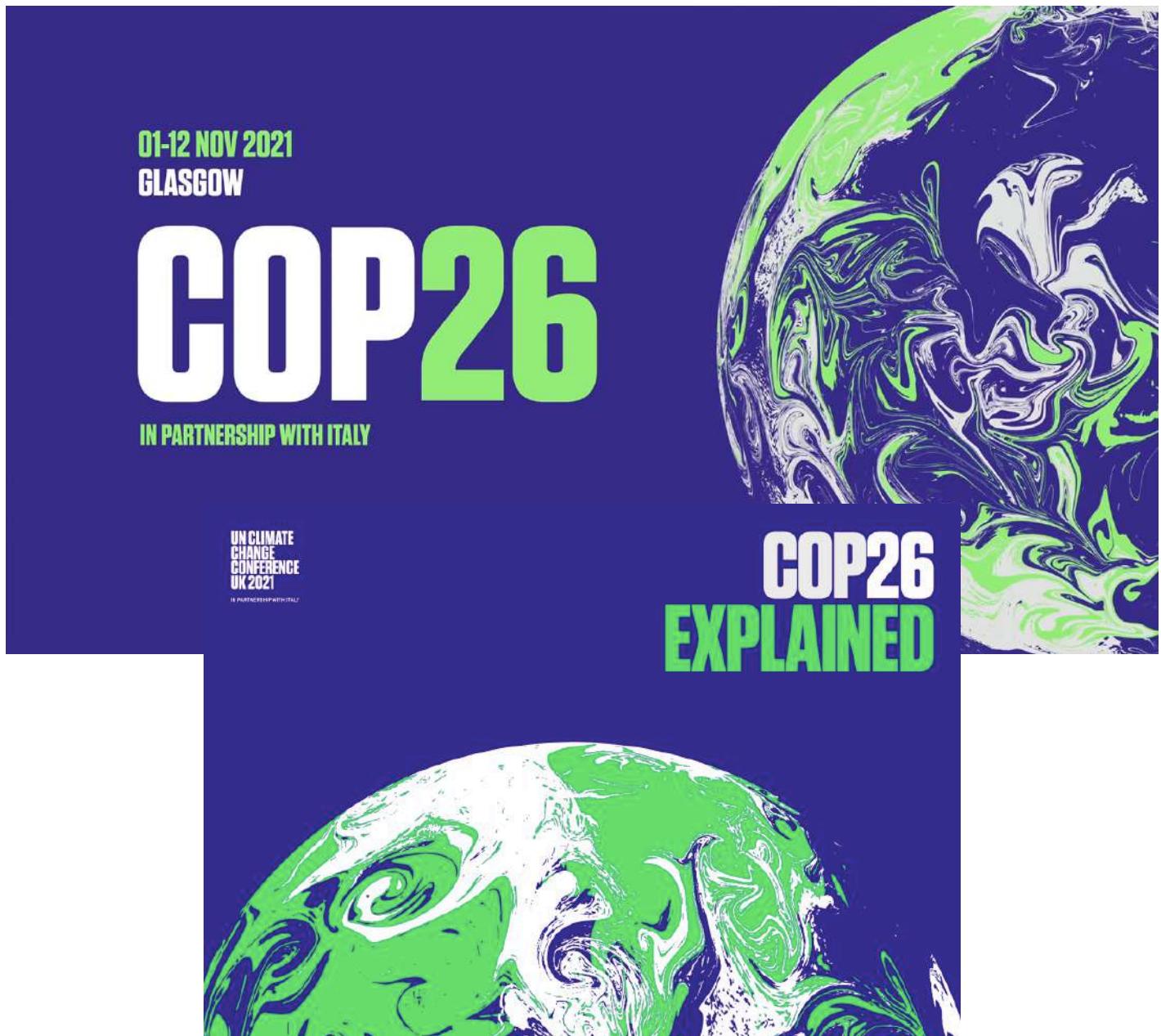
SUSTAINABLE  
DEVELOPMENT  
REPORT



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## EM DESTAQUE



COP26

[COP26 EXPLAINED](#)



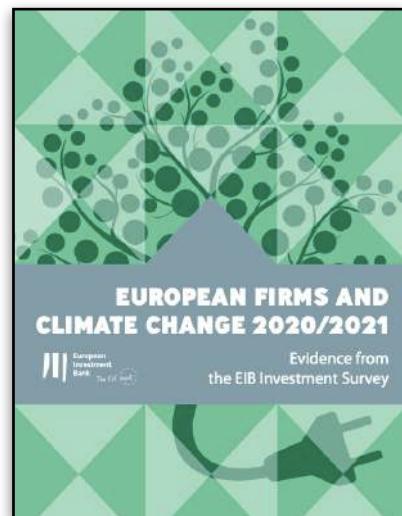
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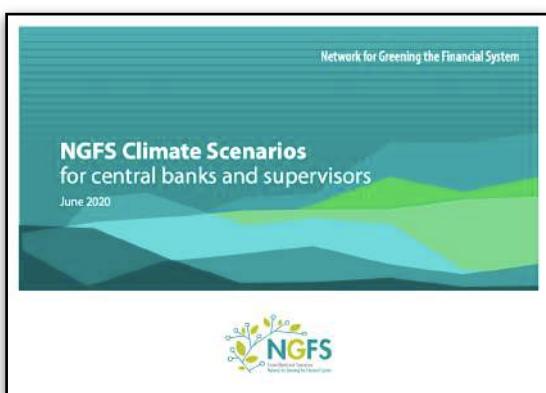
## EM DESTAQUE



