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# Adoption status of ISSB Standards

Early bird breakout session

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# Agenda

- 1 Welcome
- 2 Jurisdictional profiles and snapshots
- 3 Ongoing work to support regulators
- 4 Q&A

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## Current priorities

### Adoption

**Advance jurisdictional adoption** of the ISSB Standards through bilateral dialogue with governments and regulators to support them on their journey to requiring sustainability-related disclosures in their jurisdiction

**Advance market adoption** of the ISSB Standards by companies choosing to use the Standards to communicate to investors

### Technical Work

Advance the ISSB's work to **build out the global baseline of sustainability-related disclosures** following feedback to the consultation on the ISSB's agenda for 2024–2026

### Implementation

**Support the implementation of IFRS S1 and IFRS S2**, including through **educational activities** and advancing the IFRS Foundation's **capacity building programme** to help ensure companies, regulators and other stakeholders are well prepared to use the ISSB Standards

## Jurisdictions taking steps towards ISSB Standards

**37 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:

**~60%**

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

**40%+**

of **global market capitalisation**

**~60%**

of **global greenhouse gas emissions**

## Jurisdictional progress: significant uptake by EMDEs

### Americas

**Bolivia, Brazil, Canada, Chile, Costa Rica, El Salvador, Mexico, Panama**

### Asia-Oceania

**Australia, Bangladesh, China, Hong Kong SAR, Japan, Nepal, South Korea, Indonesia, Malaysia, Pakistan, Philippines, Singapore, Sri Lanka, Chinese Taipei, Thailand**

### EMEA

**EU, Ghana, Jordan, Kenya, Nigeria, Qatar, Rwanda, Switzerland, Tanzania, Türkiye, Uganda, UK, Zambia, Zimbabwe**

#### *\*Emerging Markets and Developing Economies*

This list is based on information available to the IFRS Foundation as of 15 September 2025. The jurisdictions listed on this slide are those that have noted publicly that they have adopted or otherwise used ISSB Standards or have announced they will do so. The IFRS Foundation is developing and will be publishing a first set of jurisdictional profiles in the coming months which will contain further information on the jurisdictions' positions.

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## Jurisdictional profiles and snapshots

# Inaugural Jurisdictional Guide

- **Objective:** to promote globally consistent and comparable sustainability-related disclosures for capital markets by:
  - ✓ **Supporting jurisdictions** as they design and plan their journey to the **adoption or other use of ISSB Standards**
  - ✓ **Providing transparency on jurisdictional progress** towards the adoption or other use of ISSB Standards and help market participants **understand emerging jurisdictional approaches**



# Profiles and snapshots provide transparency on progress



## Clear market demand for clarity on jurisdictional approaches



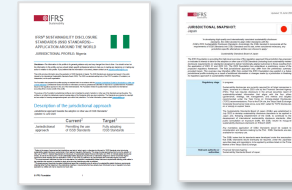
**Investors and other capital market participants** benefit from greater understanding of the degree of alignment of jurisdictional approaches to ISSB Standards and entities required to report



**Regulators** benefit from greater understanding of the decisions of those jurisdictions that have already adopted ISSB Standards



**Preparers** benefit from enhanced understanding of jurisdictional landscape and how to leverage ISSB Standards as a global passport to meet different jurisdictional requirements



## Jurisdictional profiles and snapshots

Describe **jurisdictional approaches to adoption or other use of ISSB Standards**, including the regulatory stage, entities subject to the requirements and when they will become effective

First batch: **17 profiles and 16 snapshots**

Build on [Jurisdictional Guide](#) from May 2024

Support regulators, investors and preparers in **having access to information about jurisdictional approaches and steps being taken by jurisdictions in their adoption journeys**



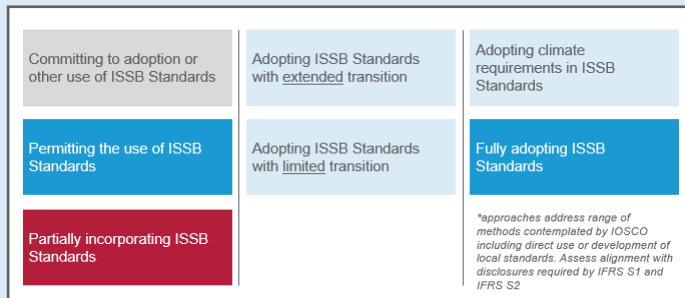


# Key information within the jurisdictional profiles



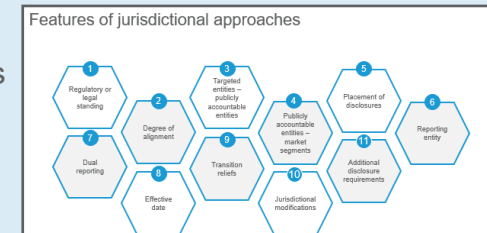
## 1 Jurisdictional approaches

- The profiles describe the jurisdictional approaches to adoption or other use of ISSB Standards, in line with the 7 articulated in the **Jurisdictional Guide**
- They include information about each jurisdiction's stated target and current status of its sustainability-related disclosure requirements



## 2 Provide details on Features

- regulatory approach
- relevant authority or authorities
- reporting entity (who)
- effective date
- requirements
- focus and scope of sustainability-related risks and opportunities
- timing, location and reporting entity
- any extension of transition reliefs
- any jurisdictional modifications
- any additional disclosure requirements



# Jurisdictional approaches: target and current status

- Jurisdictional profiles provide a description of the jurisdiction's stated target and current status of its sustainability-related disclosure requirements
- Stated target and current status are **based on the seven descriptions** in Section 3.4 of the **Jurisdictional Guide**, ranging from permitting the use of ISSB Standards to fully adopting



