

# Simplifying the sustainability disclosure landscape

*Consolidated into the IFRS Foundation*



**Climate  
Disclosure  
Standards  
Board**



*IFRS Sustainability Disclosure Standards built off market-leading, widely adopted frameworks and standards.*



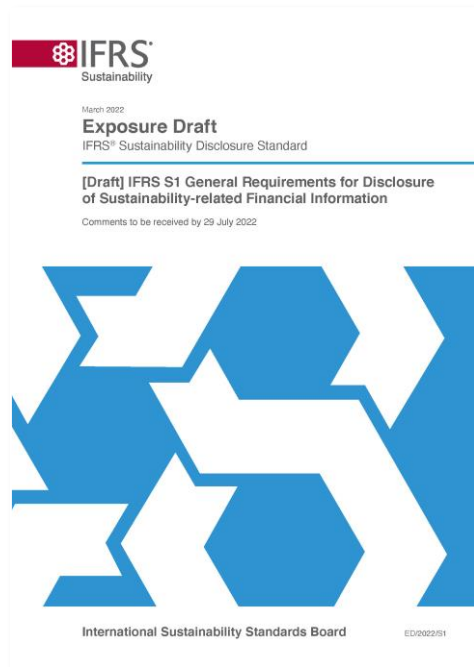
\*Integrated Reporting integration goes beyond IFRS Sustainability Disclosure Standards. It will be used to drive connectivity between IFRS Accounting Standards and IFRS Sustainability Disclosure Standards

# IFRS Standards within the reporting system



# Two proposed IFRS Sustainability Disclosure Standards

1



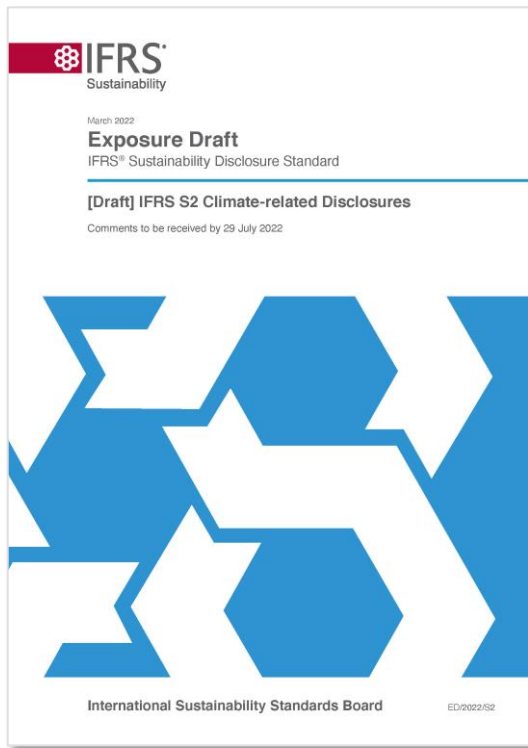
General  
Requirements

2



Climate

# Proposed Climate-related Disclosures Standard



Disclosure of material information about significant climate-related risks and opportunities.

- Incorporates TCFD Recommendations
- Includes SASB Standards climate-related industry-based requirements
- Requires disclosure of information about
  - Physical risks (e.g. flood risk)
  - Transition risks (e.g. regulatory change)
  - Climate-related opportunities (e.g. new technology).

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## Broad response to consultation



More than **1,400 comment letters** received



**400+ outreach events** conducted in the four-month consultation period



Feedback originating from jurisdictions spanning six continents.

All responses published on [ifrs.org](https://www.ifrs.org)

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## Next steps

- Aim to **complete discussions** and related decisions about the feedback on the proposed Standards by end of 2022
- View to **issue final Standards** as soon as possible thereafter, subject to comments received
- Focus on properly **considering** all feedback while recognising the importance of **timeliness**
- Consult on **future agenda**, including:
  - Sustainability-related risks and opportunities the ISSB should **prioritise**
  - Delivery plan for current **SASB Standards projects**
- Develop our **capacity building strategy**, to support and include stakeholders in emerging and developing economies as well as small and medium-sized companies.