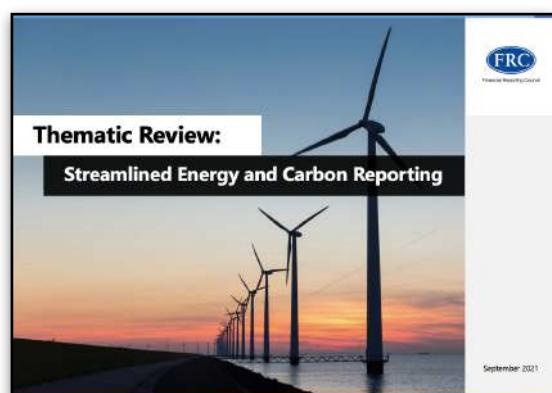
**SDG INDEX  
"SUSTAINABLE  
DEVELOPMENT REPORT  
2021"**



**EUROPEAN INVESTMENT  
BANK  
"EUROPEAN FIRMS AND  
CLIMATE CHANGE 2020/2021"**



**NGFS  
"CLIMATE SCENARIOS FOR CENTRAL  
BANKS AND SUPERVISORS"**



**FRC  
"THEMATIC REVIEW: STREAMLINED  
ENERGY AND CARBON REPORTING"**

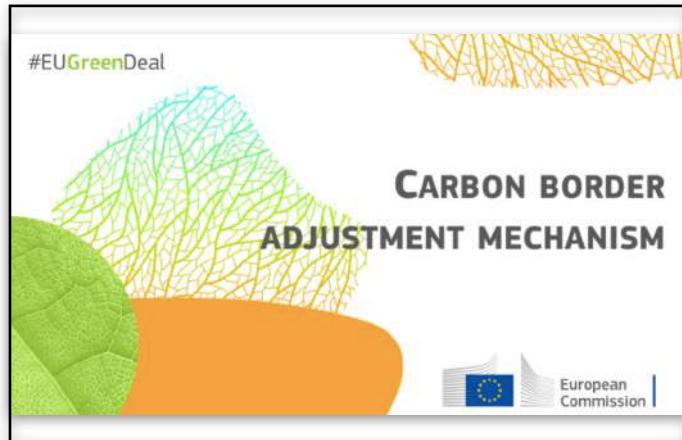




## LEGISLAÇÃO E DOCUMENTAÇÃO EUROPEIA



EC  
"2021 STRATEGIC  
FORESIGHT REPORT"



EC  
"CARBON BORDER  
ADJUSTMENT MECHANISM"

### REGULATION

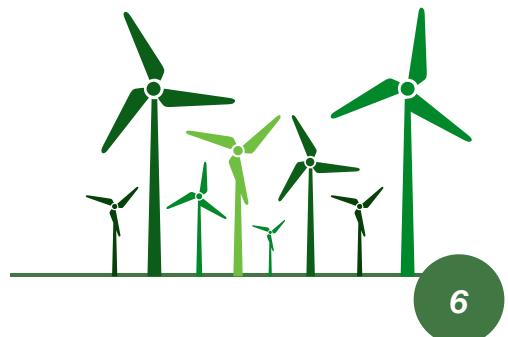
**Commission Delegated Directive (EU) 2021/1270** of 21 April 2021 amending Directive 2010/43/EU as regards the sustainability risks and sustainability factors to be taken into account for Undertakings for Collective Investment in Transferable Securities (UCITS) - [DOC](#)

**Commission Delegated Directive (EU) 2021/1269** of 21 April 2021 amending Delegated Directive (EU) 2017/593 as regards the integration of sustainability factors into the product governance obligations - [DOC](#)

**Commission Delegated Regulation (EU) 2021/1257** of 21 April 2021 amending Delegated Regulations (EU) 2017/2358 and (EU) 2017/2359 as regards the integration of sustainability factors, risks and preferences into the product oversight and governance requirements for insurance undertakings and insurance distributors and into the rules on conduct of business and investment advice for insurance-based investment products - [DOC](#)

**Commission Delegated Regulation (EU) 2021/1256** of 21 April 2021 amending Delegated Regulation (EU) 2015/35 as regards the integration of sustainability risks in the governance of insurance and reinsurance undertakings - [DOC](#)

**Commission Delegated Regulation (EU) 2021/1255** of 21 April 2021 amending Delegated Regulation (EU) No 231/2013 as regards the sustainability risks and sustainability factors to be taken into account by Alternative Investment Fund Managers - [DOC](#)





