
International Sustainability Standards Board Overview: ANSI World Standards Week

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Regulatory Affairs

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Better information for better decisions:

ISSB Standards enhance investor-company dialogue



Decision-useful

Developing globally comparable sustainability-related disclosures - that are assurable - to meet the information needs of investors



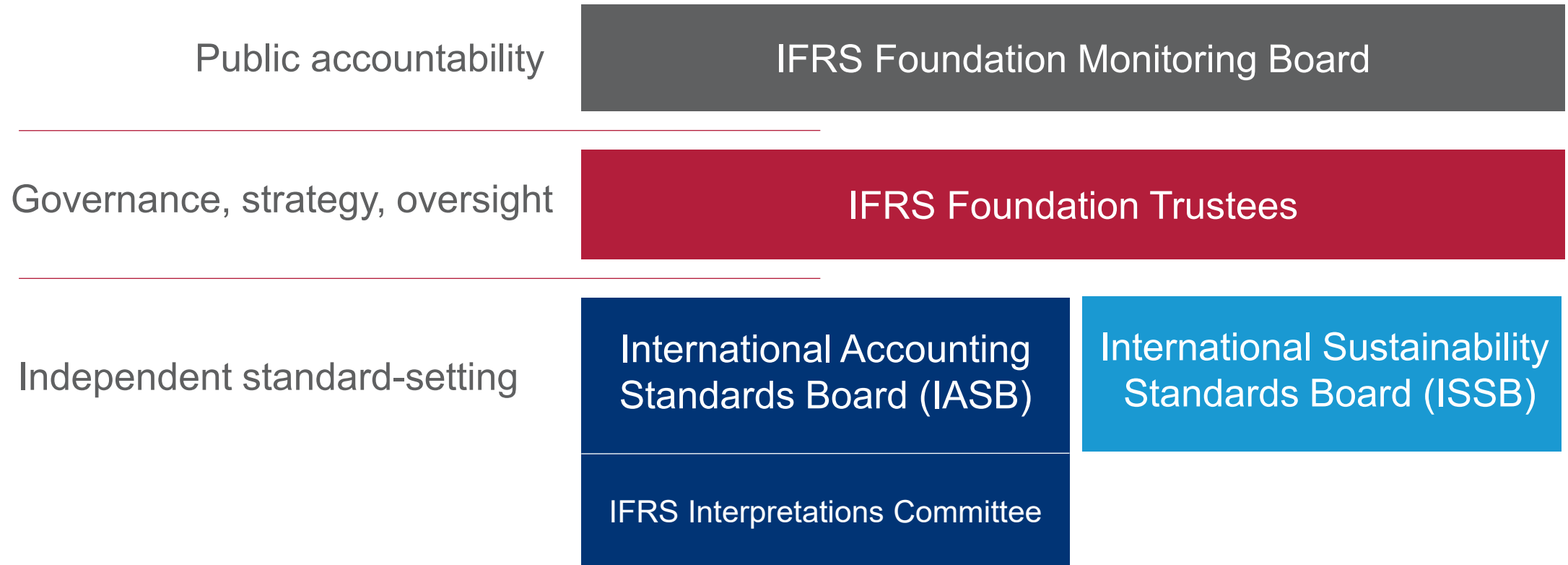
Cost-effective

Enabling companies to communicate to investors globally comparable, comprehensive information about sustainability-related risks and opportunities

