



**Public Exposure:** CINIF proposes “2026  
Improvements to the Sustainability Reporting  
Standards (NIS) Project

The **2026 Improvements to the Sustainability Reporting Standards (NIS) Project** was issued by the **CINIF** to refine the regulations on the disclosure of environmental, social and governance information. It includes adjustments to both the Conceptual Framework (NIS A-1) and the Basic Sustainability Indicators (NIS B-1). In the case of the latter, it must be noted that its effects would be retroactive.

Any previously promulgated regulatory provision which is marked to be eliminated or modified, will remain in force until the NIS submitted for auscultation is approved and enters into force.

## Section I. Improvements to NIS Leading to changes in sustainability information disclosure policies

### 1. IBSO A.12. Land use within, or near, biodiversity risk areas

*Definition of the reference parameters to classify properties as “inside”, “adjoining” or “near” to biodiversity risk areas.*

**General situation:** The technical definition of the term “near” by the entities has proven to be complex for reporting entities.

**Proposed improvement:** Although it is most appropriate for each entity to determine the relevant distance to assess the proximity of biodiversity risk areas, given that not all entities have the elements to do so, the NIS proposes the practical solution of using a radius of 100 meters to be considered “near” for the purposes of calculating this indicator. This change thus incorporates the obligation to reveal the search radius used to define “near”.

### 2. IBSO A.13. Dependence on ozone-depleting substances and chemicals

*Possible duplication of information.*

**General situation:** In Mexico, most ODS have been significantly eliminated as a result of the implementation of the Montreal Protocol. These have been replaced mainly by hydrofluorocarbons (HFCs), which constitute greenhouse gases. Since GHG emissions are already requested by another NIS indicator, there would be a potential duplication of information.

**Proposed improvement:** Remove disclosure of indicator A.13 on ODS.

### 3. IBSO A.15. Reused waste

#### IBSO A.16. Hazardous waste

*Determination of relative value.*

**General situation:** The determination of the relative value of the indicators “Reused waste” and “Hazardous waste” is currently based on the comparison of their absolute values with respect to net income, which may not adequately reflect waste management efficiency by the entities.

**Proposed improvement:** Measure the relative value with respect to the total waste generated and not to net income, in order to provide a more representative measure of waste management efficiency.

#### 4. IBSO B.1. Management of equal opportunity and decent work

##### IBSO B.5. Management of health and safety at work

##### IBSO C.4. Risk management policy

##### IBSO C.7. Information security

##### IBSO C.8. Third-Party data protection and privacy

*Guidelines for the formalisation of policies in qualitative indicators.*

**General situation:** The absence of specific guidelines can lead to heterogeneous interpretations regarding what constitutes a duly established policy.

**Proposed improvement:** To incorporate guidelines that define the minimum characteristics these policies must comply with, as well as the elements necessary for their proper implementation, monitoring and control, including the assignment of responsibilities within the entity.

These guidelines include:

- a. Formally documenting the policy in writing
- b. Getting the approval of the board of directors or equivalent body
- c. Including approval date and effective date
- d. Clearly establishing its goal, scope and guiding principles, as well as internal controls, performance indicators, allocation of responsibilities, and, where appropriate, applicable sanctions and corrective measures.

#### 5. Transitional reliefs

*Deferral in determining indicators: Scope 3 GHG emissions and sustainable investment.*

**General situation:** Regarding scope 3 GHG emissions, entities face challenges in collecting value chain information. Meanwhile, disclosing the sustainable investment indicator requires a more mature application of the Sustainable Taxonomy issued by the Mexican Ministry of Finance (SHyCP), which is directly linked to this indicatorProposed.

**Proposed improvement:** In the case of Scope 3 GHG emissions, the recommendation is to allow a phased, progressive disclosure.

- a. First stage (FY 2026, to present information in 2027): identifying, evaluating and disclosing the most relevant categories (defined by the GHG Protocol) most relevant to the entity.
- b. Second stage (FY 2027, presented in 2028): the corresponding emissions will be quantified and disclosed.

For the sustainable investment indicator, the recommendation is to grant an additional period (financial year 2027, presented in 2028), considering the evolution and consolidation in the use of the Sustainable Taxonomy of Mexico.

In general, any changes in disclosures must be presented in a comparative manner with the information of the previous period, through their retrospective application.

# Section II. Improvements to NIS that do not result in changes to sustainability disclosure policies

## NIS A-1, Conceptual framework of sustainability reporting standards

### 1. Section 13, Structure of sustainability reporting standards

*Interpretations and guidance to NIS and technical reports.*

**General situation:** Various formal mechanisms are required in addition to the NIS to provide a timely response to situations that arise in practice in relation to the application of these standards, some of them of an urgent nature.

