
Adoption of IFRS Sustainability Disclosure Standards

World Standard-setters Conference 2026
Plenary session

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Agenda

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| 1 | Jurisdictional update |
| 2 | Addressing cross-border challenges through ISSB passporting |
| 3 | Emerging adoption considerations |
| 4 | Regulatory Implementation Programme and Adoption Toolkit |

Jurisdictional update



When to expect ISSB-based disclosures by jurisdictional effective dates

2025 reporting year	Australia, Bangladesh, EU, Hong Kong SAR*, Malaysia, Mexico, Pakistan, Singapore, Sri Lanka, Tanzania, Türkiye (2024), Zambia
2026	Brazil*, Jordan*, Philippines, Qatar, Chinese Taipei
2027	Chile, Ghana, Indonesia, Kazakhstan*, Japan, Kenya, Rwanda, South Korea, Thailand
2028 or later	Honduras, Mongolia*, New Zealand*, Nigeria*, Oman*, Panama, Peru, Uganda, Zimbabwe*
To be determined	Bolivia, Canada, China, Costa Rica, El Salvador, Ethiopia, Kyrgyzstan, Nepal, Switzerland, United Kingdom*, Uzbekistan

** Jurisdictions that explicitly permit and have special guidelines for the use of ISSB Standards before regulatory action is completed*

Transparency through jurisdictional profiles and snapshots

Building on the [Jurisdictional Guide](#) to provide information about:

- **jurisdictional approaches** to the adoption or other use of ISSB Standards, including the extent of application, entities subject to the requirements and the effective date
- **status of jurisdictions** in their adoption journeys



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

JURISDICTIONAL PROFILE: Nigeria

Disclaimer—The information in this profile is for general guidance only and may change from time to time. You should not act on the information in this profile, and you should obtain specific professional advice to help you in making any decisions or in taking any action in relation to this profile. If you believe that the information is incorrect, please contact us at enquiries@ifrs.org.

This profile provides information about the application of ISSB Standards in Nigeria. 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 [Jurisdictional Guide for the adoption or other use of ISSB Standards](#) (Jurisdictional Guide) and based on information provided by jurisdictional authorities in responses 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 profile is only to illustrate the extent of adoption or other use of the Standards across the globe. The profile does 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.

Description of the jurisdictional approach

Jurisdictional approach towards the adoption or other use of ISSB Standards¹
Updated 12 June 2025

Jurisdictional approach	Current ² Permitting the use of ISSB Standards	Target ³ Fully adopting ISSB Standards

¹ Flashes to the range of approaches that jurisdictions may take to 'adopt, apply or otherwise be informed by' ISSB Standards when introducing sustainability-related disclosure requirements in their legal and regulatory frameworks. This range includes approaches that involve the adoption or other use of IFRS 51 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS 52 Climate-related Disclosures directly, as well as the introduction of local sustainability-related disclosure requirements (or standards) designed to deliver functionally aligned outcomes to those resulting from the application of IFRS 51 and IFRS 52 (referred to as requirements with functionally aligned outcomes).

² The current approach describes the most up-to-date status of a jurisdiction's sustainability-related disclosure requirements reflecting what entities in the jurisdiction are required or permitted to apply at the time the jurisdictional profile is published.

³ The target approach describes the stated jurisdictional target that a jurisdiction aims to achieve for sustainability-related disclosure requirements reflecting either the final milestones in the jurisdiction's roadmap or requirements that have already been produced by law or regulation but where application by entities will only be required at a future date.

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Updated 12 June 2025

APSHOT:



quality and internationally consistent sustainability disclosure the SSBJ decided to align SSBJ Standards with the disclosure Standards. Accordingly, the SSBJ decided to incorporate all the rds into SSBJ Standards and to add, when considered necessary, any s-specific alternatives entities can choose to apply.¹

Sustainability Standards Board of Japan

is high-level overview of the regulatory approach the jurisdiction has proposed adoption or other use of ISSB Standards (including local sustainability-related ds) designed to deliver functionally aligned outcomes to those resulting from SS S2). The IFRS Foundation has undertaken a preliminary review of the he final jurisdictional approach may differ from the preliminary summary / therefore differ from content the IFRS Foundation may publish in a future result of additional information or changes made by a jurisdiction in finalizing lity-related reporting.

