

General Rule 461

CMF launches new platform with metrics for Annual Reports of supervised institutions

- *This tool provides information on the composition and diversity of the corporate governance and personnel of the reporting entities; contractual modalities; salary gaps; expenditure on training; and the existence of harassment, occupational safety and birth rate policies, among others.*
- *The viewer aims to provide investors and the public with better information to compare and select investment alternatives in which their interests would be best protected.*

August 14, 2024 — The Financial Market Commission (CMF) launched today a new platform with metrics concerning General Rule No. 461, which incorporated sustainability and corporate governance information requirements in Annual Reports of supervised entities. Said General Rule aims to enable investors and the public to evaluate and select investment alternatives in which their interests would be best protected.

General Rule No. 461 set forth a gradual compliance with its requirements based on the following schedule:

- For open stock corporations with total consolidated assets exceeding UF 20 million, calculated as of the beginning of the year referred to in the Annual Report, the new standards became effective as of December 31, 2022. They were to submit their Annual Reports in March 2023.
- For open stock corporations with total consolidated assets exceeding UF 1 million, calculated as of the beginning of the year referred to in the Annual Report, the new standards became effective as of December 31, 2023. They were to submit their annual report in March 2024.
- For special corporations enrolled in the Securities Registry maintained by the Commission, like Banks; or who must submit their Annual Reports in accordance with General Rule No. 30 as stated on Circular Letter No. 991 or General Rule 431, such as Financial Infrastructure Entities, Insurance Companies and General Fund Managers, the new standards will apply as of December 31, 2024. They shall submit their new Annual Reports starting in 2025.

Metrics

Accordingly, the new tool consolidates the situation of companies supervised by the CMF as of fiscal years 2022 and 2023, allowing visualizations and comparisons between companies at the sector, subsector, and institution levels. Specifically, it provides information on:

- Diversity of directories by gender, age groups and nationality.
- Diversity of personnel by functional category, gender, age group, nationality and disability status.

- Metrics on:
 - Companies' personnel (distribution of contractual modalities, salary gaps, training and existence of harassment policies, job security, postnatal leave and subcontracting).
 - Procedures to ensure legal and regulatory compliance related to customers, employees, free competition and money laundering crimes.

Check the new CMF platform [here](#).

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