## LEGISLAÇÃO E DOCUMENTAÇÃO EUROPEIA

**Commission Delegated Regulation (EU) 2021/1253** of 21 April 2021 amending Delegated Regulation (EU) 2017/565 as regards the integration of sustainability factors, risks and preferences into certain organisational requirements and operating conditions for investment firms - [DOC](#)

**Communication from the Commission on European Missions** - [DOC](#)

**Communication:** Strategy for financing the transition to a sustainable economy - [DOC](#)

**Communication:** Orientações da Comissão sobre os produtos de plástico de utilização única, em conformidade com a Diretiva (UE) 2019/904 do Parlamento Europeu e do Conselho relativa à redução do impacto de determinados produtos de plástico no ambiente - [DOC](#)

**Communication:** Orientações técnicas relativas à aferição de sustentabilidade no âmbito do Fundo InvestEU - [DOC](#)

**Communication from the Commission on European Missions** - [DOC](#)

**Parecer** do Comité Económico e Social Europeu «Não haverá Pacto Ecológico sem um pacto social» - [DOC](#)

**CONSULTATION - Energy statistics - updates for annual, monthly and short-term monthly** - [DOC](#)

**CONSULTATION - Single-use plastics – reporting of data on post-consumption waste of tobacco products with plastic filters** - [DOC](#)

## DOCUMENTS & OTHER REPORTS

**EC - Pacto Ecológico Europeu: A Comissão propõe transformar a economia e a sociedade da UE para satisfazer as ambições climáticas** - [DOC](#)

**EC - Strategy for financing the transition to a sustainable economy** - [DOC](#)

**EC - Green Deal innovations for the Economic Recovery** - [DOC](#)

**EC - Implementation Plans for the EU Missions** - [DOC](#)

**EC - EU Mission: Climate-Neutral and Smart Cities** - [DOC](#)

**EC - Call for feedback by the Platform on Sustainable Finance on preliminary recommendations for technical screening criteria for the EU taxonomy** - [Report](#) - [DOC](#)

**EC - Preparatory studies cross border RES projects** - [DOC](#)

**EC - Guidance on due diligence for eu businesses to address the risk of forced labour in their operations and supply chains** - [DOC](#)

**EC - The SDG Policy Mapping tool** - [DOC](#)

**EC - Shaping Transitions with Evidence** - [DOC](#)





## LEGISLAÇÃO E DOCUMENTAÇÃO EUROPEIA

**ESC - Fit for 55: a chance to get climate right by 2030** - [DOC](#)

**ECOR - EU cities and regions intensify the debate on climate action ahead of COP26** - [DOC](#)

**EP - The role of AI in the European Green Deal** - [DOC](#)

**EP - Eighth Union Environment Action Programme** - [DOC](#)

**Council of the EU - Council adopts European climate law** - [DOC](#)

**ECA - EU not doing enough to stimulate sustainable investments** - [DOC](#)

**ESMA - ESMA to focus on supervision, sustainability, digitalisation and the Capital Markets Union in 2022** - [DOC](#)

**ECB - Opinion of the European Central Bank of 7 September 2021 on a proposal for a directive amending Directive 2013/34/EU, Directive 2004/109/EC, Directive 2006/43/EC and Regulation (EU) No 537/2014, as regards corporate sustainability reporting (CON/2021/27)** - [DOC](#)

**ECB - Joint ECB/ESRB report shows uneven impacts of climate change for the EU financial sector** - [DOC](#)

**ECB - Climate-related risk and financial stability** - [DOC](#)

**ECB - The clock is ticking for banks to manage climate and environmental risks** - [DOC](#)

**ECB - A time-varying carbon tax to protect the environment while safeguarding the economy** - [DOC](#)

**ECB - Firms and banks to benefit from early adoption of green policies, ECB's economy-wide climate stress test shows** - [DOC](#)

**ECB - Occasional Paper Series n.º 281: ECB's economy-wide climate stress test** - [DOC](#)

**ECB - Christine Lagarde: Climate Change and Central Banks: Analysing, Advising and Acting** - [DOC](#)

**ECB - Frank Elderson: Integrating the climate and environmental challenge into the missions of central banks and supervisors** - [DOC](#)

**EIOPA - EIOPA further contributes to sustainable finance** - [DOC](#)

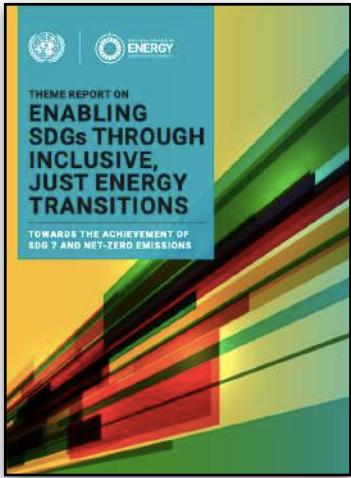




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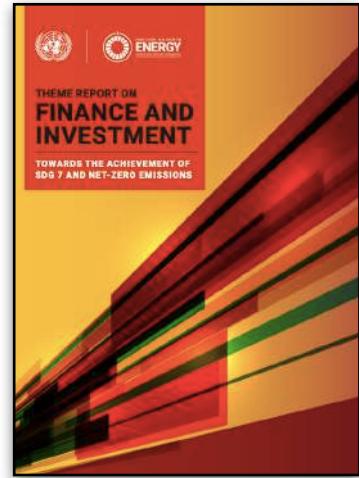
## UNITED NATIONS THEME REPORTS