In progress.

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) recommended under the Task Force on Climate-related Disclosures (TCFD) recommendations. Prior to the FSA rule, the Tokyo Stock Exchange Corr on :

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Jurisdictional profiles - jurisdictional approaches that have been **finalised**

22 profiles

- 18 targeting full adoption of ISSB Standards
- 3 targeting adopting climate requirements in ISSB Standards
- 1 targeting partially incorporating ISSB Standards

Americas	Asia-Oceania		EMEA	
Brazil Chile Mexico	Australia Bangladesh Hong Kong SAR Japan Malaysia	Pakistan Philippines Singapore Sri Lanka Chinese Taipei	Ghana Jordan Kenya Nigeria Qatar	Rwanda Tanzania Türkiye Zambia



Discover details of jurisdictional approaches via online profiles and snapshots

Snapshots - jurisdictional approaches that are **subject to finalisation**

14 jurisdictions:

- 11 have proposed or finalised standards that are fully aligned with ISSB Standards or designed to deliver functionally aligned outcomes
- 2 have proposed local standards based on ISSB Standards
- 1 considering permitting use of ISSB Standards

Americas	Asia-Oceania	EMEA
Bolivia Canada Costa Rica El Salvador Panama	China Indonesia Kyrgyzstan South Korea Thailand	Switzerland Uganda UK Zimbabwe

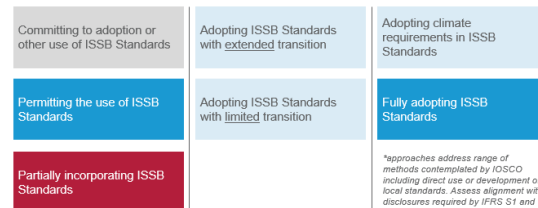


Discover details of jurisdictional approaches via online profiles and snapshots

Key information within the jurisdictional profiles

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



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



Features of jurisdictional approaches



Jurisdictional Profile: Kenya



Scan to access the full Jurisdictional Profiles and Snapshots

	Current	Target
Jurisdiction approach (Updated 12 June 2025)	Permitting the use of ISSB Standards	Fully adopting ISSB Standards
How	Mandate of Institute of Certified Public Accountants of Kenya	
Who	- Public Interest Entities; - Non-Public Interest Entities (large entities); - Small-to medium-sized entities	
What	- IFRS S1 and IFRS S2 - Listed entities are permitted to apply GRI Standards for SRRO not addressed by the ISSB Standards but are required to ensure that information required by ISSB Standards is not obscured	
When	- Voluntary (all): 2024 – 2026; - PIEs: 01 January 2027; Non-PIEs (large) – 01 January 2028; SMEs – 01 January 2029 - Transition standard reliefs not extended	

Jurisdictional Profile: Malaysia



Scan to access the full Jurisdictional Profiles and Snapshots

	Current	Target
Jurisdiction approach (Updated 12 June 2025)	Adopting ISSB Standards with limited transition	Fully adopting ISSB Standards
How	- Inter-agency Advisory Committee issued National Sustainability Reporting Framework - Bursa amended Main Market and ACE listing requirements - MASB mandate and function expected to be amended to cover sustainability reporting	
Who	Main market listed companies; ACE listed entities	
What	- IFRS S1 and IFRS S2 - Entities permitted to use other complementary reporting frameworks and recommendations in addition to the ISSB Standards, to meet the information needs of different stakeholders but are required to ensure that information required by ISSB Standards is not obscured.	
When	- Group 1 – Main Market with 2 billion market cap - 01 January 2025 - Group 2 – Main Market (others) - 1 January 2026 - Group 3 - ACE - 01 January 2027; large non-listed companies with annual revenue of 2 billion	

Jurisdictional Profile: Malaysia

(cont.)