## ‘Target’ Approach



- Stated target that a jurisdiction **aims to achieve** for sustainability-related disclosure requirements
- Target could reflect the (i) **final milestone** in the jurisdictional roadmap or (ii) **the requirements that have already been introduced by law or regulation**, but application by entities is required at a future date

## ‘Current’ Approach



- Provides the **most up-to-date status** of a jurisdiction's sustainability-related disclosure requirements, including the adoption or other use of the ISSB Standards, that entities are **required or permitted to apply at the time the jurisdictional profile is published** – i.e. what is in effect today
- Profiles will be updated as their ‘current status’ changes

## Jurisdictional profiles: 17

### Americas

Brazil  
Chile  
Mexico

### Asia-Oceania

Australia  
Bangladesh  
Chinese Taipei  
Hong Kong SAR  
Malaysia  
Pakistan  
Sri Lanka

### EMEA

Ghana  
Jordan  
Kenya  
Nigeria  
Tanzania  
Türkiye  
Zambia



- 14 target full adoption of ISSB Standards
- 2 target adopting climate requirements in ISSB Standards
- 1 partially incorporates ISSB Standards

# Zoom-in on profiles



## IFRS® SUSTAINABILITY DISCLOSURE STANDARDS (ISSB STANDARDS)— APPLICATION AROUND THE WORLD

### JURISDICTIONAL PROFILE: Brazil



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This profile provides information about the application of ISSB Standards in Brazil. The ISSB Standards are developed and issued in the public interest by the International Sustainability Standards Board (ISSB). The ISSB is a standard-setting body of the IFRS Foundation (Foundation), an independent, not-for-profit organisation.

The Foundation has prepared this profile applying an analysis that is in accordance with the [Inaugural Jurisdictional Guide on the adoption or other use of ISSB Standards](#) (Jurisdictional Guide) and based on information provided by jurisdictional authorities in response to a questionnaire the Foundation issued on the regulatory approach to the use of the ISSB Standards. The Foundation invited the questionnaire's respondent and international accounting firms to review a draft of the profile.

The purpose of the Foundation's jurisdictional profiles is only to illustrate the extent of adoption or other use of the Standards across the globe. The profiles do not reflect the intellectual property licensing status of the Standards within any given jurisdiction. The Standards are protected by copyright and are subject to licensing arrangements agreed upon within their jurisdiction. For further information, please contact [licensing@ifrs.org](mailto:licensing@ifrs.org).

### Description of the jurisdictional approach

Jurisdictional approach towards the adoption or other use of ISSB Standards<sup>1</sup>  
Updated 12 June 2025

	Current <sup>2</sup>	Target <sup>3</sup>
<b>Jurisdictional approach</b>	Permitting the use of ISSB Standards	Fully adopting ISSB Standards

## Brazil

- **Current:** Permitting ISSB Standards
- **Target:** Fully adopting
- Capital markets authority led
- Mandatory application was determined through a series of Resolutions (CVM, CMN, BCB)
- **Adopted** CBPS 01 and CBPS 02, which are the Portuguese translations of **IFRS S1 and IFRS S2**
- **Permitting application** in 2024 and 2025
- **Requiring for PAEs** from 1 January 2026
- Requiring for CMN and BCB regulated entities – timelines vary.

# Zoom-in on profiles – selected further examples

## Profiles

The profiles are prepared when a jurisdiction's approach to sustainability reporting is finalised and no longer subject to consultation—that is, when jurisdictions:

- have formally announced or finalised their decisions on the adoption or other use of ISSB Standards; or
- have otherwise introduced sustainability-related disclosure requirements.

Each profile describes a jurisdiction's current and planned approach to adoption or other use of ISSB Standards, as outlined in the Guide, and provides information about important elements of the approach.

The profiles are developed following a rigorous process to obtain and verify information. The profiles are also developed through cooperation with relevant jurisdictional authorities and input from international audit firms.



IFRS - Use of IFRS Sustainability Disclosure Standards by jurisdiction

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## Jurisdictional snapshots: 16

### Americas

Bolivia  
Canada  
Costa Rica  
El Salvador

### Asia-Oceania

China  
Indonesia  
Japan  
Philippines  
Singapore  
South Korea  
Thailand

### EMEA

Rwanda  
Switzerland  
Uganda  
UK  
Zimbabwe





- 12 have proposed standards that are fully aligned with ISSB Standards or designed to deliver functionally aligned outcomes
- 3 have proposed to incorporate significant portion of ISSB Standards
- 1 considering permitting use of ISSB Standards

# Zoom in on snapshots

## Japan

- In progress
- **Final SSBJ Standards issued**
- SSBJ Standards are designed to provide **outcomes functionally aligned with ISSB Standards**
- Alternatives added to SSBJ Standards and requirements in SSBJ that are in addition to those in ISSB Standards
- Developed under the assumption that SSBJ Standards would eventually be required to be applied by entities listed on the Prime Market
- **Permitted** from 5<sup>th</sup> March 2025
- To mandate/prescribe scope of reporting entities, **FSA decision is required**


Updated 12 June 2025

**JURISDICTIONAL SNAPSHOT:**  
Japan


*In developing high-quality and internationally consistent sustainability disclosure standards, the SSBJ decided to align SSBJ Standards with the ISSB's IFRS Sustainability Disclosure Standards. Accordingly, the SSBJ decided to incorporate all the requirements of ISSB Standards into SSBJ Standards and to add, when considered necessary, any jurisdiction-specific alternatives entities can choose to apply.*