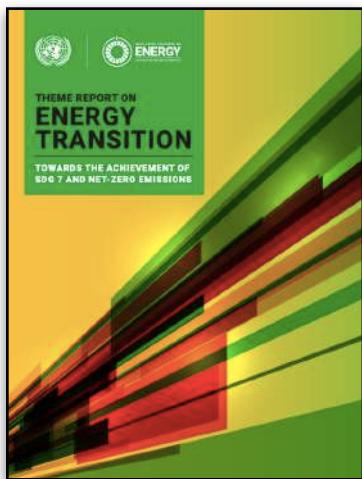
"ENABLING SDGs  
THROUGH INCLUSIVE,  
JUST ENERGY  
TRANSITIONS"



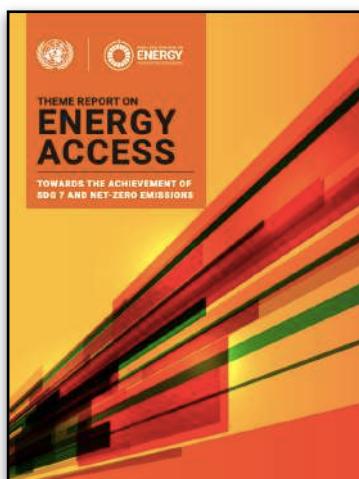
"INNOVATION,  
TECHNOLOGY AND  
DATA"



"FINANCE AND  
INVESTMENT"



"ENERGY TRANSITION"



"ENERGY ACCESS"



HIGH-LEVEL DIALOGUE  
ON ENERGY  
"Documentation"





## LEGISLAÇÃO E DOCUMENTAÇÃO NACIONAL

### LEIS, DECRETOS-LEI, E OUTROS DOCUMENTOS

#### **Decreto-Lei n.º 78/2021, de 24 de Setembro de 2021**

Transpõe a Diretiva (UE) 2019/904, relativa à redução do impacto de determinados produtos de plástico no ambiente, e que altera as regras relativas aos produtos de plástico nos pontos de venda de pão, frutas e legumes - [DOC](#)

#### **Resolução do Conselho de Ministros n.º 120/2021, de 1 de Setembro de 2021**

Aprova o Plano de ação da Estratégia Nacional para o Mar 2021-2030 - [DOC](#)

#### **Despacho (extrato) n.º 9017/2021, de 10 de Setembro de 2021**

Alteração ao Despacho n.º 6476-A/2021, que determina o restante conteúdo obrigatório dos certificados energéticos, nos termos do disposto no n.º 4 do artigo 20.º do Decreto-Lei n.º 101-D/2020, de 7 de dezembro - [DOC](#)

#### **Regulamento n.º 836/2021, de 7 de Setembro de 2021**

Aprova medidas excecionais no âmbito do Sistema Elétrico Nacional e do Sistema Nacional de Gás Natural - [DOC](#)

#### **Comunicado do Conselho de Ministros, de 2 de Setembro**

**ponto 5.** Foi aprovado o decreto-lei que regula os direitos do consumidor na compra e venda de bens, conteúdos e serviços digitais, transpondo para o direito interno as Diretivas 2019/771 e 2019/770. - [DOC](#)

#### **Comunicado do Conselho de Ministros, de 26 de Agosto**

**ponto 6.** Foi aprovado, em leitura final, o decreto-lei que estabelece e regulamenta a contribuição especial para a conservação dos recursos florestais, com o objetivo de promover a coesão territorial e a sustentabilidade dos recursos florestais. - [DOC](#)

**BdP** - Intervenção de abertura do Administrador Luís Laginha de Sousa na Conferência "Sustainable Finance – Preserving ecosystems for future generations" - [DOC](#)

**BdP** - Intervenção do Administrador Luís Laginha de Sousa no "ESCB: Towards a Green and Digital Future? - 2nd Webinar organized for SCECBU's Trade Union Members": "Central Banks and Environmental Sustainability" - [DOC](#)

**IAPMEI** - Guia do Promotor "Legislação e Regulação para a Economia do Hidrogénio" - [DOC](#)

**INE** - Indicadores dos Objetivos de Desenvolvimento Sustentável (ODS) em Portugal - 2020 - [DOC](#)

**Fundo Ambiental** - Apoio à produção de hidrogénio renovável e outros gases renováveis - [DOC](#)

Banco de Portugal  
"RELATÓRIO DE  
SUSTENTABILIDADE  
2019-20"