Scan to access the full Jurisdictional Profiles and Snapshots

	Current	Target
Jurisdiction approach (Updated 12 June 2025)	Adopting ISSB Standards with limited transition	Fully adopting ISSB Standards

The jurisdiction's requirements include extension of the transition reliefs:

	Description of relief	Duration of relief
IFRS S1	Extension of the transition relief enabling an entity to disclose information on only climate-related risks and opportunities (in accordance with IFRS S2).	Extended for one additional annual reporting period for Groups 1 and 2, and two additional annual reporting periods for Group 3.
IFRS S2	Extension of transition relief that permits an entity not to report Scope 3 greenhouse gas (GHG) emissions in the first year of application.	Extended for one additional annual reporting period for Groups 1 and 2, and two additional annual reporting periods for Group 3

Jurisdictional Profile: Hong Kong



Scan to access the full
Jurisdictional Profiles
and Snapshots

	Current	Target
Jurisdiction approach (Updated 12 June 2025)	Partially incorporating the ISSB Standards and Permitting the use of ISSB Standards	Fully adopting ISSB Standards
How	- FSTB launched the Roadmap on Sustainability Disclosure in Hong Kong - HKEX introduced climate-related disclosure requirements based on IFRS S2 - HKICPA issued the HKFRS Sustainability Disclosure Standards	
Who	All PAEs	
What	- Initially IFRS S2 based requirements; application of IFRS S1 and IFRS S2 permitted - At target: IFRS S1 and IFRS S2 required	
When	- effective from 1 August 2025 for voluntary application - HKEX to consult in 2027 on mandating Hong Kong Sustainability Disclosure Standards for listed entities; expected effective date of 1 January 2028 - Non-listed large PAEs no later than 2028, followed by all PAEs	

Addressing cross-border challenges through ISSB passporting



Globally comparable and efficient disclosures via passporting

The ISSB was established as part of the IFRS Foundation because of investor, company and international policy maker demand for:

decision-useful, comparable information

ending the ‘alphabet soup’ of voluntary initiatives

an efficient reporting landscape

Achieving these goals is contingent on ISSB Standards being adopted on a global and widespread basis.

Although over 45 jurisdictions are on a journey to adopt or otherwise use the ISSB Standards, **jurisdictional variations could result in global fragmentation and cross-border challenges.**

ISSB passporting is an option granted by jurisdictions

ISSB passporting is an **option** granted by jurisdictional authorities **through regulation** that allows foreign issuers or local subsidiaries of foreign entities to comply with local requirements by using the **ISSB Standards as issued by the ISSB** as the basis for reporting.

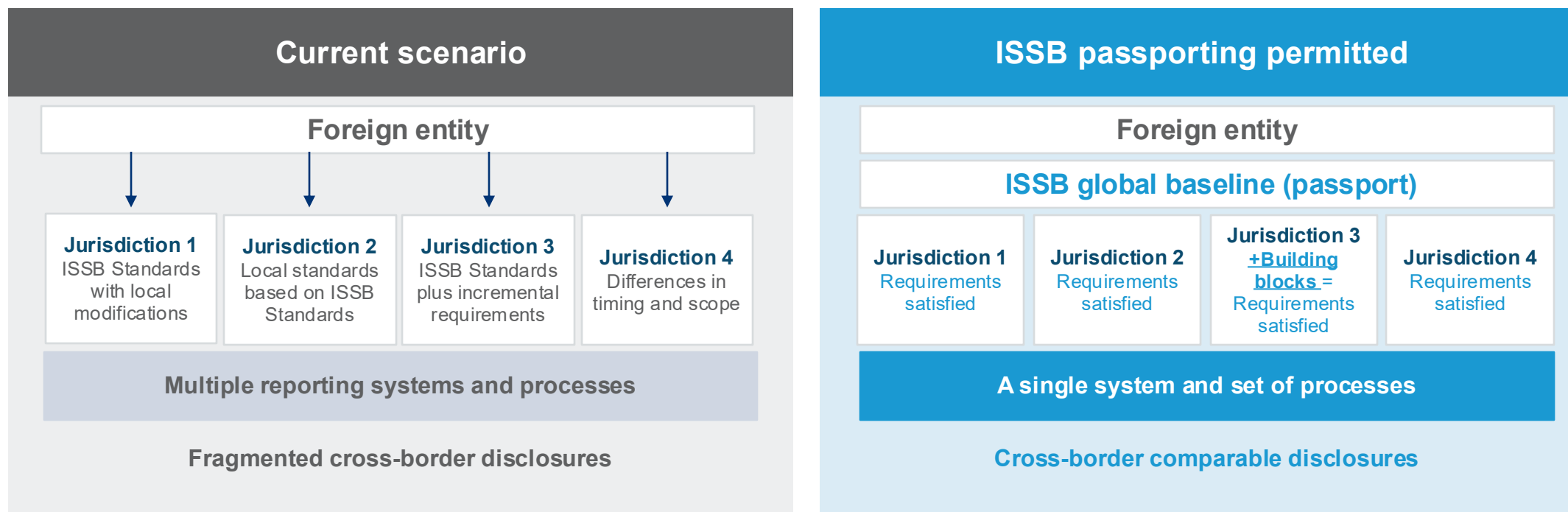
ISSB passporting is a next step that builds logically from IOSCO's endorsement of ISSB Standards.