*Sustainability Standards Board of Japan*

*The IFRS Foundation is providing this high-level overview of the regulatory approach the jurisdiction has proposed or indicated it intends to take for the adoption or other use of ISSB Standards (including local sustainability-related disclosure requirements (or standards) designed to deliver functionally aligned outcomes to those resulting from the application of IFRS S1 and IFRS S2). The IFRS Foundation has undertaken a preliminary review of the proposed regulatory framework. The final jurisdictional approach may differ from the preliminary summary provided herein. This overview may therefore differ from content the IFRS Foundation may publish in a future jurisdictional profile including as a result of additional information or changes made by a jurisdiction in finalising its regulatory approach to sustainability-related reporting.*

<b>Regulatory stage</b>	<p>In progress.</p> <p>Sustainability disclosures are currently required for all listed companies in Japan, pursuant to a March 2023 rule by the Financial Services Agency (FSA). That rule requires disclosure in the annual securities report of sustainability-related information that aligns with the four pillars (governance, strategy, risk management, and metrics and targets) in the Task Force on Climate-related Disclosures (TCFD) recommendations. Prior to the FSA rule, the Tokyo Stock Exchange Corporate Governance Code since June 2021 called for TCFD disclosures on a 'comply or explain' basis.</p> <p>The Sustainability Standards Board of Japan (SSBJ) was established in July 2022 to develop sustainability disclosure standards to be applied in Japan and, following establishment of the ISSB, to contribute to the development of international sustainability disclosure standards. After public consultation on exposure drafts, the SSBJ issued its inaugural sustainability disclosure standards on 5 March 2025.</p> <p>Any mandatory application of SSBJ Standards would be subject to consideration and decision-making by the FSA. SSBJ Standards are also available for voluntary use.</p> <p>The SSBJ notes that its standards were developed under the assumption that SSBJ Standards would eventually be required, under the Japanese securities laws and regulations, to be applied by entities listed on the Prime Market of the Tokyo Stock Exchange.</p>
<b>Relevant authority or authorities</b>	<p>Financial Services Agency Sustainability Standards Board of Japan</p>

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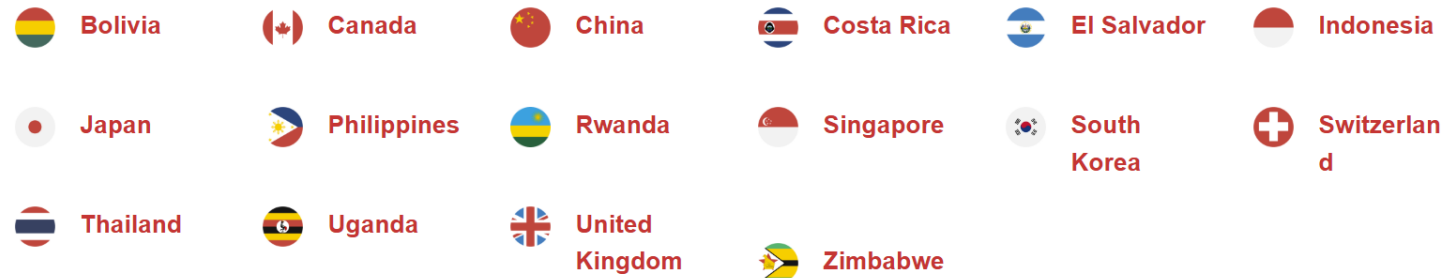


# Zoom-in on snapshots – selected further examples

## Snapshots

The IFRS Foundation has developed jurisdictional snapshots (high-level overviews) for those jurisdictions that have finalised their approach but whose profiles are still in development, or whose regulatory status is in progress. The snapshots provide a preview of the jurisdiction's proposed regulatory framework based on a preliminary understanding of the proposals. Snapshots therefore may differ from the jurisdiction's final requirements which will be described in the future jurisdictional profiles the IFRS Foundation may publish, including as a result of additional information or changes made by a jurisdiction in finalising its approach to sustainability-related disclosure requirements.

These snapshots provide the market with timely information about jurisdictions that have taken steps towards considering adoption or other use of ISSB Standards.



[IFRS - Use of IFRS Sustainability Disclosure Standards by jurisdiction](#)

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Work to support jurisdictions advance  
their adoption journeys

## Regulatory Implementation Programme overview

The IFRS Foundation produces regulatory related content and tools...

... as part of the Regulatory Implementation Programme to support regulators in their adoption journeys



*Jurisdictional Guide and Profiles*

*Adoption Toolkit*



*Jurisdictional Rationale Materials*



*Roadmap Tool and Templates*



*Jurisdictional readiness*

...which are used to train and equip implementation partners and advisors...



**Implementation Partner Programme**

*Upskilling implementation partners who will lead bilateral technical assistance and multi-jurisdictional capacity building on ISSB Standards*



**Implementation Advisor Programme**

*IFRS Foundation content supports advisors and independent consultants who work with jurisdictions on their adoption or other use of the ISSB Standards*

...and delivered to jurisdictions bilaterally and through implementation partners



**Directly support regulators**

*IFRS Foundation content used by regulators in their considerations for the adoption or other use of ISSB Standards*



**GEMC Network**

*Network of over 30 regulators committed to advancing adoption or other use of ISSB Standards; receiving enhanced training, technical assistance and capacity building*



**MDB programmes**

*MDB programmes, capacity building and technical assistance to support jurisdictions*



