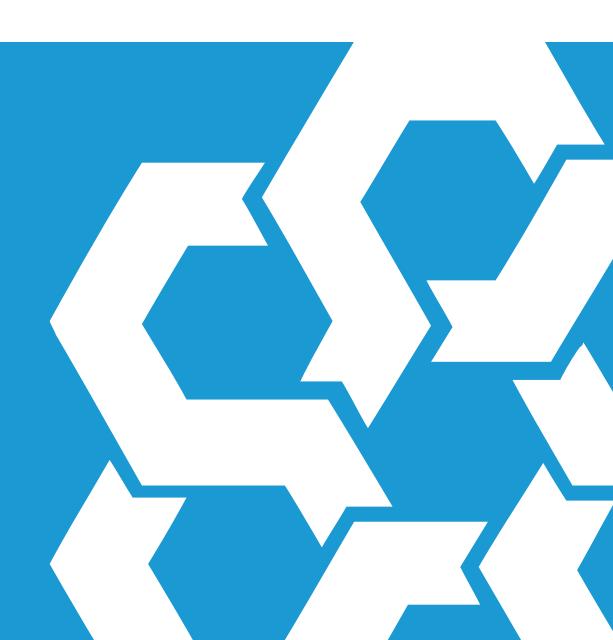


IFRS Foundation Corporate Champions Network

Agenda paper 3

IFRS Foundation Advisory Council April 2024 Better information for better decisions





IFRS Foundation Corporate Champions Overview

A New Fundraising Effort

ISSB Specific

Publicly Launched Jan 2024

22 Members and \$2,030,000 in Contributions

Growing and Important Part of IFRS Funding Model

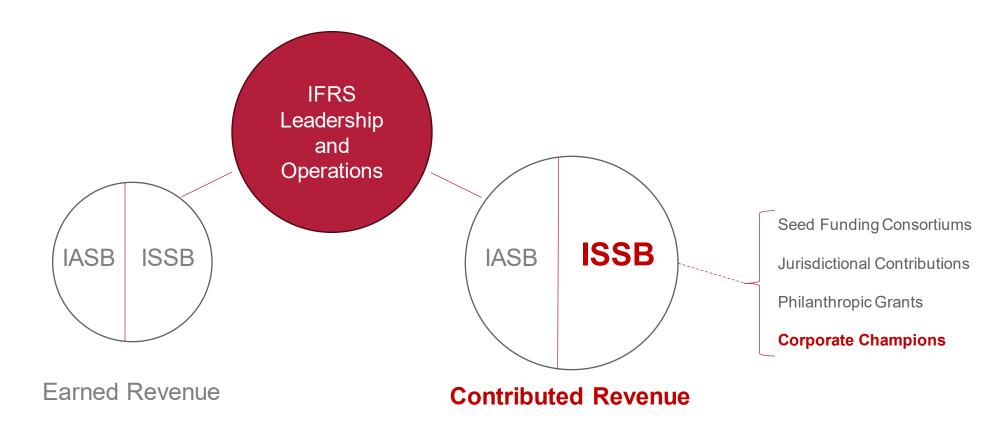


Refresher: IFRS Overall Funding Model

- **Two sources** of income: contributed revenue and earned revenue.
- Trustees of the Foundation are responsible for the organisation's funding.
- **Voluntary contributions** make most of our funding, including contributions from jurisdictions, ISSB seed funding, philanthropic grants and contributions from companies including accounting firms.
- **Jurisdictions** have established either a levy on companies or a system of publicly supported financing for IASB. We are building the same for the ISSB.
- Seed capital established in 2022 will continue to fund the ISSB and its work programme for five years.
- **Funding Committee** was created that will oversee the Foundation's funding activities. It will focus on developing a medium- to long-term funding strategies.



Summary of IFRS Overall Funding Model





Purpose of the Corporate Champions Network

- 1. New revenue from companies to support ISSB
- 2. Further diversify overall revenue model
- 3. Deepen engagement with companies





Sustainability disclosure is good for business... ...and good for the world

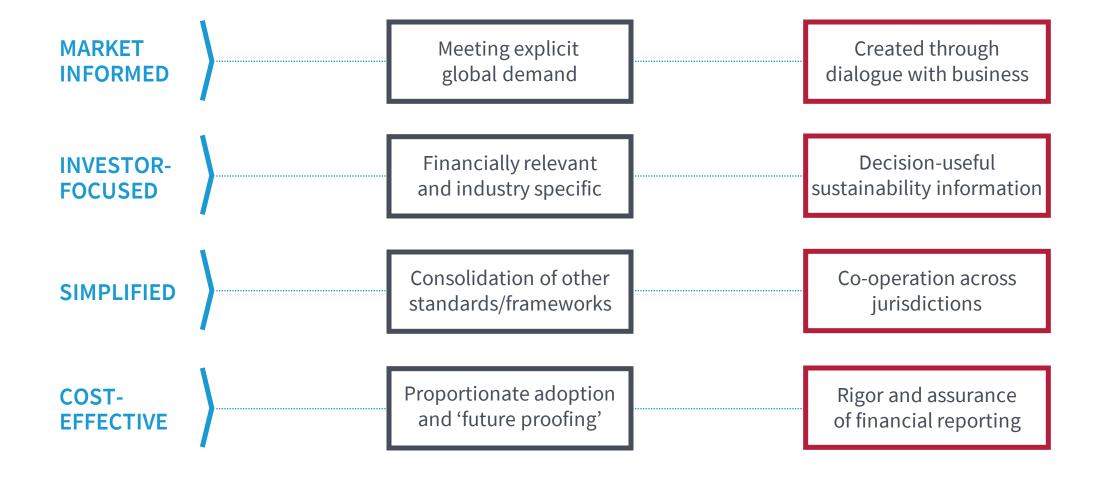
- Give companies efficient tools to report transparently on their sustainability-related risks and opportunities
- Build investor confidence in incorporating sustainability information into decision-making
- Strengthen the foundation for a stable and prosperous global economy