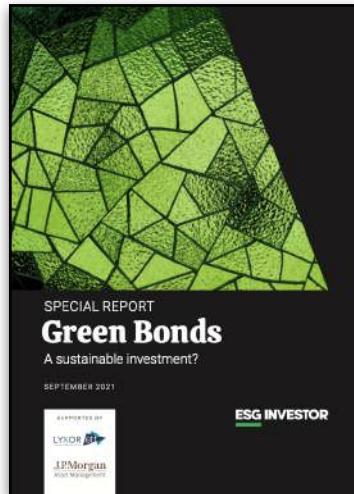
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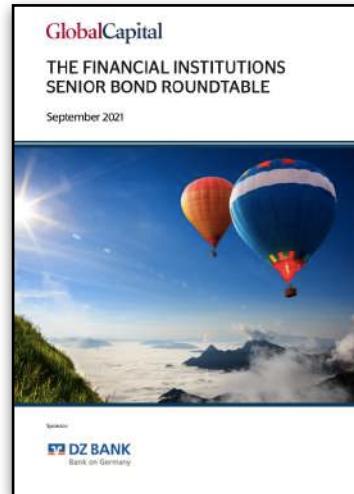
## RELATÓRIOS, PAPERS E OUTROS DOCUMENTOS



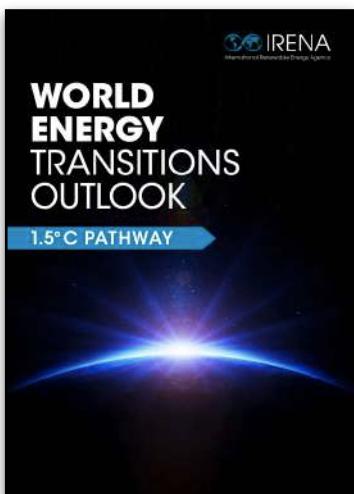
**ACCA**  
"RETHINKING RISK FOR  
THE FUTURE"



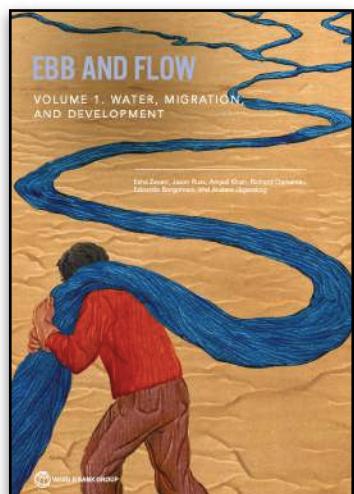
**ESG INVESTOR**  
"GREEN BONDS: A  
SUSTAINABLE  
INVESTMENT?"



**GLOBAL CAPITAL**  
"THE FINANCIAL  
INSTITUTIONS SENIOR  
BOND ROUNDTABLE"



**IRENA**  
"WORLD ENERGY  
TRANSITIONS  
OUTLOOK"



**WORLD BANK**  
"EBB AND FLOW:  
WATER, MIGRATION,  
AND DEVELOPMENT"



**WORLD ECONOMIC FORUM**  
"SHAPING AN EQUITABLE,  
INCLUSIVE AND  
SUSTAINABLE RECOVERY"



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## BAIN

Harnessing the Energy and Resource Transition - [DOC](#)

## BIS BANK FOR INTERNATIONAL SETTLEMENTS

Integrating the climate and environmental challenge into the missions of central banks and supervisors - [DOC](#)

Heed to Heal - Climate Change is the Emerging Financial Risk - [DOC](#)

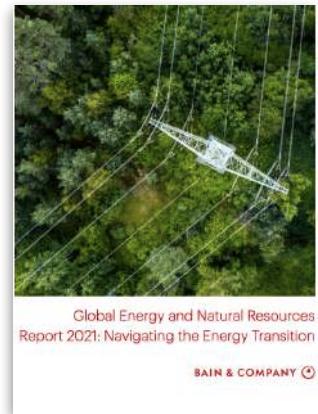
The pricing of carbon risk in syndicated loans: which risks are priced and why? - [DOC](#)

Adnan Zaylani Mohamad Zahid: Sustainable finance - [DOC](#)

Ravi Menon: What we need to do to make green finance work - [DOC](#)

Haruhiko Kuroda: The Bank of Japan's strategy on climate change - [DOC](#)

How can central bankers and supervisors support climate risks and green finance and manage risks? - [DOC](#)



**BAIN**  
**"GLOBAL ENERGY  
AND NATURAL  
RESOURCES"**

## BRUEGEL

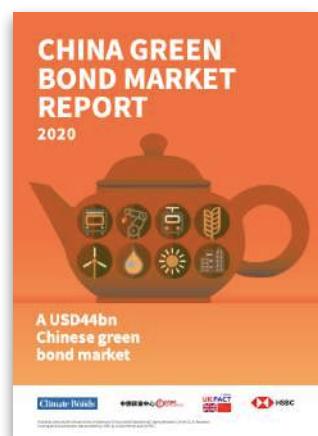
Conditions are ideal for a new climate club - [DOC](#)

Is Europe's gas and electricity price surge a one-off? - [DOC](#)

How much investment do we need to reach net zero? - [DOC](#)

Can climate change be tackled without ditching economic growth? - [DOC](#)

A green fiscal pact: climate investment in times of budget consolidation - [DOC](#)