ISSB passporting is a jurisdictional decision. It can operate through:

- Use of **ISSB Standards as issued by the ISSB** (the ISSB 'global baseline') or
- An **ISSB global baseline + building blocks** approach, with additional 'visa' requirements to meet incremental jurisdictional needs (including policy needs)

ISSB passporting for meeting jurisdictional requirements

ISSB passporting would allow foreign entities* to comply with jurisdictional variations under one disclosure umbrella - **ISSB Standards as issued by the ISSB (ISSB ‘global baseline’)**



* Entities in this case being foreign issuers or local subsidiaries of foreign entities.

ISSB passporting prevents regulatory alphabet soup



Why now?

To prevent evolution
from voluntary
'alphabet soup' to
regulatory 'alphabet
soup'

Jurisdictions on the journey to adoption or other use of ISSB Standards have differing adoption approaches (extending transition reliefs, or introducing variations) which can:

- **hinder comparability** and cost effectiveness
- **complicate realisation** of the international regulatory community's shared vision of a global baseline

Inefficiencies and burdens should be avoided in the early years of jurisdictional adoption:

- **before companies invest** in systems, processes and advisory support around divergent requirements
- **before fragmented practices** become embedded in regulation and markets.

IFRS Accounting Standards ‘as issued by the IASB’ are a reference for passporting

Case study

IFRS Accounting Standards

In a [2000 resolution](#) and a [2005 statement](#), IOSCO supported IFRS Accounting Standards and recommended that its members allow multinational issuers to use IFRS Standards in cross-border offerings and listings.

Today, there is widespread use of IFRS Accounting Standards as a global passport for cross-border purposes.



The benefits of ISSB passporting impacts multiple stakeholder groups

For...	Benefits
investors	disclosures that use a familiar ‘common language’ for reporting: ISSB Standards as the global baseline lower cost and effort and improve comparability
preparers	- cost savings from efficient use of reporting resources (systems and human capital) - improved access to foreign capital markets
regulators	- simplification through an existing regulatory tool - pragmatic option of using an IOSCO-endorsed ‘common language’ - increased attractiveness of local capital market for global investors and foreign entities
the ecosystem	higher quality and globally comparable disclosures from streamlining and effectiveness

Examples: ISSB passporting currently in place

Japan 	Hong Kong 
ISSB passporting for foreign listed entities	ISSB passporting for domestic and foreign entities
Foreign entities subject to sustainability reporting requirements in Japan may apply local standards (called SSBJ Standards, which are functionally aligned with ISSB Standards), but they also have the option to use ISSB Standards, in which case they must state compliance with the standards ‘as issued by the ISSB’.	Listed companies subject to the sustainability reporting requirements have the option to use ISSB Standards. This option applies to foreign and domestic entities.
<i>Source: Article 19-9, paragraph 6 of the Cabinet Office Ordinance</i>	<i>Source: Hong Kong Stock Exchange’s Environmental, Social and Governance Reporting Code</i>

ISSB Standards and European Sustainability Reporting Standards (ESRS)

- **High degree of alignment** in climate-related disclosures to provide information to investors
- Additional requirements in ESRS to disclose impacts that do not create risks or opportunities for a company's prospects and to provide information **to stakeholders other than investors**
- Some **additional requirements** in ISSB Standards (for example, financed emissions)
- ESRS simplification has led to **further efficiencies**. For example, on:
 - presentation of information
 - industry-based disclosures
 - anticipated financial effects