Likewise, it was identified that having tools such as interpretations, guidance and technical reports, contribute to facilitating the understanding and consistent application of the regulations, without requiring immediate modifications to the current regulations.

**Proposed improvement:** these are mandatory and clarify, expand upon, or supplement the provisions of the NIS, including emerging issues not specifically addressed.

- b. Interpretations to the Sustainability Reporting Standards (INIS): are normative in nature and clarify, expand or supplement the provisions of the NIS, including emerging issues not specifically provided for.
- c. NIS Guidance (ONIS) and Technical Reports (RT): these are non-normative documents issued by the CINIF to support the application of the NIS. ONIS address permanent issues and RT address temporary or emerging issues.

### 2. Section 51, Location and basis of sustainability information disclosures

*Consistency between NIS and NIF.*

**General situation:** due to amendments to the wording of certain NIFs cited in the NIS, the text of the NIS must be updated to maintain consistency.

**Proposed improvement:** the CINIF proposes making the corresponding adjustments, specifically in paragraph 51.1. To observe the changes, please see page 22 of the NIS Improvement Project.

### 3. Section 55, Comparative information

#### Section 56, Changes in estimates

#### Section 57, Correction of mistakes

*Changes to sustainability disclosure policies.*

**General situation:** the NIS only address the treatment that entities must follow for changes in estimates and error corrections, without explicitly establishing the treatment applicable to changes in entities' sustainability disclosure policies.

**Proposed improvement:** CINIF proposes to incorporate specific provisions into the NIS that establish the treatment applicable to changes in sustainability disclosure policies. In the event of changes in disclosure policies, accounting estimates, or error corrections within sustainability information, an entity must apply the corresponding retrospective or prospective adjustments.

## NIS B-1, Basic sustainability indicators

### 1. IBSO A.1. Scope 1 GHG gas emissions

#### IBSO A.2. Scope 2 GHG emissions

#### IBSO A.4. Energy consumption

#### IBSO A.5. Renewable energy consumption

#### IBSO A.11. Incoming water from water-stressed areas

#### IBSO A.12. Land use within, or near, biodiversity risk areas

*Tools available on the CINIF page to support the implementation of NIS.*

**General situation:** Various challenges have come to light during the NIS implementation process. Key among these are the limited experience of Mexican entities in sustainability disclosure, the lack of tools tailored to the national context that ensure data traceability, as well as language barriers and technical complexity. Additionally, a need has been identified for solutions that offer an adequate cost-benefit ratio. To address these needs, CINIF—with the technical cooperation of the German Agency for International Cooperation (GIZ)—developed support tools for NIS implementation that are not included among the tools mentioned within the standards.

**Proposed improvement:** Including the tools developed by CINIF and GIZ as sources of information for the indicators described.

### 2. IBSO A.7. Incoming water

*Water for human consumption.*

**General situation:** During the process of implementing the NIS, various queries have been received in relation to the indicator relating to the volume of water entered, in particular, on whether such volume should include water intended for human consumption, such as water acquired in bottles or other means of supply. In this context, the need to clarify the scope of the concept of “water acquired from third parties” was identified, in order to avoid divergent interpretations in practice.

**Proposed improvement:** In order to strengthen the consistency and comparability of the reported information, it is considered appropriate to specify that the indicator includes all types of water that enters the entity, regardless of its use or form of supply.

## Definition of terms

Certain adjustments to the definitions are proposed:

Concept	Definition
Compensation	Short and long-term direct benefits accrued in the reporting period under the terms established by the Financial Reporting Standards (NIF) issued by the CINIF.
Water-stressed areas	Areas in which the percentage of freshwater extraction in relation to the renewable supply of available freshwater is high (between 40% and 80%) or extremely high (above 80%).

The concept of ODS (Ozone-depleting substances) would be eliminated.

The public exposure will be open for comments and suggestions from the public until July 15, 2026.

If you have questions or comments about how these improvements could impact your entity or if you require support in preparing NIS-compliant sustainability information, do not hesitate to contact us.

# Forvis Mazars in Mexico

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2. Financial advisory
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Figures as of September 2025

**570+**

professionals

**23**

partners

**16%**

annual growth

**8**

offices

\* August 2024 to September 2025

Mexico City

Guadalajara

Mexicali

Monterrey

Puebla

Querétaro

San Luis Potosí

Toluca

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