**CLIMATE BONDS**  
**"CHINA GREEN BOND  
MARKET REPORT 2020"**

## CLIMATE BONDS

Taxomania! An International Overview - [DOC](#)

Banking on Climate Action - [DOC](#)

Climate Bonds launches green criteria for electrical grid and storage investments - [DOC](#)

Launched Discussion Paper Transition Finance for Transforming Companies - [DOC](#)

EU action sets new baseline: EC & ECB promise systemic change to Europe's finance sector: Landmark commitments on climate change and transition strategy - [DOC](#)

Greenium Remains Visible in Latest Pricing Study - [DOC](#)





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Climate Bonds Announces Conference21 – The 2030 Green Window - [DOC](#)

## CLIMATE CHANGE COMMITTEE

2021 Progress Report to Parliament - [DOC](#)

## EBRD - EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT

Support is key to helping EBRD partner financial institutions deal with climate risk, survey shows - [DOC](#)



EBRD  
"SUSTAINABILITY  
REPORT 2020"

## EEA - EUROPEAN ENVIRONMENT AGENCY

Sharp decrease in CO2 emissions of new cars in 2020 - [DOC](#)

## EFRAG - EUROPEAN FINANCIAL REPORTING ADVISORY GROUP

Public consultation: Due Process Procedures on EU Sustainability Reporting Standard Setting - [DOC](#)

## EUROSTAT

SDG Country Scores - [DOC](#)

Sustainable Development Goals (SDGs) and me - 2021 edition - [DOC](#)

Sustainable development in the European Union — Overview of progress towards the SDGs in an EU context - [DOC](#)

How has the EU progressed towards the Sustainable Development Goals? - [DOC](#)

Environmental protection spending continues to increase - [DOC](#)

Main tables - Sustainable development indicators - [DOC](#)



EBRD  
"SUSTAINABILITY  
REPORTING  
DISCLOSURES IN  
ACCORDANCE WITH THE  
GRI STANDARDS"

## ESRB - EUROPEAN SYSTEMIC RISK BOARD

Climate risk and financial stability - [DOC](#)

## FATF - THE FINANCIAL ACTION TASK FORCE

Money Laundering from Environmental Crime - [DOC](#)





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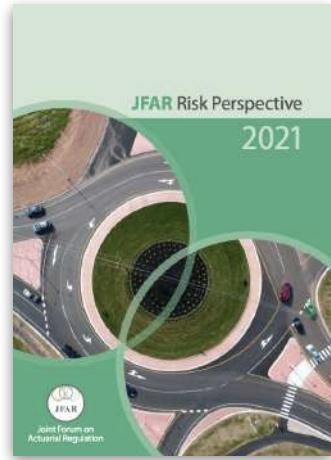
## FINANCIAL STABILITY BOARD

Report on promoting climate-related disclosures - [DOC](#)

## FINANCIAL REPORTING COUNCIL

FRC publishes review findings on Streamlined Energy and Carbon Reporting - [DOC](#)

Guiding principles on design, delivery and disclosure of ESG and sustainable investment funds - [DOC](#)



JOINT FORUM ON  
ACTUARIAL REGULATION  
"RISK PERSPECTIVE  
REPORT"

## ICMA

## INTERNATIONAL CAPITAL MARKET ASSOCIATION

Impact Reporting Metrics and Databases - [DOC](#)

## IEA

## INTERNATIONAL ENERGY AGENCY

Sustainable Recovery Tracker - [DOC](#)



GLOBAL ASSOCIATION  
OF RISK  
PROFESSIONALS  
"2021 CLIMATE SURVEY"

## IISD

## INTERNATIONAL INSTITUTE FOR SUSTAINABLE DEVELOPMENT

Summary report, 20 September 2021- SDG Moment 2021 - [DOC](#)

## IMF

## INTERNATIONAL MONETARY FUND

What COVID-19 Can Teach Us About Mitigating Climate Change - [DOC](#)

A Proposal to Scale Up Global Carbon Pricing - [DOC](#)

Proposal for an International Carbon Price Floor Among Large Emitters - [DOC](#)

Fiscal Policies for Climate Change and a Green Recovery - [DOC](#)

Managing the Political Economy of Climate Change Policies - [DOC](#)

Climate-Sensitive Management of Public Finances—"Green PFM" - [DOC](#)

Climate Change—Our Most Global Challenge - [DOC](#)

How Investment Funds Can Drive the Green Transition - [DOC](#)





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**Remarks by IMF Managing Director on Global Policies and Climate Change - [DOC](#)**

## IOSCO

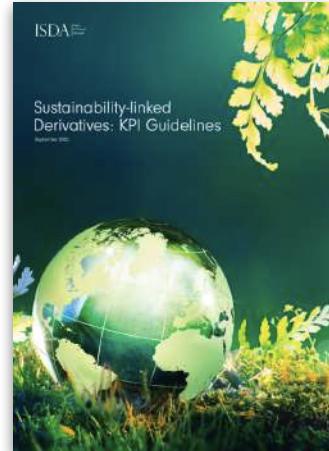
**IOSCO consults on ESG Ratings and Data Providers - [DOC](#)**