	ISSB Standards	ESRS
Use	45+ jurisdictions	EU member states (with different rules for non-EU companies with EU subsidiaries)
Materiality	Investor-based	Investor (aligned with ISSB) and information for other stakeholders

Further alignment achieved between ISSB Standards and ESRS following EU Omnibus

Presentation

- Companies reporting in compliance with ESRS have the *option* to present information in a format other than the prescribed: General, Environmental, Social and Governance pillars – so more feasible to build from reports prepared applying ISSB Standards

Anticipated financial effects

- Proportionality mechanisms in ISSB Standards introduced in ESRS
- Aligned outcome of disclosure when applying either ISSB Standards or ESRS
- A company seeking to comply with ISSB Standards will not be able to use full ESRS transition relief that permits delay in providing this information

Use of IFRS Industry Based Guidance

- Companies can meet requirement to provide entity specific disclosures using IFRS Industry Based Guidance, including the SASB Standards (moved from temporary to permanent)

Transition plan disclosures

- Transition plan disclosure requirements in ESRS informed by the IFRS guidance on the topic

Delegated Acts of revised European Sustainability Reporting Standards (ESRS) published on 3 July 2026



ESRS for non-EU parent companies (ESRS-40a)

Companies affected

- Non-EU parent companies with significant operations in the EU
- Mainly companies in US, UK, Switzerland, Japan, China, South Korea; many of these companies must or wish to provide ISSB-aligned reporting

Timeline

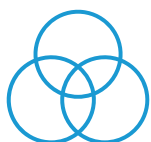
- July-October 2026: EFRAG public consultation
- January 2027: EFRAG delivers technical advice to the European Commission
- Mid-2027: expected adoption of ESRS-40a
- FY2028: first application

Opportunities to comply with ESRS-40a efficiently



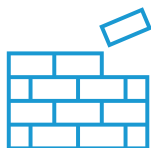
Users of the information and materiality assessment

- Investors and others (ESRS-40a)
- Investors (ISSB Standards)



Disclosures overlap

- ESRS-40a focus on impacts for investors and others
- Impacts can lead to risks and opportunities covered by the ISSB Standards



ISSB+ approach available to companies

- Use ISSB reporting as a starting point
 - Provide additional specified disclosures to comply with ESRS-40a
 - Result in information about impacts, risks and opportunities (as does option to apply ESRS)
-

Authorities address ISSB passporting in the Jurisdictional Adopters Working Group

Purpose of the JAWG

Enable a dialogue between the ISSB and jurisdictional authorities

Promote globally comparable sustainability-related disclosures for capital markets

Focus

- **Strategic regulatory considerations** for jurisdictional adoption and use of ISSB Standards
- **Cross-border considerations** including use of ISSB Standards as a **global passport**
- **Strategic input** to the ISSB as it embarks on **new research and standard setting work**
- Share insights on emerging **supervisory and enforcement provisions**, including the introduction of safe harbours and clarity of preparers' statements of compliance
- Raise awareness on matters that may require **educational materials** and other **capacity building** support

Emerging adoption considerations



Assertions of compliance with ISSB Standards

Statement of compliance

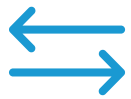
- An entity whose sustainability-related financial disclosures comply with all the requirements of ISSB Standards shall make an **explicit and unreserved statement of compliance**
- An entity shall not describe sustainability-related financial disclosures as complying with ISSB Standards unless they **comply with all the requirements** of ISSB Standards

Refer to paragraphs 72–73 of IFRS S1

ISSB Standards relieve a company from disclosing information otherwise required by the Standards if:

- law or regulation prohibits the company from disclosing that information; or
- information about a sustainability-related **opportunity** is commercially sensitive
 - high threshold for commercially sensitive information
 - each item of information omitted must be reassessed at each reporting date if it qualifies for exemption

Why this matters: observed inconsistencies



Fragmented market practice between explicit compliance and vague “alignment” references (for example, “based on”, “broadly aligned”)



Entities are making references **portraying compliance with ISSB Standards** while applying only subsets of requirements



Creates **confusing signals** for investors and increases efforts for assurance providers and regulators to determine the basis of reporting.