ISSB Guiding Principles







The IFRS Corporate Champions Network

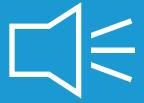
- WE ARE: a group of leading global companies demonstrating our commitment to sustainability and transparency
- WE BELIEVE: global disclosure standards are critical for the sustainable growth of business and society
- WE WANT: to support the ISSB and accelerate standardisation of sustainability-related disclosures around the world







The IFRS Corporate Champions Network





your support of sustainability and transparency



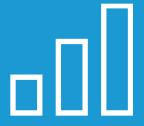
IMPROVE

your reporting of decision-useful sustainability related information for investors



DRIVE

faster adoption of a global baseline of disclosure standards



BUILD

capacity reporting worldwide, including emerging and developing economies





Benefits of the Corporate Champions Network



VOICE your support of sustainability disclosure standards.



\$250k Global Leader

Custom benefits package including opportunities at COP, Climate Week, WEF

\$100k Global Ambassador

Exclusive networking at global events, Symposium sponsorship, speaking opportunities

\$50k Global Advocate

Private events with ISSB leadership, annual report recognition, website recognition, Alliance membership, technical briefings, rapid response, ISSB speaker IFRS event tickets, FSA registrations

*Each level includes all benefits of lower levels. Full benefit details and schedule available from IFRS staff.





The Impact of your Support



DRIVE faster adoption of the ISSB Standards through:

- o Encouraging jurisdictions to take up the ISSB Standards
- Awareness-raising and stakeholder engagement, particularly in the Global South
- o Providing technical assistance to develop skills

-00

BUILD global standardization of sustainabilityrelated information for investors

- Working with partners to reach global and regional audiences
- Developing and translating educational material and other resources, including an online knowledge hub to provide open access to information
- Rolling out a training programme to companies, accountants and securities regulators







The IFRS Corporate Champions Network

We are pleased to recognise and thank our current members at these three different levels:

GLOBAL LEADERS







GLOBAL AMBASSADORS















GLOBAL ADVOCATES



















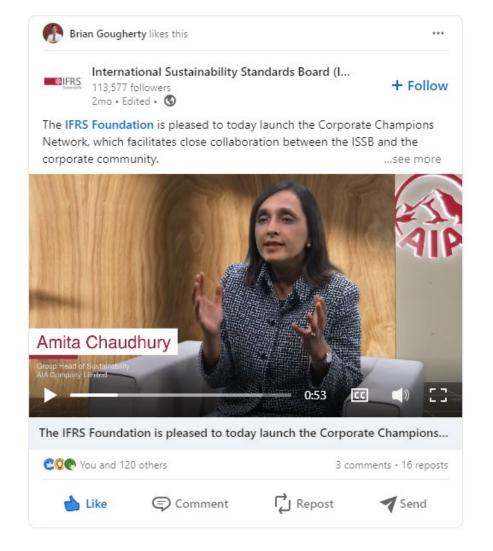


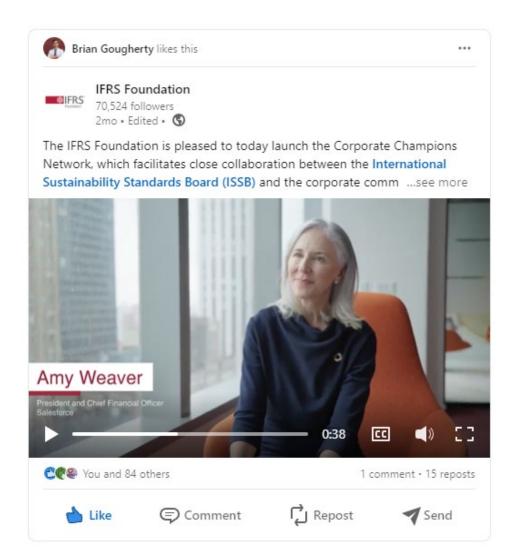














Initial Learnings

Warm Introductions

Success at the Top

Multiplier Effect Research Matters

Larger Companies

Syndicate Model

Corporates vs. Investors



2024 Goals

Full Renewal

Multi-Year Commitments Priority Jurisdictions

Balance Regions and Sectors Capacity Building Events



Long-Term Aspirations

40 Companies \$4M Annually

IASB



Requests for our Advisors

- Share examples of similar and successful corporate contribution programs.
- Strengthen our value proposition and benefits we offer to Corporate Champions.
- Identify where the Corporate Champions is unclear or needs improvement.
- Evaluate risks and opportunities in significantly growing the Corporate Champions.
- Suggest how Corporate Champions can be further leveraged to advance the Foundation's mission.
- Consider how could the Corporate Champions be presented in your region or sector.
- **Ask** specific companies to become a Corporate Champion!



Thank you! Questions?

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International Fundraising Coordinator

