
Sustainability Standards Advisory Forum meeting

Date	July 2023
Project	ISSB Consultation on Agenda Priorities
Topic	Summary of outreach
Contacts	Francesca Recanati

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Purpose of this session

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To discuss the International Sustainability Standards Board's (ISSB) outreach activities completed to date related to its Consultation on Agenda Priorities and the associated Request for Information (RFI) which will seek public feedback to inform the ISSB's next work plan.

Question for SSAF members

1. Do you have any comments or questions on the ISSB's outreach activities?
2. Do SSAF members have any observations from their outreach activities with their respective jurisdictions and stakeholders?

Key reminders and goals

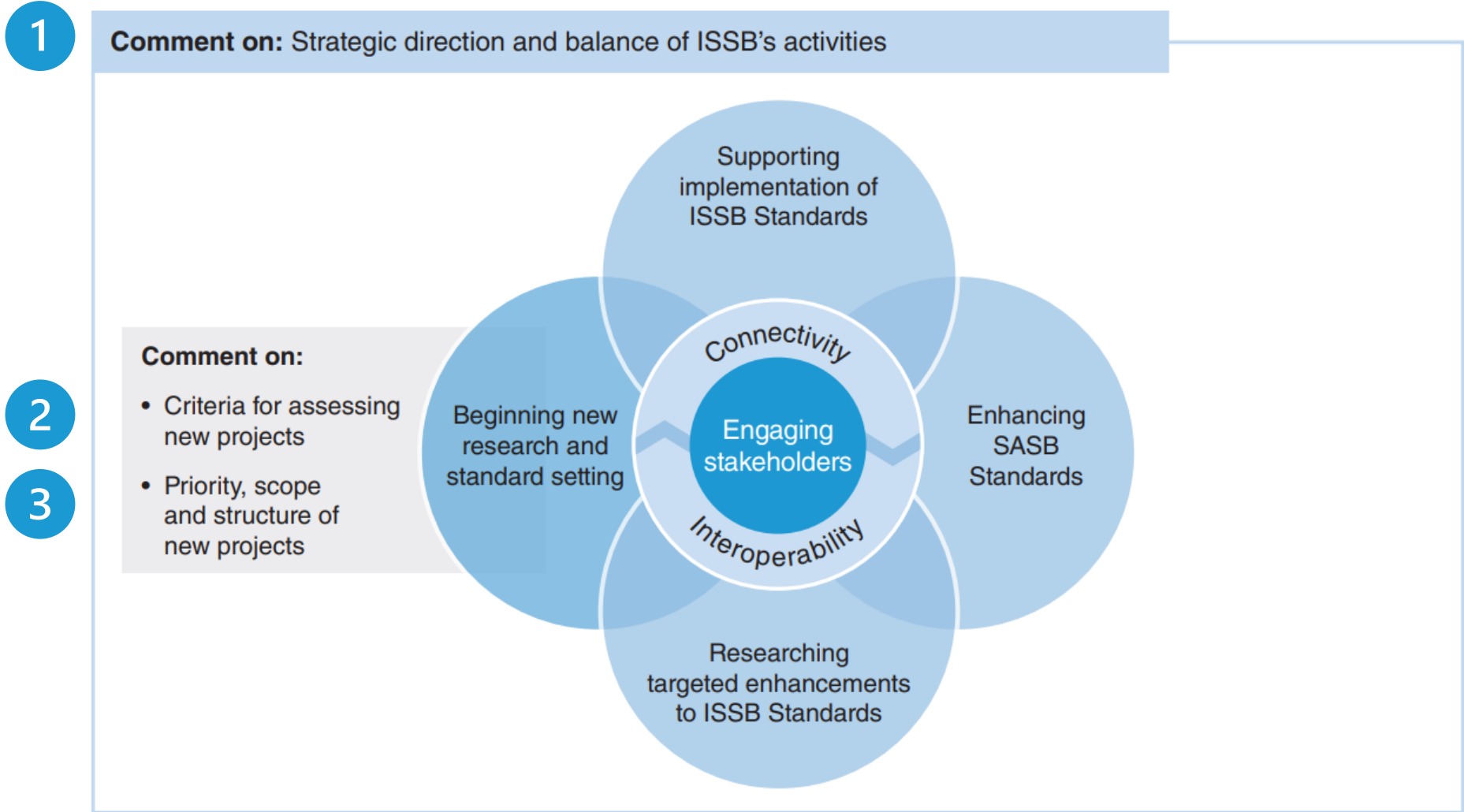
What is the Consultation on Agenda Priorities?

