
Building a global baseline:
An update from the
International Sustainability
Standards Board



ISSB objectives



Develop standards for global baseline of sustainability disclosures



Meet information needs of investors

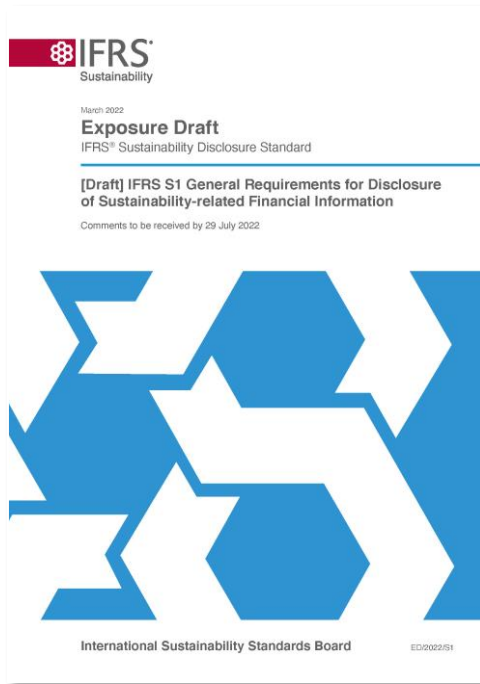


Enable companies to provide comprehensive sustainability information to global capital markets



Facilitate addition of disclosures that are jurisdiction-specific / aimed at broader stakeholder groups

Proposed Standards:



IFRS S1 General Requirements Standard



IFRS S2 Climate-related Disclosures Standard

Comprehensive global baseline

BUILDING BLOCKS:



- Possible additional requirements mandated by jurisdictions
- Voluntary standards adopted to meet broader multi-stakeholder needs (e.g., GRI Standards)

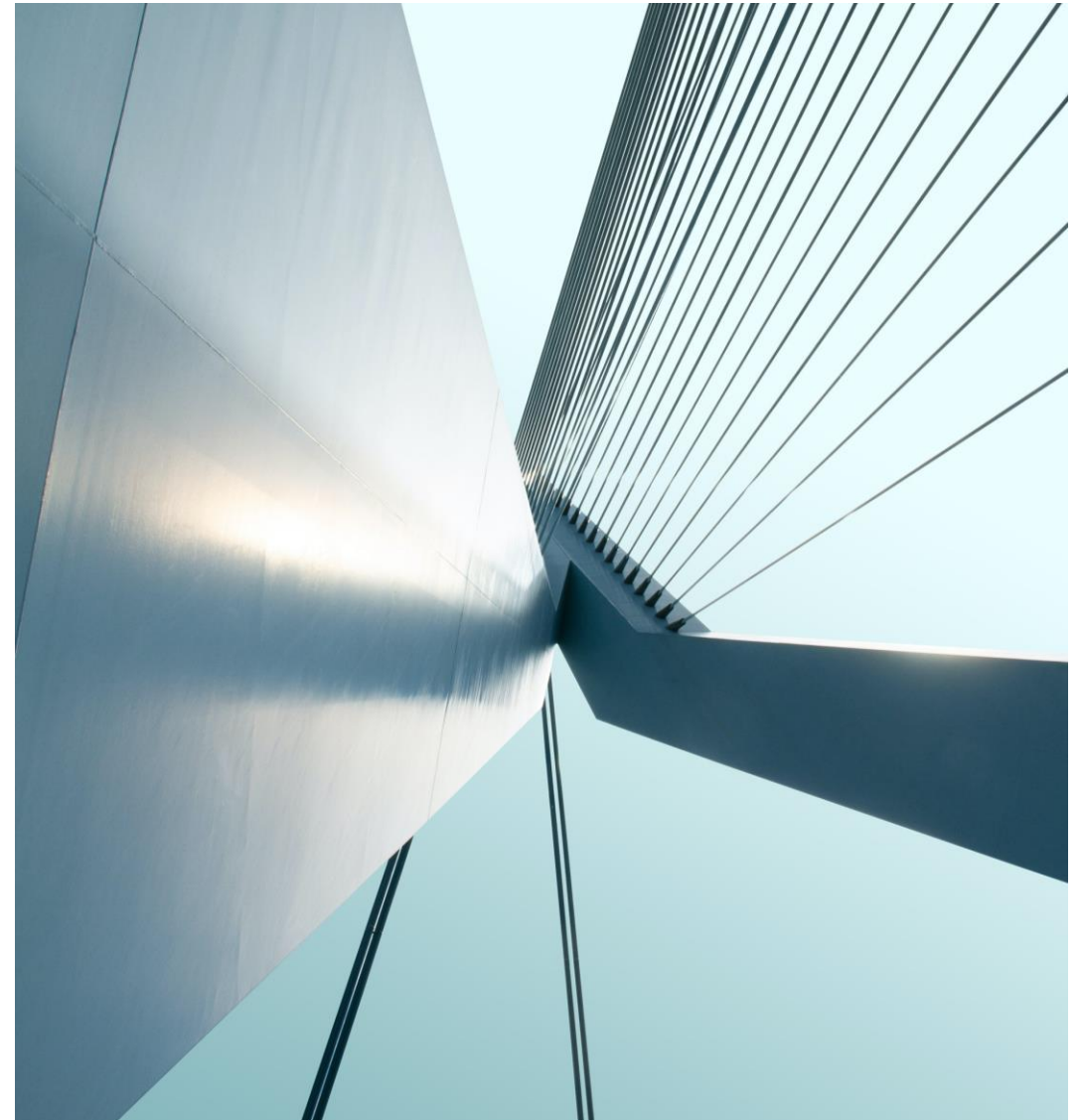
BASELINE:

IFRS Sustainability Disclosure Standards

- Act as a comprehensive foundation
- Common language to deliver comparable, consistent disclosures
- For global capital markets, meeting investor needs globally

Priorities

- Foundation building:
 - Support **adoption and application**, including supporting materials
 - Develop a digital **taxonomy**
 - **International applicability** of SASB Standards
 - **Connectivity** with the IASB
 - **Interoperability** with others – e.g. GRI and EFRAG
 - **Research** incremental enhancements to Climate Standard
- **Consult** on new areas of work in H1 2023



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