



IFRS Foundation announcement on the International Sustainability Standards Board (ISSB)



- The International Financial Reporting Standards (IFRS) Foundation Trustees announced three significant developments at the COP26 global climate change summit in Glasgow, Scotland, on November 3, 2021, to provide the global financial markets with high-quality disclosures on climate and other sustainability issues in the future.
- Many stakeholders in the profession, including those in the ASEAN accountancy profession, will prioritize sustainability standards as a top priority.



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- The following announcements have been made:
 - 1) The establishment of the International Sustainability Standards Board (ISSB) to develop a comprehensive global baseline of high-quality sustainability disclosure standards (IFRS Sustainability Disclosure Standards) in the public interest to address investors' information demands.
 - 2) A pledge to integrate the leading investor-focused sustainability disclosure organizations under the new board. By June 2022, the IFRS Foundation will have merged the Climate Disclosure Standards Board (CDSB—a CDP effort) and the Value Reporting Foundation (VRF—which houses the Integrated Reporting Framework and SASB Standards).



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- 3) IFRS has issued prototype climate and general disclosure criteria produced by the Technical Readiness Working Group (TRWG), a body formed by the IFRS Foundation Trustees (Trustees) to prepare for the ISSB.

These prototypes are the result of a six-month collaborative effort between representatives from the CDSB, the International Accounting Standards Board, the Financial Stability Board's Task Force on Climate-related Financial Disclosures, the VRF, and the World Economic Forum, with support from the International Organization of Securities Commissions and its Technical Expert Group of securities regulators.

The TRWG has synthesized essential elements of the material of these organizations into a more comprehensive, uniform set of recommendations for consideration by the ISSB.



国际财务报告准则基金会 关于国际可持续发展准则委员会 (ISSB) 的公告



- 国际财务报告准则 (IFRS) 基金会受托人 [Foundation Trustees] 于2021年11月3日在苏格兰格拉斯哥举行的 COP26 全球气候变化峰会上宣布了三项重大进展, 以便在未来为全球金融市场对气候和其他可持续性问题进行高质量的披露。
- 行业内的许多利益相关者, 包括东盟会计行业的利益相关者, 将把可持续性标准 [sustainability standards] 作为首要任务。

国际财务报告准则基金会 关于国际可持续发展准则委员会 (ISSB) 的公告



• 发布的公告如下:

- 1) 成立国际可持续发展标准委员会 (International Sustainability Standards Board, ISSB), 以制定符合公众利益的高质量可持续发展披露标准 (IFRS 可持续发展披露标准 / IFRS Sustainability Disclosure Standards) 的全球综合基准, 以满足投资者的信息需求。
- 2) 承诺将以投资者为中心的可持续性披露组织整合到新的委员会之下。到2022年6月, 国际财务报告准则基金会将与气候披露标准委员会 (CDSB -- CDP的努力) 和价值报告基金会 (VRF -- 拥有综合报告框架和 SASB 标准) 合并。

国际财务报告准则基金会 关于国际可持续发展准则委员会 (ISSB) 的公告




• 发布的公告如下:

- 3) 国际财务报告准则已经发布了由技术准备工作组 (TRWG) 制作的气候和一般披露标准的样板 [prototype], 该工作组是由国际财务报告准则基金会受托人 (Foundation Trustees) 为准备国际会计准则理事会而成立的机构。

这些样板是 CDSB、国际会计准则委员会、金融稳定委员会气候相关财务披露工作组、VRF 和世界经济论坛的代表在国际证券委员会 [International Organization of Securities Commissions] 组织及其证券监管机构技术专家组的帮助下, 经过六个月的合作努力而产生的。

TRWG 将这些组织的材料的基本内容综合成一套更全面、更统一的建议, 供 ISSB 审议。



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