Unambiguous compliance assertion is also key for determining an **entity's first reporting period applying ISSB Standards**. First period “anchor” determines **eligibility of transition reliefs**

Spectrum of compliance statements observed

Category	Illustrative wording	Implication
A. Explicit, unreserved compliance	“The entity’s sustainability-related financial disclosures comply with IFRS Sustainability Disclosure Standards.”	Suitable for a compliance statement (bright line).
B. Non-compliance with structured disclaimer	“The entity’s sustainability-related disclosures <u>do not comply</u> with ISSB Standards. Certain [specified] disclosures were developed by reference to selected requirements in ISSB Standards as described below....”	Reduces the risk of misleading users. Provides clarity on which requirements have been applied and which have not. Requires bespoke mapping and increased judgement.
C. High-level reference only is misleading	“The entity considered internationally recognised frameworks, including ISSB Standards, among other sources.”	Risk of misleading. Signals use as an input only; limited comparability; can perpetuate “pick and choose”.
D. Misleading	“Broadly aligned with”, “in line with the principles of”, “developed considering...” or ” “being on track to align its sustainability disclosures and reporting with ISSB Standards by x date”.	Not clear which requirements have been applied and which have not. Reduces comparability and auditability; invites over-interpretation; and increases enforcement and litigation risk. Non-specialists may not realise this is NOT in compliance.

Implications of inconsistency in statements of compliance

Investors

Cannot ascertain whether material information is provided. Loses the anchor of comparability. This can result in the need for bespoke mapping, increasing analysis costs

Companies

Limits ability to communicate clearly with investors, potentially triggering bespoke explanations and questions

Assurance providers

Challenges in defining assurance boundaries: assurance requires clarity on both the standards applied and the disclosures the opinion is given against

Regulators and enforcers

Undermines enforcement discipline by selective application of requirements, challenging regulators' ability to discharge their mandates of protecting investors and ensuring transparent markets

Global observations on safe harbour approaches

Objectives behind safe harbour and liability accommodations

Jurisdictions introducing ISSB-aligned disclosures are seeking to promote transparent and decision-useful disclosures while reducing preparer concerns about legal liability. Explicit safe harbours or modified liability regimes during transition periods can offer confidence in providing forward-looking disclosures

Frequent jurisdictional objectives include:



Encourage Meaningful Disclosure

Aims to promote transparent, decision-useful sustainability disclosures by reducing legal liability fears.



Balance Accountability and Transparency

Balance maintaining accountability with encouraging good-faith information disclosure.



Distinguish Uncertainty from misrepresentations

Protect good-faith estimates but allow action against misleading disclosures



Support Early Implementation

Liability accommodations act as transitional tools to aid early reporting and capability development



Overview of Australian model: modified liability regime

Key features

Three-year modified liability regime as part of its mandatory climate disclosure framework (which targets alignment with the climate requirements in ISSB Standards)

Covered areas

Year one: statements related to climate that (when made) are about the future
Years one through three: statements on Scope 3 GHG emissions, scenario analysis and climate transition plans

How it operates

No legal action other than criminal action, or action by ASIC*, may be brought relating to covered areas in the statements('protected statements') made within a sustainability report or accompanying auditor's report during the periods set out above

Main objective

Provide confidence to disclose information involving significant estimation uncertainty while reporting capabilities mature

* Australia Securities and Investments Commission – capital markets authority in Australia



Overview of UK Protected Forward Looking Statements

Key features

In January we introduced the protected forward-looking statement liability regime for UK prospectuses. It applies higher liability standards (an investor has to prove an issuer was reckless or dishonest instead of negligent) to statements that are included in a prospectus but can only be verified for their truth, correctness and completeness after the statement has been published.

How it operates

Disclosures detailing strategy, transition plans, and metrics/targets are eligible to qualify as PFLS if three conditions are met

1. Identification: The statement must be clearly labelled as forward-looking.
2. Supporting Data: It must include a general and content-specific statement explaining the underlying assumptions.
3. Verifiability: The information must depend on future events or circumstances and estimate when the expected events will occur.

