
ISSB Standards: better information for better decisions

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Making ISSB Standards the global baseline



ISSB

provide
comprehensive
global baseline
through Standards



IOSCO

endorses ISSB
Standards
recommending
adoption



Audit standard- setters

enhance and
develop assurance
standards



Jurisdictions

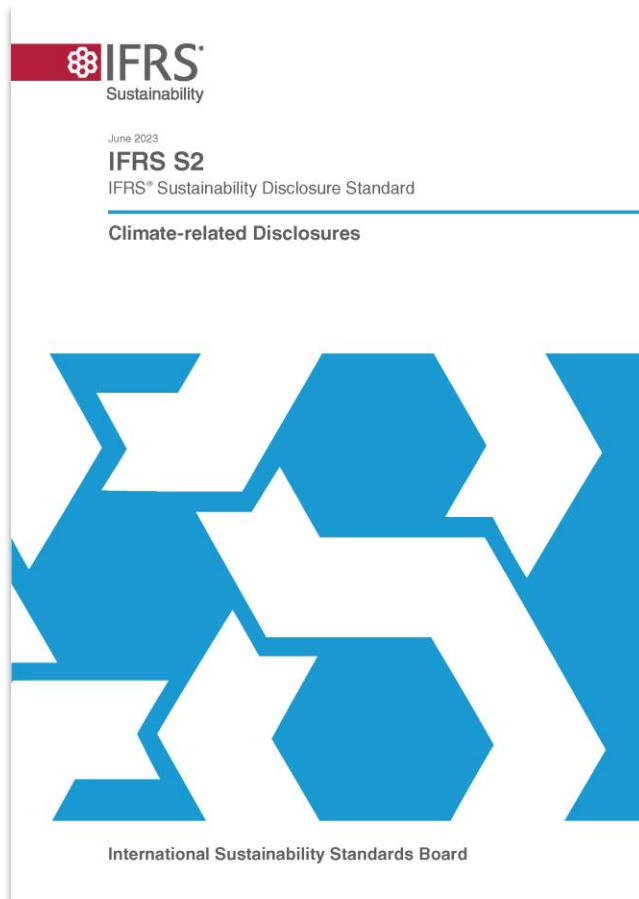
require by adopting
the Standards



Market participants

voluntarily opt to
apply the Standards

IFRS S2: Climate-related Disclosures



- Incorporates the **TCFD recommendations**
- To meet investor information needs, IFRS S2:
 - is used in accordance with **IFRS S1**
 - requires disclosure of **material information about climate-related risks and opportunities**, including physical and transition risks
 - requires **industry-specific disclosures**, which are supported by accompanying guidance built on SASB Standards

Four-pillar strategy to support the adoption or other use of ISSB Standards

Proportionality and guidance
built into
IFRS S1 and IFRS S2

Transition reliefs

Inaugural Jurisdictional Guide for the
adoption or other use of ISSB Standards

Additional support –
including capacity building
for entities, regulators and other relevant
authorities

Jurisdictions taking steps towards ISSB Standards

More than 20 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**

50%+

of **global greenhouse gas emissions**

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