**IOSCO consults on sustainability-related regulatory and supervisory expectations in asset management - [DOC](#)**

**Report on Sustainability-related Issuer Disclosures - [DOC](#)**

**Recommendations on Sustainability-Related Practices, Policies, Procedures and Disclosure in Asset Management - [DOC](#)**

**IOSCO elaborates on its vision and expectations for the IFRS Foundation's work towards a global baseline of investor-focussed sustainability standards to improve the global consistency, comparability and reliability of sustainability reporting - [DOC](#)**



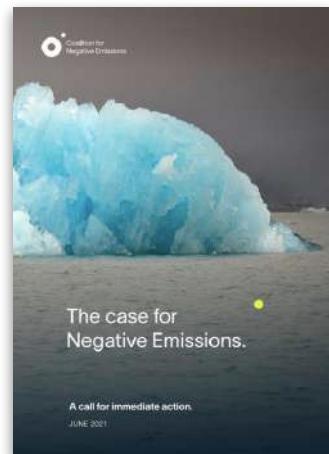
**ISDA  
"SUSTAINABILITY-  
LINKED DERIVATIVES:  
KPI GUIDELINES"**

## IPCC

### THE INTERGOVERNMENTAL PANEL ON CLIMATE CHANGE

**Climate Change 2021: The Physical Science Basis - [DOC](#)**

**AR6 Climate Change 2021: The Physical Science Basis - [DOC](#)**



## ISDA

**ESG and Derivatives - [DOC](#)**

**Developing Standards for ESG - [DOC](#)**

**Papers to Further Develop ESG Standards and Accounting Practices - [DOC](#)**

**Alignment Needed Between Capital Rules and Carbon Certificates - [DOC](#)**

**MCKINSEY  
"THE CASE FOR  
NEGATIVE EMISSIONS"**

## KPMG

**The evolution of ESG and the Chief Sustainability Officer - [DOC](#)**

**European bank practices in supporting and implementing the UN Sustainable Development Goals - [DOC](#)**

## MCKINSEY

**Curbing methane emissions: How five industries can counter a major climate threat - [DOC](#)**





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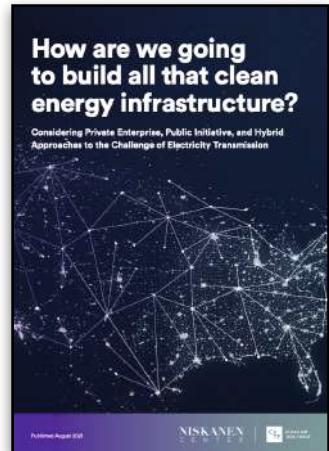
## OECD

### ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT

Statement from OECD Secretary-General Mathias Cormann on climate finance in 2019 - [DOC](#)

IPAC - International Programme for Action on Climate - [DOC](#)

Focus on green recovery - [DOC](#)



## PORDATA

ODS - [DOC](#)

Ambiente, Energia e Território - [DOC](#)

## PROJECT SYNDICATE

The Carbon Price Conundrum - [DOC](#)

Changing the Climate of Financial Regulation - [DOC](#)

What the Energy Transition Needs by Mads Nipper - [DOC](#)

The Promise of Green Hydrogen by Thomas Koch Blank - [DOC](#)

NISKANEN CENTER  
"HOW ARE WE GOING TO  
BUILD ALL THAT CLEAN  
ENERGY  
INFRASTRUCTURE?"

## SSRN

Making Net Zero Matter by Albert Lin - [DOC](#)

Climate Risk and Investment Planning - [DOC](#)

The General Counsel View of ESG Risk - [DOC](#)

ECB's Economy-Wide Climate Stress Test - [DOC](#)

Context & Challenges of the 2021 EU Green Bond Standard - [DOC](#)

Climate Change and Fiscal Sustainability: Risks and Opportunities - [DOC](#)

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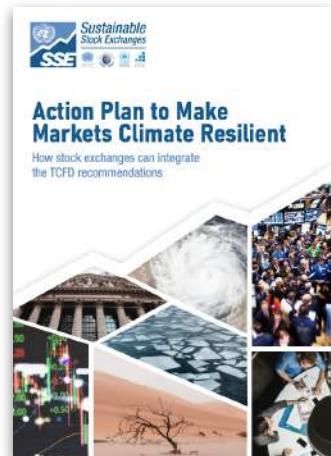


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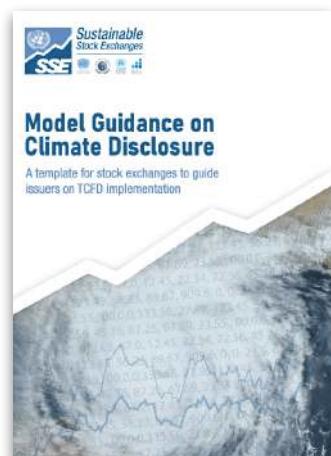
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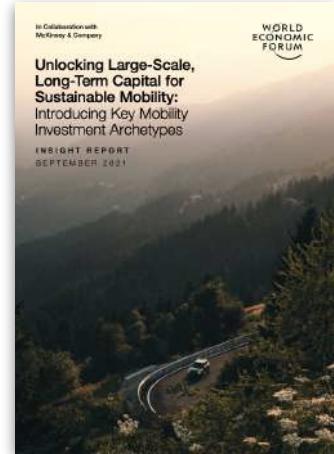