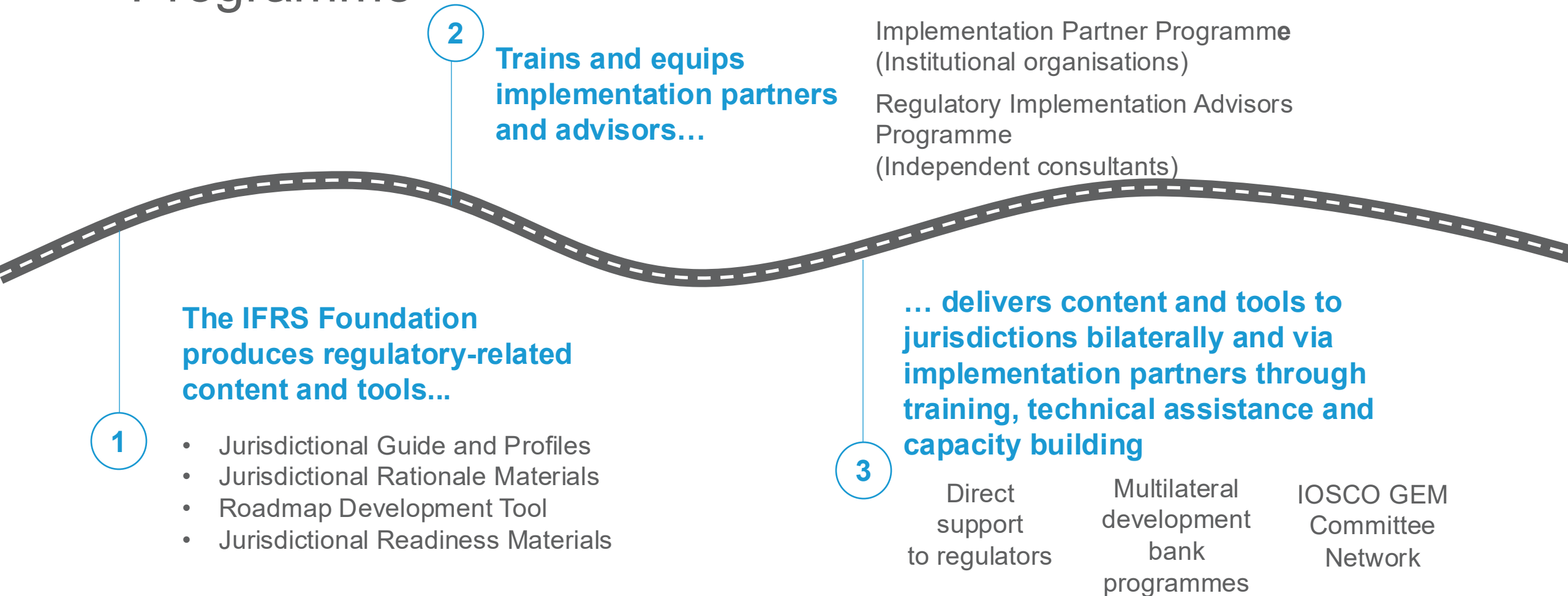
Main objective

The PFLS regime is designed to encourage companies to provide transparent forward-looking metrics without fear of litigation if future projections fall short.

