

Agenda (subject to further revision)

Thursday 22 February 2024

Hall 1E, Jacob K. Javits Convention Center of New York, 429 11th Avenue, New York, NY 10001

7:30	Networking breakfast
8:45	Open of the Symposium: Nicolai Lundy, Chief of Market Relationships, IFRS Foundation
8:50	Welcome address: Emmanuel Faber, Chair, International Sustainability Standards Board (ISSB)
9:05	Introducing the ISSB and the ISSB Standards: Richard Barker, Member, ISSB
9.15	The IFRS Foundation's role in helping others get ready  The IFRS Foundation's responsibilities do not stop at standard setting. Achieving a truly global baseline of sustainability-related disclosures necessitates a strong focus on supporting implementation across all economic settings, so that all market participants can access its benefits. During this session, Jingdong Hua, Vice-Chair, ISSB will provide an update on the work the IFRS Foundation is doing to help others prepare for the ISSB Standards.
9:25	The corporate disclosure eco-system  Veronika Pountcheva, Member, ISSB will host a conversation with Ian Carruthers, Chair, International Public Sector Accounting Standards Board (IPSASB) and Willie Botha, Program & Technical Director, International Auditing and Assurance Standards Board (IAASB) and Laura Leal, Principal, International Ethics Standards Board for Accountants (IESBA) on developments in audit and assurance, and public sector disclosure.
9:55	Keynote video: Brian Moynihan, Chair of the Board and CEO, Bank of America In conversation: Michael Tovey, Corporate Sustainability Controller, Bank of America and Emmanuel Faber
10:25	Morning Break
10:55	Get ready for jurisdictional adoption: How regulators are responding to the ISSB Standards  Jean-Paul Servais, Chairman of the Board, the International Organization of Securities Commissions (IOSCO) will open this session to reflect on the current international regulatory environment for sustainability disclosure.  Ndidi Nnoli-Edozien, Member, ISSB will then host a discussion with Satoshi Ikeda, Chief Sustainable Finance Officer and Deputy Commissioner, International Affairs, Financial Services Agency, Japan, João Pedro Nascimento, Chairman, Comissão de Valores Mobiliários, Brazil, and Nandini Sukumar, CEO, the World Federation of Exchanges (WFE) to reflect on why and how regulators are moving to introduce the ISSB Standards.

## How sustainability-related information is used in investment decisions

**Eric Pan, President and CEO, Investment Company Institute (ICI)** will open this session to reflect on the work of the ISSB in meeting the information needs of investors followed by reflections from **ISSB Chair Emmanuel Faber**.

11:40 Verity Chegar, Member, ISSB will then host Jeff Cohen, Managing Director, Head of ESG & Sustainability, Oak Hill Advisors, Jay Eisenhardt, Director of Sustainable Integration, Northern Trust Asset Management, and Monika Freyman, Vice-President, Sustainable Investing, Addenda Capital who will present practical insights on how investors are using sustainability-related information to inform their investment decision-making.

12:40	Lunch
13:50	Academic view: How investors use sustainability information to generate better returns  Nawar Alsaadi, Founder & CEO, Kanata Advisors will explore findings in academic research on the use of sustainability data in the investment process. The session will focus on the different approaches taken by fundamental and quant investors including how these investors use (or would use) information such as carbon emissions and employee engagement in their investment decision making.
14:05	Consolidating the sustainability-disclosure landscape  Elizabeth Seeger, Member, ISSB will reflect on how the ISSB used the SASB Standards, TCFD recommendations and Integrated Reporting Framework as the basis for the development of the ISSB Standards.  During this practical session you will also learn about how companies can and are continuing to use these frameworks and standards in their reporting practices.
14:20	Roundtable discussion In this hands-on session, participants will discuss with peers in their stakeholder groups (companies, investors, regulators and others) how they are approaching sustainability disclosure and how they are preparing to transition to the global baseline through the ISSB.
15:10	Afternoon break
15:40	How and why companies are planning to apply the ISSB Standards  Jenny Bofinger-Schuster, Member, ISSB will host a discussion with senior corporate sustainability professionals including Melissa Bird, Senior Finance Director, Global Technical Accounting Advisory Services & Policy, Johnson & Johnson, Catherine Goyer, Director, Corporate Responsibility and Environment, BCE and Bell, Tobechukwu Okigbo, Chief Corporate Services Officer, MTN Nigeria, and Brian Finch, Vice President of ESG Governance and Reporting, Mastercard to reflect on how companies are approaching sustainability disclosure, with a specific focus on climate-related risks and opportunities and data gathering of GHG emissions.  This practical session will share insights about the processes and approaches companies have to sustainability reporting. Speakers will reflect on the tools they currently use — such as the SASB
16:30	Standards, TCFD recommendations and Integrated Reporting Framework – and how and why they are planning to apply the new ISSB Standards.  In conversation:  Fiona Bassett, CEO, FTSE Russell and Michael Jantzi, Member, ISSB
17:00	Keynote: Andrew Liveris, former Chairman and CEO, The Dow Chemical Company Followed by a conversation with Elizabeth Seeger, Member, ISSB
17:30	Reflections on the day: ISSB Members Ndidi Nnoli-Edozien and Jeff Hales will draw the IFRS Sustainability Symposium to a close with their reflections on the day, including highlighting some of the key themes, insights and learnings.