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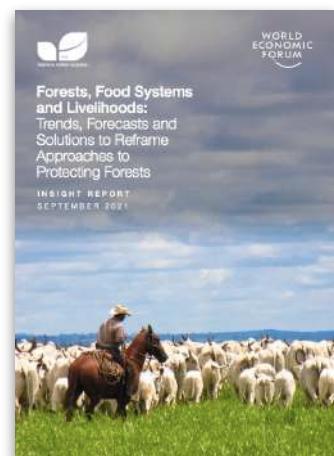
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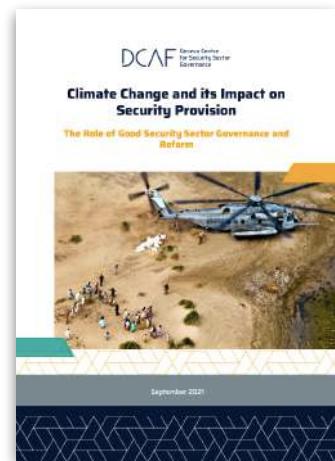
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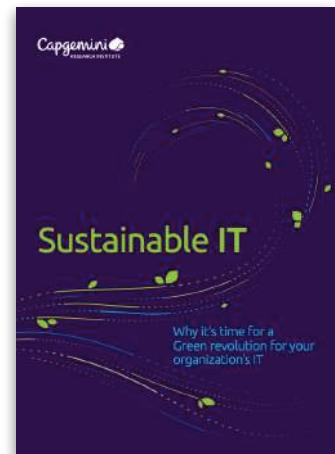
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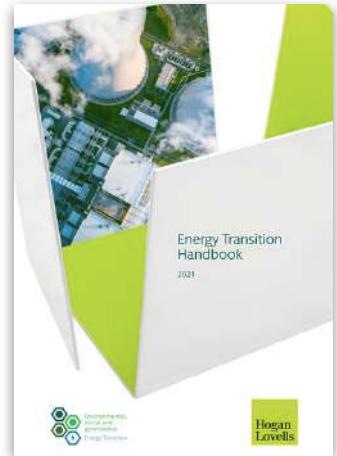
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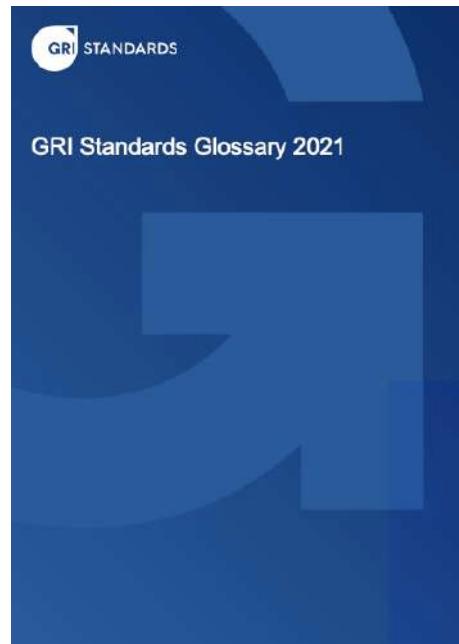
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## GRI - UNIVERSAL SUSTAINABILITY STANDARDS



**GRI  
"CONSOLIDATED SET OF THE  
GRI STANDARDS 2021"**



**GRI  
"GRI STANDARDS GLOSSARY  
2021"**

"Em 5 de Outubro, a GRI - Global Reporting Initiative publicou uma versão revista dos seus *Universal Standards* com o objectivo de reflectir as expectativas quanto à *due diligence* a realizar pelas organizações na gestão dos impactos da sustentabilidade, incluindo em matéria de direitos humanos.

Os novos *Standards*, que já consideram a regulação emergente como é o caso da Corporate Sustainability Reporting Directive, entrarão em vigor para os relatórios publicados a partir de Janeiro de 2023 mas a GRI pretende incentivar a sua adopção antecipada."



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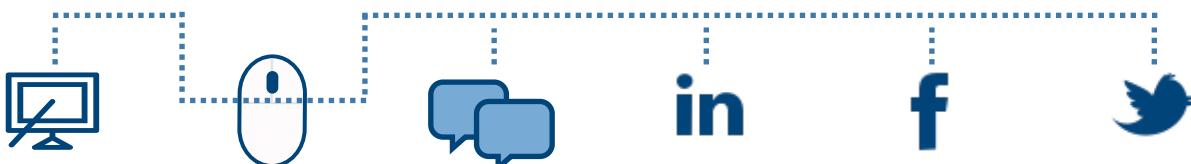
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