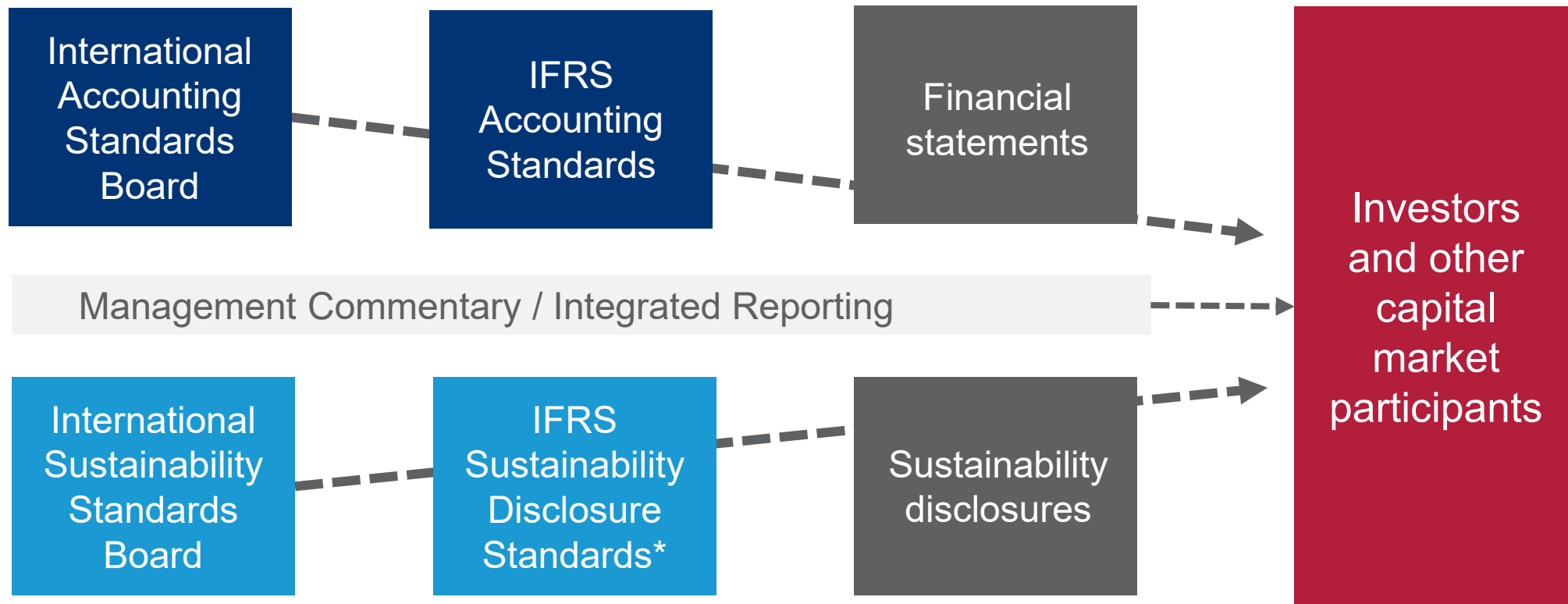
Rationalizing investor-focused standards and frameworks



Structure



Designed for communication to investors



**GAAP-agnostic but developed
to ensure compatibility with
IFRS Accounting Standards*

IFRS S1 and IFRS S2: the first ISSB Standards



IFRS S1 covers all sustainability-related risks and opportunities

IFRS S2 provides more detailed requirements on risks and opportunities related to climate

Both Standards:

- Require disclosure of information **material** to investors and capital markets
- Incorporate **TCFD** recommendations
- Require **cross-industry and industry-specific** information
- Offer **guidance from SASB Standards** for industry-specific disclosure

Jurisdictional developments



A truly global baseline of disclosures



additional
building blocks

- can be added to meet jurisdiction-specific requirements
- can be added to meet broader multi-stakeholder needs

ISSB Standards

- provide a comprehensive foundation of disclosures for global jurisdictional adoption
- are a common language for comparable, decision-useful disclosures
- are designed to meet investor needs across global capital markets

Jurisdictions taking steps towards ISSB Standards

More than 25 jurisdictions have already decided to use or are taking steps to introduce ISSB Standards in their legal or regulatory frameworks.

Together, these jurisdictions account for:

~55%

of global **gross domestic product (GDP)**

40%+

of **global market capitalisation***

***75%**

excluding US market

50%+

of **global greenhouse gas emissions**

Jurisdictional progress towards the adoption or other use of ISSB Standards

Americas		Asia-Oceania		EMEA	
Bolivia	Costa Rica	Australia	Pakistan	EU	Türkiye
Brazil	El Salvador	Bangladesh	Philippines	Ghana	Uganda
Canada	Mexico	China	Singapore	Kenya	UK
Chile		Hong Kong SAR	South Korea	Nigeria	Zambia
		Japan	Sri Lanka	Switzerland	Zimbabwe
		Malaysia	Chinese Taipei	Tanzania	

This list of jurisdictions is based on information available to the IFRS Foundation as of 31 October 2024. A list of ongoing and completed jurisdiction consultations on sustainability-related disclosures is available:

ifrs.org/ifrs-sustainability-disclosure-standards-around-the-world/jurisdiction-consultations-on-sustainability-related-disclosures

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