

# AGENDA

## IFRS Taxonomy Consultative Group (ITCG)

DATE Wednesday and Thursday 13-14<sup>th</sup> July 2022

LOCATION **Hybrid meeting (in London and virtual)**

Wednesday 13<sup>th</sup> July 2022

Time [UK]	Agenda item	Agenda Paper
11.00 – 11.10	<b>Welcome</b> The aim of this session is to welcome new members and to provide an overview of the meeting.	N/A
11.10 – 11.20	<b>Staff draft of the IFRS Sustainability Disclosure Taxonomy: Request for feedback</b> <b>Objective</b> During sessions related to the staff draft of the IFRS Sustainability Disclosure Taxonomy, the staff is seeking ITCG members' feedback on some issues discussed in the request for feedback document and its impact on the IFRS Accounting Taxonomy, as well additional questions focusing on members experience related to the wider digital reporting ecosystem. <b>Background</b> In March 2022, the International Sustainability Standards Board (ISSB) published two exposure drafts: <ul style="list-style-type: none"><li>• [Draft] IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information; and</li><li>• [Draft] IFRS S2 Climate-related Disclosures.</li></ul> The IFRS Foundation staff has prepared a staff draft of the IFRS Sustainability Disclosure Taxonomy that is based on the proposals in the exposure drafts and that reflects recommendations discussed in the staff request for feedback on the staff draft of the IFRS Sustainability Disclosure Taxonomy. The staff request for feedback sets out the initial thinking for staff recommendations to the ISSB for consideration when developing the proposed IFRS Sustainability Disclosure Taxonomy and alternative approaches that were considered, but rejected, when preparing the staff draft of the IFRS Sustainability Disclosure Taxonomy. The ISSB will consider staff research and feedback received and will develop a Proposed IFRS Sustainability Disclosure Taxonomy for public consultation in accordance with the IFRS Foundation Due Process Handbook.	1
11.20 – 11:40	<b>Staff draft of the IFRS Sustainability Disclosure Taxonomy</b> <b>Taxonomy structure:</b> basic architecture, Taxonomy layout and reflecting similar disclosures in the IFRS Accounting Standards and in the [draft] IFRS Sustainability Disclosure Standards Breakout 1: Introduction	2
11.40 – 11:50	Break	

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11.50 – 12:40	Breakout 1: Discussion in breakout groups	2
12.40 – 13:40	<b>Lunch</b>	
13.40 – 14:10	Breakout 1: Feedback	2
14.10 – 14.30	Staff draft of the IFRS Sustainability Disclosure Taxonomy <b>Relationships and connections:</b> reflecting relationship between ISSB's exposure drafts, representing relationship between information and representing connection between reports (cross-referencing) Breakout 2: Introduction	3
14:30 – 14:40	Break	
14.40 – 15.30	Breakout 2: Discussion in breakout groups	3
15.30	End of day 1	

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Thursday 14<sup>th</sup> July 2022

Time [UK]	Agenda item	Agenda Paper
10.00 – 10.30	Breakout 2: Feedback	3
10.30 – 10.50	Staff draft of the IFRS Sustainability Disclosure Taxonomy <b>Narrative disclosures in the taxonomy</b> (granularity of information and categorical elements) and information related to <b>metrics and targets</b> Breakout 3: Introduction	4
10.50 – 11:00	Break	
11.00 – 12:30	Breakout 3: Discussion in breakout groups	4
12.30 – 13:30	<b>Lunch</b>	
13.30 – 14:20	Breakout 3: Feedback	4
14.20 – 15:20	<b>IFRS Accounting Taxonomy: Update on Activities</b>	5
15.20	End of day 2	