The ISSB's Consultation on Agenda Priorities seeks feedback on the strategic direction and balance of the ISSB's activities and on a prioritised list of potential new research and standard setting projects to inform the ISSB's **two-year** work plan following the consultation.

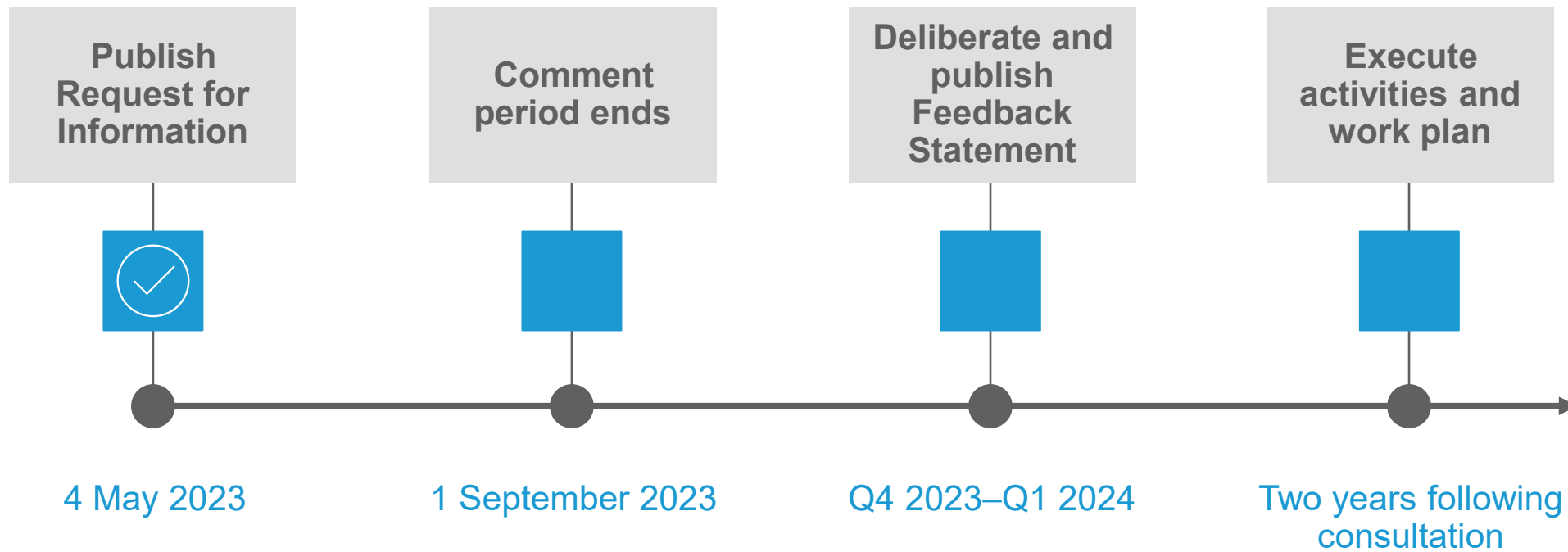
Goals for outreach

- Quality of responses over quantity of responses
- Appropriate mix of ISSB stakeholder groups
- Geographical coverage