DEVELOP

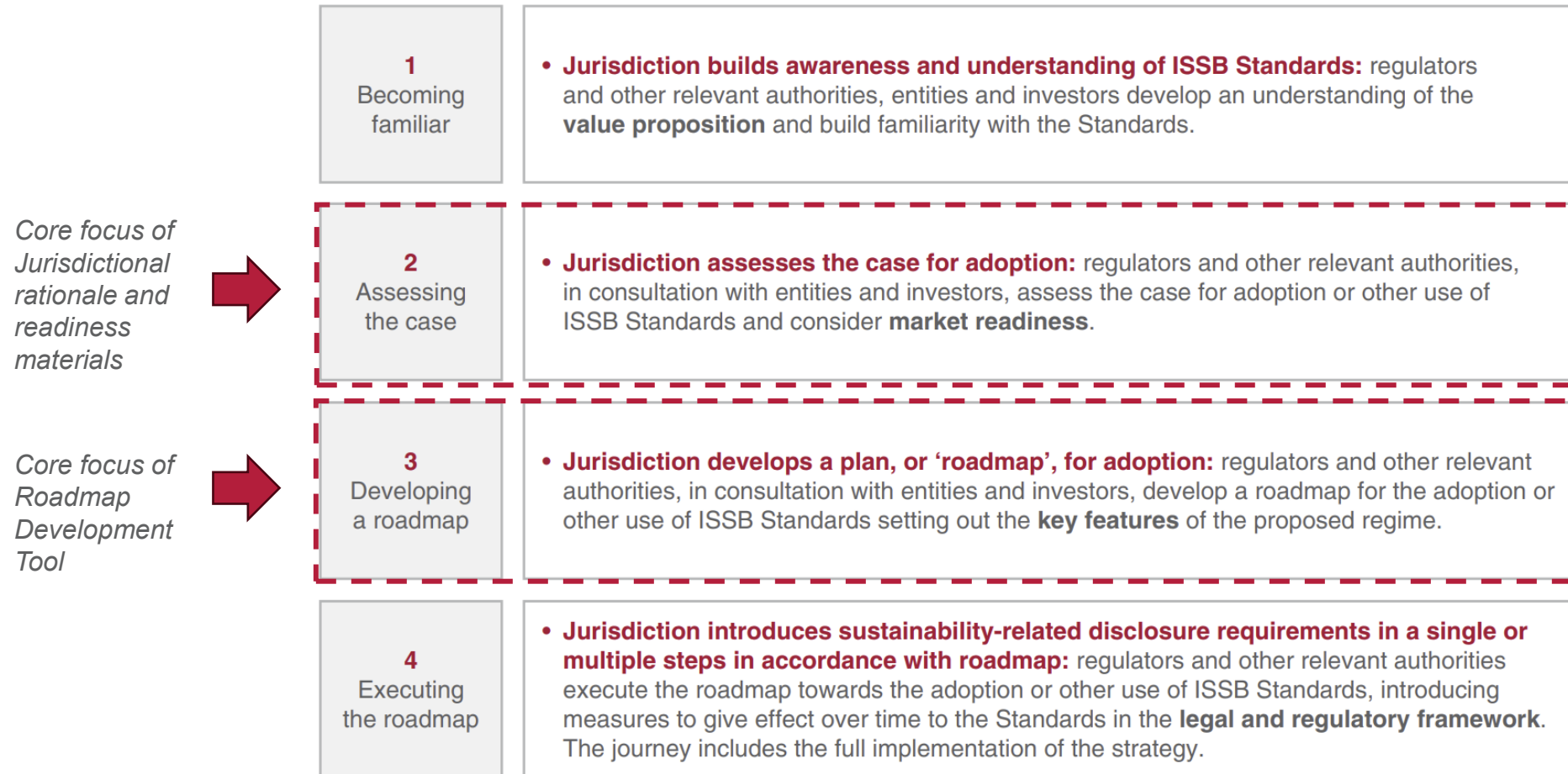


ENABLE



DELIVER

## Illustrative phases of jurisdictional journey



# Adoption-related content and tools – already available



## Jurisdictional Guide

- Released May 2024
- Provides **key content to help jurisdictions design and plan their journeys towards the adoption** or other use of ISSB Standards
- Sets out the **features considered when describing jurisdictional approaches** towards adoption or other use of ISSB Standards
- **Market feedback** to be collected to inform any future review (for 2027)



## Roadmap Tool and Templates

- Released March 2025
- **Web-based Roadmap tool** designed to support jurisdictions navigate the considerations and decision points and develop a **n Adoption Roadmap**
- **Interactive templates** for each of the 7 jurisdictional approaches for a jurisdiction to assess how its decisions and corresponding outcomes combine

# Adoption-related content and tools – coming soon



## Jurisdictional rationale for adoption

- Materials to support **jurisdiction's adoption considerations on strengthening capital markets and supporting cost effectiveness**
- Materials draw on jurisdictional evidence and international organisation's feedback
- Supporting Tool to help jurisdictions navigate considerations and decision points
- **Expected release in Q4 2025**



## Roadmap Tool and Templates

- A guide to help jurisdictions **assess critical readiness elements** across **preparer and ecosystem readiness** that inform **suitable pace and scope of adoption**
- Includes a Tool supporting jurisdiction assess readiness and navigate key considerations and decision points
- **Expected release in Q4 2025**

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Supporting jurisdictions navigate  
considerations on the rationale for the  
adoption or other use of ISSB  
Standards

## A jurisdiction's decision to adopt

The journey towards adoption or other use of ISSB Standards starts with the **determination to introduce sustainability-related disclosures into the jurisdictional framework**

### *Jurisdictional considerations include:*



#### **Widespread benefits of adopting**

*Implementing global standards will enhance effective functioning of global capital markets*



#### **Investor preferences**

*Adherence with global standards increases trust in the reliability, comparability and decision-usefulness of information, in particular for investors with global portfolios*



#### **Own jurisdictional circumstances**

*Jurisdictions should consider their own circumstances, starting point and state of readiness*