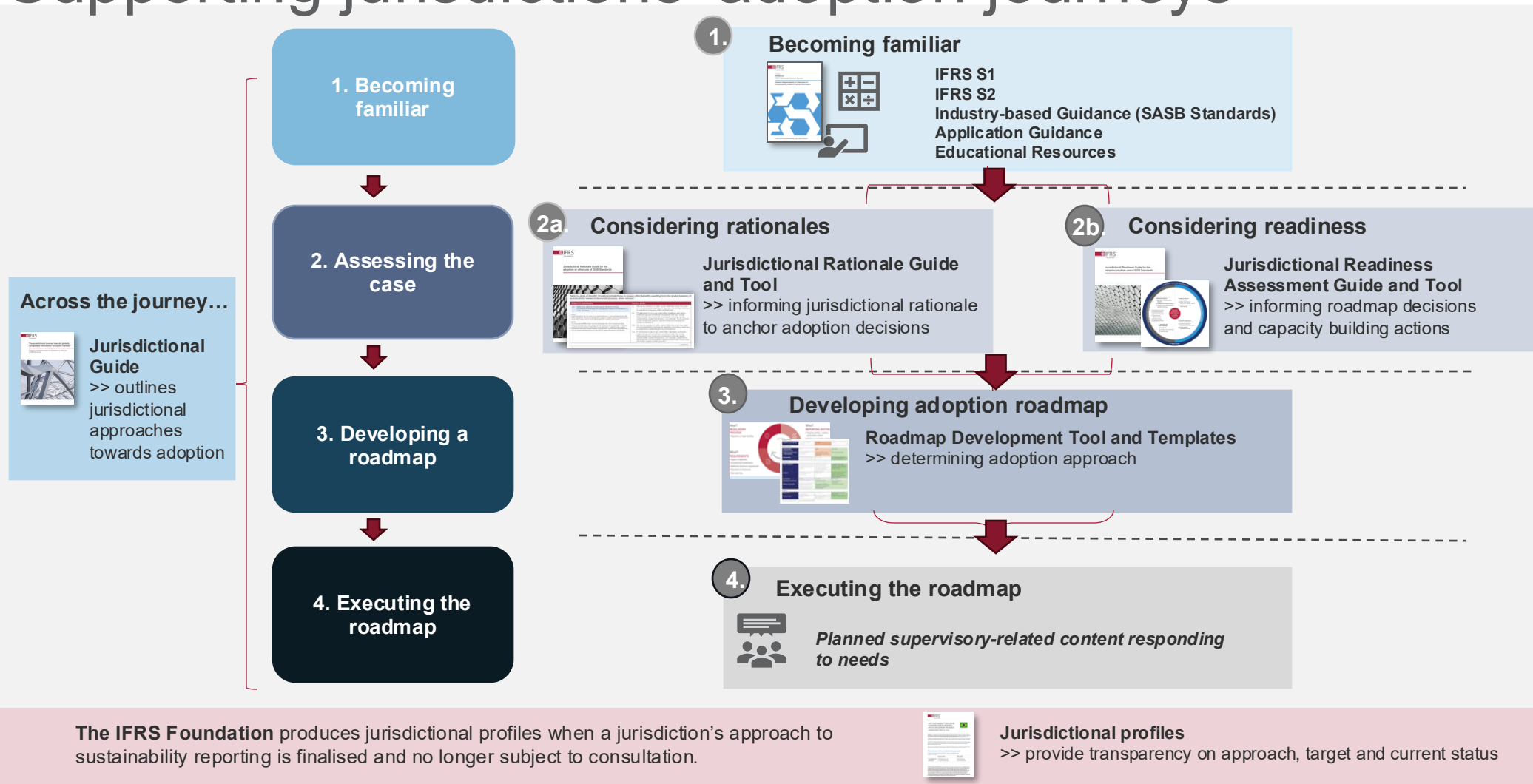
Regulatory Implementation Programme and Adoption Toolkit



Overview of the Regulatory Implementation Programme



Supporting jurisdictions' adoption journeys

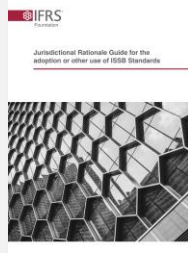




Jurisdictional Guide

- **Guide:** helps jurisdictions design and plan their adoption journeys. Sets out features considered when describing jurisdictional approaches

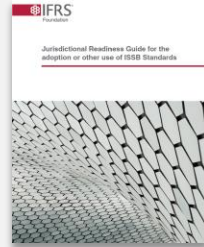
Overarching



Rationale

- **Guide:** supports jurisdictions assess the case for adopting ISSB Standards and understand the benefits cited by jurisdictions
- **Tool:** reviews each area of benefit and determines primary and secondary rationales and target benefits for adoption

Assess the case



Readiness

- **Guide:** support jurisdictions assess market readiness by considering ecosystem, preparer and support system readiness
- **Tool:** operationalises the guide, setting out focus areas of assessment, potential assessment approaches and matters for consideration

Assess the case



Roadmap Development

- **Tool:** supports jurisdictions navigate considerations and decision points and develop an adoption roadmap
- **Interactive templates** for the seven jurisdictional approaches for a jurisdiction to assess how its decisions and corresponding outcomes combine

Develop a roadmap



Profiles & Snapshots

- **Profiles:** provide information on jurisdictional approaches towards adoption and the status of jurisdictions in their adoption journeys
- **Snapshots:** information on jurisdictions still deliberating their approaches.

Transparency

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