Overview of the Request for Information



Timeline of the consultation



Summary of outreach activities

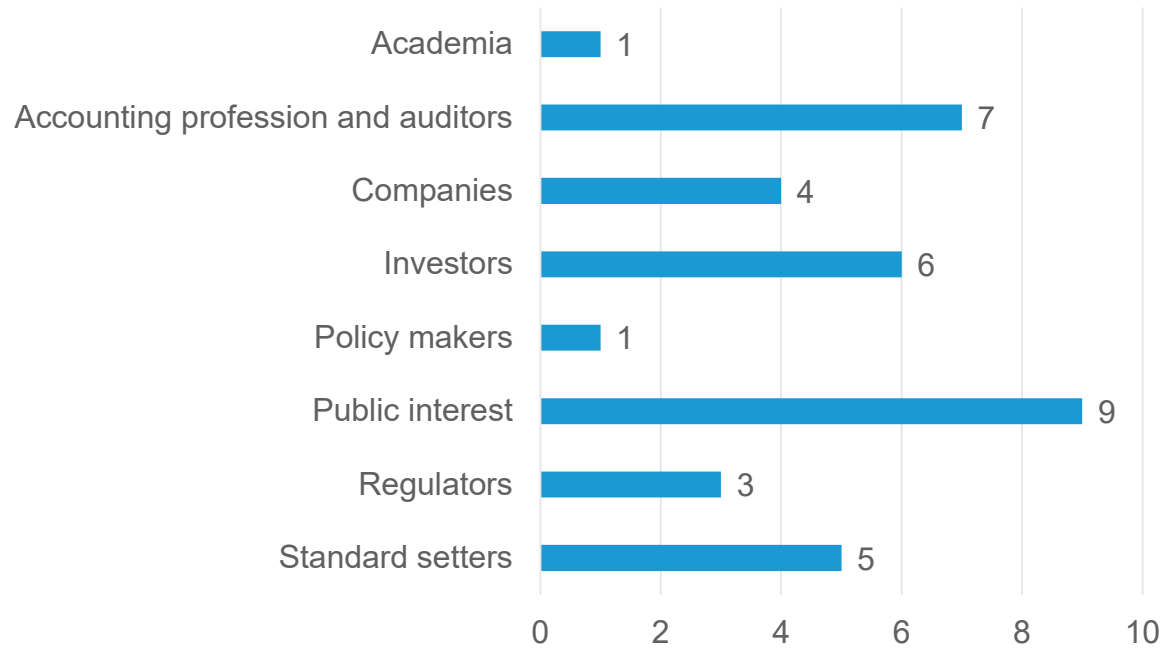
IFRS advisory bodies and consultative groups

ISSB members and technical staff sought input from:

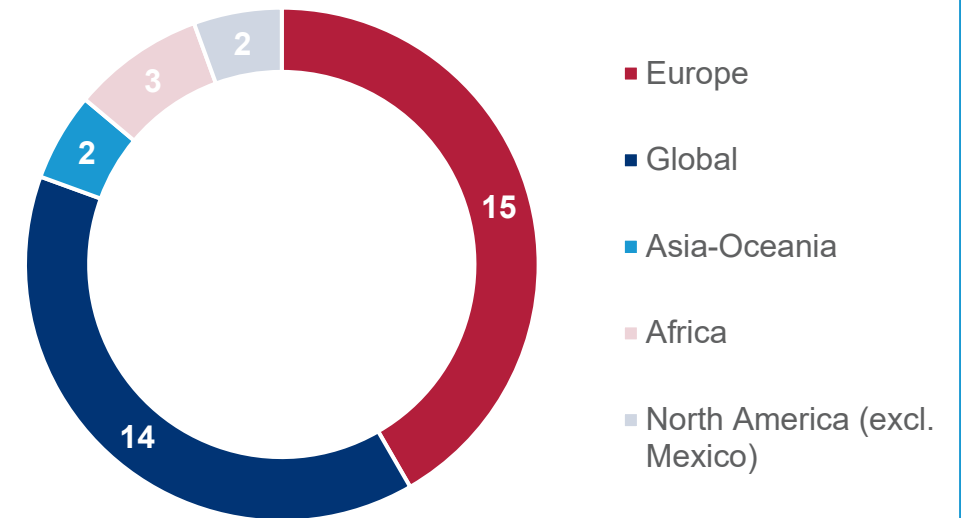
- IFRS Trustees
- IFRS Advisory Council
- Sustainability Consultative Committee
- ISSB Investor Advisory Group
- Technical Reference Group

Summary of outreach activities

Meetings by Stakeholder Type



Meetings by Region



Common questions and clarification points

- ‘Direction of travel’ of the ISSB
- Emphasis on ISSB’s need to support the implementation of IFRS S1 and IFRS S2
- ISSB’s consideration of ‘impact’ or ‘double’ materiality
- Research on IFRS S2 ‘targeted enhancements’ does not suggest amendments are needed
- Form of future standard setting will be determined by the research projects
- Any future standard setting should be incremental to the requirements of IFRS S1

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