#### **Preparer needs**

*Adopting global standards can improve cost effectiveness and efficiency for preparers*

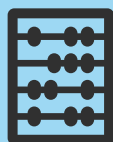


The jurisdictional rationale underpins many of the considerations about the adoption or other use of ISSB Standards



## Commonly cited areas of benefits from adoption or other use of ISSB Standards in EMDEs:

A



**Strengthening capital markets by informing investors' capital allocation decisions'**



**Greater transparency** enables better informed investment decisions through **greater accuracy in assessing and pricing risks and opportunities**



Supporting the **development of a jurisdiction's capital markets** - facilitating **access to capital**, **lowering the cost of capital** and **encouraging foreign direct investment**

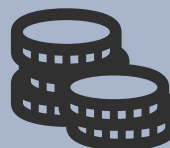


**Fostering investor protection and mitigating against greenwashing**



**Promoting a more resilient financial system**

B



**Improving cost effectiveness and enhancing efficiencies for companies**



Improved **cost effectiveness for companies** through **streamlining reporting requirements**, reducing burden and costs



**Global baseline helping jurisdictions to align their reporting**

C



**Enabling jurisdictions to access other benefits resulting from the global baseline of sustainability-related financial disclosures when relevant**



**Enhancing the financial market architecture**, including the sustainable finance architecture



**'Building blocks approach'** – Jurisdictions can choose to build on the global baseline to meet their own disclosure objectives while still realising the benefits of global baseline



**Enhanced global trade competitiveness throughout the supply chain**



Supporting broader **domestic and international policy goals**

# Overview of the Jurisdictional Rationale Guide and Tool

Two core components: Jurisdictional Rationale Guide and Tool

## Jurisdictional Rationale Guide

- Analysis of jurisdictional roadmaps and grounded on engagement with implementation partners
- Identifies 3 commonly cited areas of benefit:
  - **Strengthening capital markets by informing investors' capital allocation decisions**
  - **Improving cost effectiveness and enhancing efficiencies for companies**
  - **Enabling jurisdictions to access other benefits resulting from the global baseline of sustainability-related financial disclosures**
- Provides evidence under each area from jurisdictional examples

## Jurisdictional Rationale Tool

- Complements the Guide, presenting **matters for consideration and decision points** under the 3 rationale areas
- Jurisdictions to record the **most significant targeted benefits for the jurisdiction** that anchor any future articulation of the rationale

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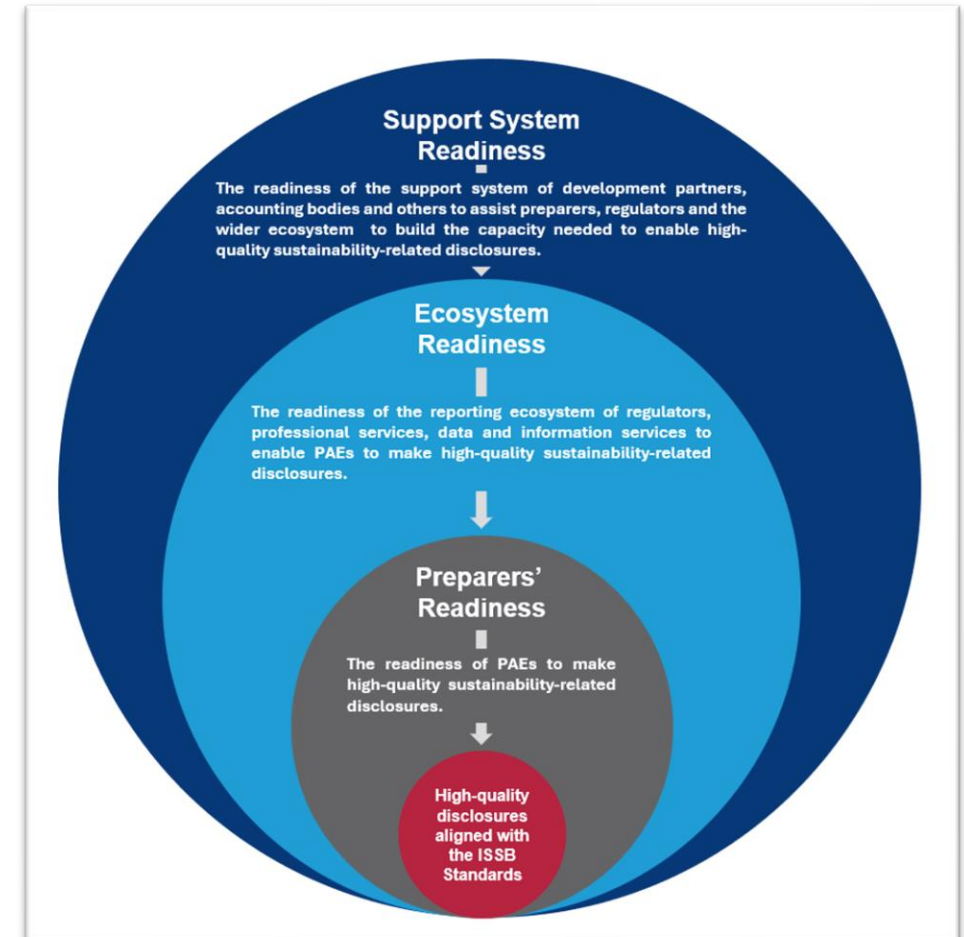
## Supporting jurisdictional readiness assessments

# Assessing jurisdictional readiness

The IFRS Foundation's forthcoming jurisdictional readiness tool will support jurisdictions in assessing market readiness by considering:

- Preparer readiness
- Ecosystem readiness
- Support system readiness

Through identifying key gaps in professional training, regulatory supervision and infrastructure, jurisdictions can understand how and where to prioritise capacity building needs and targeted support



# Overview of Jurisdictional Readiness Assessment Tool

Two core components: Jurisdictional Readiness Assessment Guide and Tool

## Jurisdictional Readiness Assessment Guide

- Grounded in desktop analysis and stakeholder engagement of jurisdictional readiness considerations
- Three dimensions of jurisdictional readiness:
  - **Preparers' readiness** – *including maturity, skills and technical capacity, and topic familiarity and reporting practices*
  - **Ecosystem readiness** – *includes regulatory architecture and institutional foundations, professional and advisory services and information infrastructure*
  - **Support system readiness**
- Will provide examples from jurisdictions relating to the dimensional areas

## Jurisdictional Readiness Assessment Tool

- Operationalises the concepts introduced in the Jurisdictional Readiness Assessment Guide
- Sets out
  - the **focus** of the assessment
  - potential assessment **approaches**,
  - **matters for consideration** coupled with assessment questions
- Provides **summative potential decisions** and actions arising from each dimension areas

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## Supporting the development of jurisdictional roadmaps

# Why have a roadmap?



**Developing and communicating** a detailed jurisdictional roadmap can be a valuable step in a jurisdiction's journey:

- set **clear objectives** and identify **crucial milestones** in the process.
- allow a jurisdiction to:
  - **assign responsibilities**
  - **measure progress** towards adoption
  - ensure that all responsible parties are held **accountable** for this progress
  - **identify dependencies** in the sustainability reporting ecosystem, and the **resources and expertise necessary** for successful adoption
- enable entities within the scope of planned requirements to begin to plan and design their implementation programmes



## Objectives of the Roadmap Development Tool

The Roadmap Development Tool (RDT) and the Roadmap Templates will support regulators and other relevant authorities as they work through the policy considerations and key steps of:

- Planning and designing their jurisdictional project plan (often referred to as a roadmap) for the adoption or other use of ISSB Standards.
- Assessing:
  - the implications of their decisions and approaches;
  - how well their final jurisdictional approach will achieve their stated objectives;
  - how their final jurisdictional approach will be understood by capital market participants and other stakeholders; and
  - how their final jurisdictional approach will be described by the IFRS Foundation in a jurisdictional profile.

# Overview of the Roadmap Development Tool

Two core components: Roadmap Tool and Roadmap Templates

## Roadmap Tool

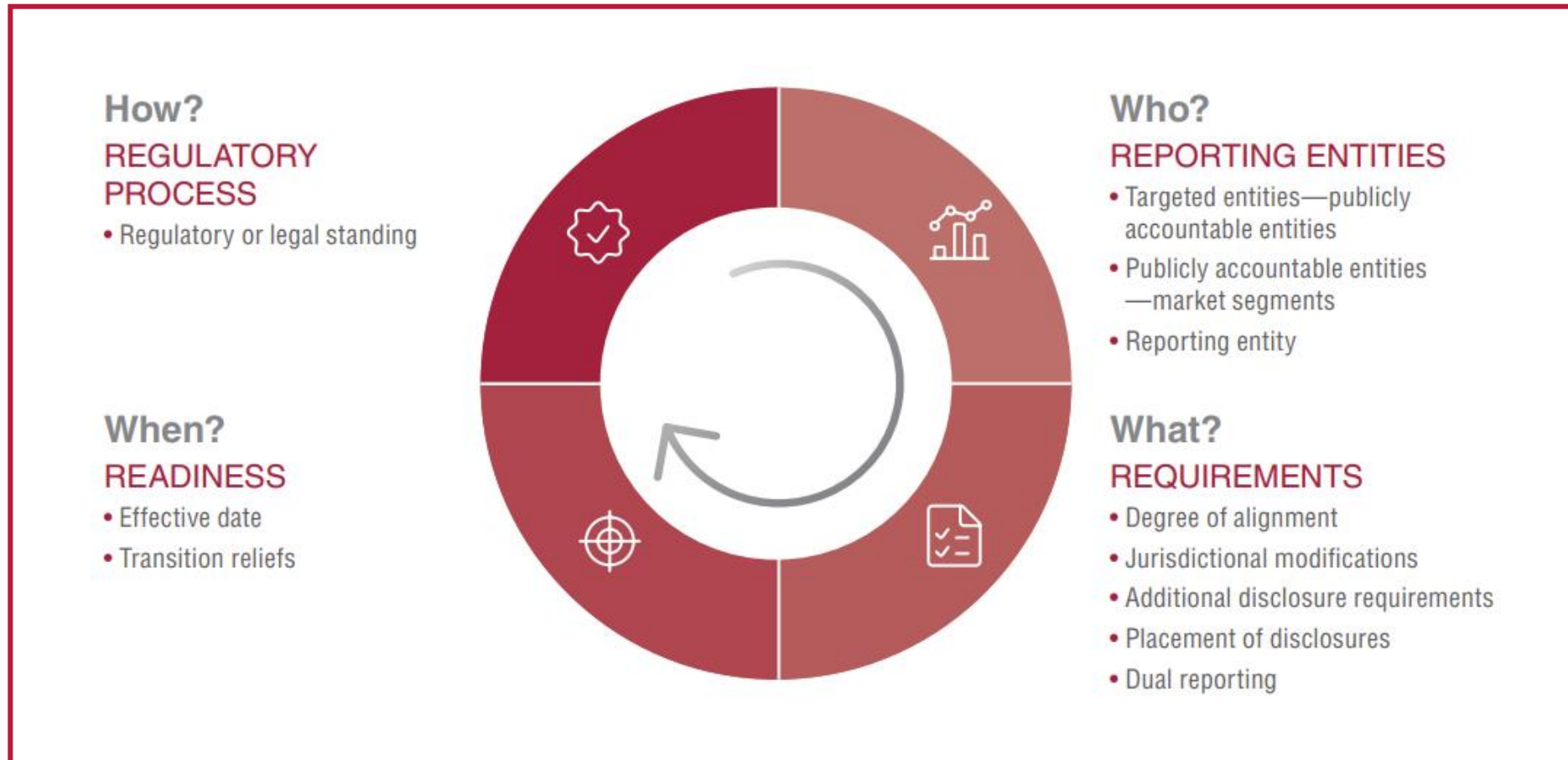
- Tabular form
- 4 decision areas: regulatory process, reporting entities, requirements, readiness
- For each decision area:
  - Overarching guidance
  - Key matters for consideration associated with each 'feature' (including sub-elements of each), and additional guidance notes
  - A 'check-list' of key decisions to be made
  - Spectrum of 'outcomes' that a jurisdiction may draw from each feature, linked to the Roadmap Templates

## Roadmap Templates

- Designed to complement the Tool, assisting jurisdictions in understanding the implications of the alternative options for each feature set out in the Tool
- Can be used to inform a description of the jurisdiction's **current status** and **target approach**

Grounded in the **11 features** and **seven descriptions of jurisdictional approaches**

## Structure of the Roadmap Tool: 4 decision areas



## Illustrative templates: grounded in the 7 jurisdictional approaches\*

Committing to adoption or other use of ISSB Standards

Permitting the use of ISSB Standards

Partially incorporating ISSB Standards

Adopting ISSB Standards with extended transition

Adopting ISSB Standards with limited transition

Adopting climate requirements in ISSB Standards

Fully adopting ISSB Standards

*\*approaches address range of methods contemplated by IOSCO including direct use or development of local standards. Assess alignment with disclosures required by IFRS S1 and IFRS S2*

# Illustrative templates: example structure

## Navigation:

- **Green:** indicates outcomes for each feature that may, if observed across all features, correspond to an approach of ‘fully adopting ISSB Standards’
- **Orange:** indicates outcomes, by feature that may correspond to a description other than ‘fully adopting ISSB Standards’. The jurisdictional approach that best describes the jurisdictional strategy will depend on which features have an outcome of orange and the combination.
- **Grey:** indicates outcomes, by feature that do not impact the jurisdictional approach
- **Dashed lines and lighter shades:** indicate there is more than one outcome for a feature that in combination may result in the same description

## Regulatory Process

Regulatory or legal standing	No regulatory or legal action taken	Permitted	Required
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## Reporting entities

Targeted publicly accountable entities	None	Some	All or most
Publicly accountable entities – market segments	No requirements for listed entities	Some, but not all or most listed entities in the first and second tiers	All or most listed entities
Reporting entity	Not the same reporting entity as for the financial statements	Not specified	Same reporting entity as for the financial statements

## Requirements

Degree of alignment	Not aligned to ISSB Standards and requirements not designed to deliver functionally aligned outcomes	Climate-related reporting requirements in ISSB Standards or climate-related reporting requirements designed to deliver functionally aligned outcomes	Full alignment with ISSB Standards or requirements are designed to deliver functionally aligned outcomes
Placement	Outside general purpose financial reports	Not specified	In general purpose financial reports; and disclosed at the same time as the related financial statements
Dual reporting	Required	Permitted	Not required
Jurisdictional modifications	Extensive modifications	Limited modifications	No or not significant modifications
Additional requirements	Volume and presentation of additional disclosures could potentially obscure information required by ISSB Standards	Presentation of additional disclosures does not obscure information required by ISSB Standards	No additional information

## Readiness

Effective date	Requirements become effective far into the future	Limited delays	Already effective or effective within a year
Transition reliefs	Additional reliefs and extensions**	Limited extensions*	Transition standard reliefs only
		Long extensions*	

\*of transition standard reliefs \*\* beyond transition standard reliefs

## Further considerations



### **Assurance**

*Framework, scope,  
availability of skills,  
oversight*



### **Supervision and enforcement**

*Supervisory  
approach, timing of  
non-compliance  
measures, skills,  
safe harbours*



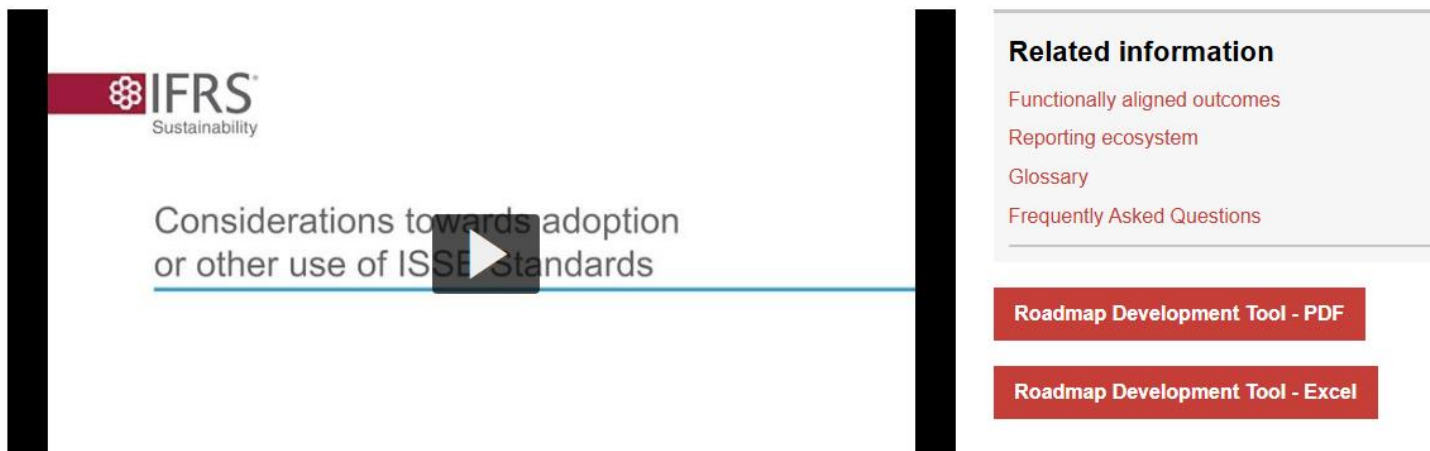
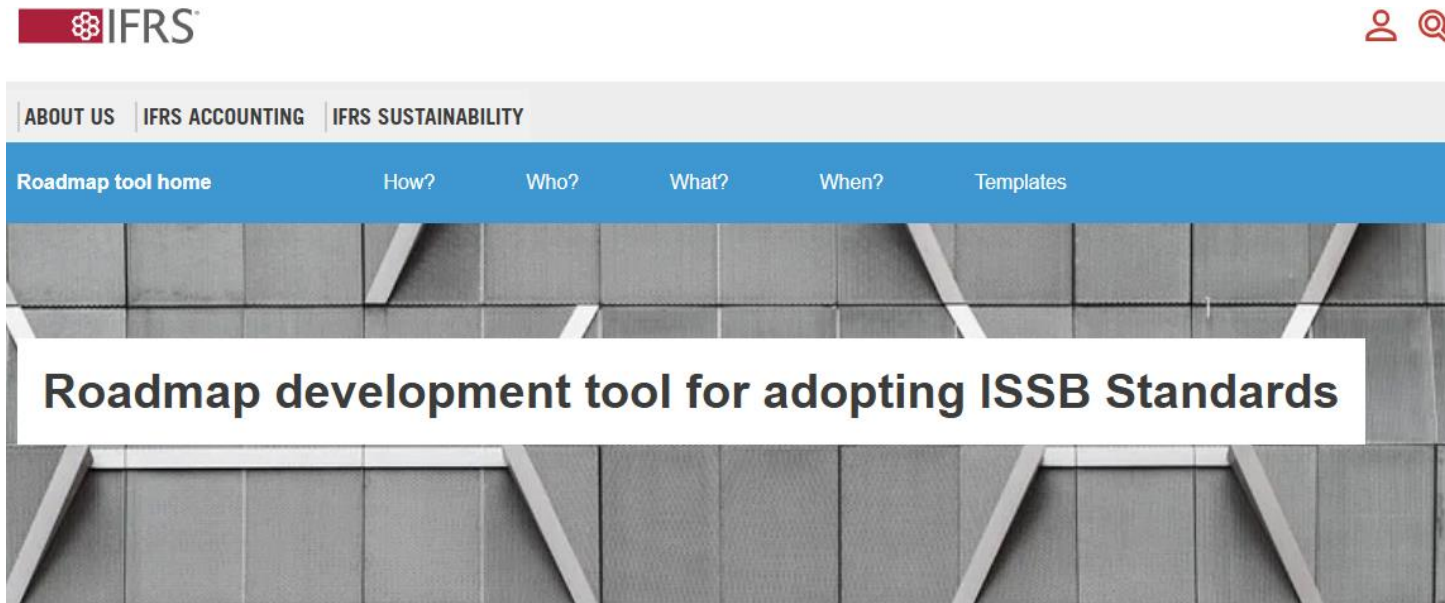
### **Digital reporting**

*ISSB Taxonomy,  
digital reporting  
maturity, investor  
and preparers' needs*



### **Capacity building to support implementation**

*Market readiness,  
skills and expertise  
among preparers  
and assurance  
providers and  
training delivery  
capabilities*



[IFRS - Roadmap development tool](#)

# Where to find resources

- [IFRS - The use of IFRS® Sustainability Disclosure Standards around the world](#)

## Resources



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

Read about how the IFRS Foundation supports jurisdictions as they design and plan their journeys to the adoption or other use of ISSB Standards; read also about how the Foundation helps bring transparency for capital markets, regulators and other stakeholders by setting out the features of jurisdictional approaches

[Access the Inaugural Jurisdictional Guide for the adoption or other use of ISSB Standards](#)



### Roadmap development tool

The roadmap development tool and the accompanying reference roadmap templates will support regulators and other relevant authorities as they work through the policy considerations and key steps of planning and designing their roadmap for the adoption or other use of ISSB Standards and assessing the implications of alternative decisions and approaches.

[Access the roadmap development tool](#)



### Regulatory Implementation Programme

An overview of the tools, educational materials and capacity building that the IFRS Foundation intends to provide in collaboration with its partners to support jurisdictions in designing and executing their roadmaps for the adoption or other use of ISSB Standards

[Access the Regulatory Implementation Programme](#)



### Use of IFRS Sustainability Disclosure Standards by jurisdiction

A guide to the use of IFRS Sustainability Disclosure Standards around the world, and analysis of the use of IFRS Sustainability Disclosure Standards

[Access the use of IFRS Sustainability Disclosure Standards by jurisdiction](#)

## Other resources

[The need for a global baseline of for capital markets](#)  
[Progress on Corporate Climate-related Disclosures—2024 Report](#)  
[Jurisdictional sustainability consultations](#)

[Voluntarily applying ISSB Standards](#)  
[Licensing of IFRS Standards for adoption and jurisdictional use](#)



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