

Meeting summary

ISSB Investor Advisory Group Q125 meeting

Date 13 February 2025

This document summarises the Q125 meeting of the ISSB Investor Advisory Group (IIAG).

The ISSB Investor Advisory Group (IIAG) is a group of leading asset owners and asset managers in various markets who are committed to improving the quality and comparability of sustainability-related financial disclosures. The IIAG serves as an advisory body to the ISSB:

- providing strategic guidance on developing IFRS Sustainability Disclosure Standards; and
- helping to ensure that the investor perspective is articulated clearly and is considered in the ISSB's standard-setting process.

Members of the IIAG also help achieve more efficient and effective capital markets by supporting disclosure of material information about sustainability-related risks and opportunities that may affect a companies' prospects. IIAG members recognize that the use of the IFRS Sustainability Disclosure Standards help achieve these goals.

The IIAG has a policy of strict compliance with federal and state antitrust laws and adhere strictly to the guidelines in this <u>antitrust disclaimer</u>.

The IIAG meeting was convened online on 13 February 2025, with some members joining online. There were two separate two-hour Zoom calls offered, one in the morning (AM) and one in the evening (PM). Discussion followed the <u>posted meeting agenda</u>.

Summary

- IFRS Foundation Legal Counsel Natasha Flint provided the Group with an overview of the IIAG's antitrust disclaimer and manual.
- The IIAG Chair and Vice Chair opened the morning and evening meetings, respectively.
- A jurisdictional adoption update was provided by Jonathan Bravo, Director of Regulatory Affairs (AM) and ISSB board member Verity Chegar (PM). During the morning meeting, market insights from Canada, Türkiye, and California were provided by ISSB members Michael Jantzi, Veronika Pountcheva, and Verity Chegar, respectively, with ISSB member Jenny Boffinger-Schuster on hand for Q&A regarding developments in Europe. During the evening call, market insights from Japan, South Korea, and China and Hong Kong SAR were provided by ISSB members Hiroshi Komori, Tae-Young Paik, and Bing Leng, respectively, with Verity Chegar providing an update on California.
- Himani Phadke, ISSB Executive Technical Director provided updates on research related to SASB Standards enhancements, human capital, and biodiversity, ecosystems and ecosystem services (AM and PM).
- The IIAG Chair and Vice Chair closed the morning and evening meetings, respectively.



The IIAG will next meet in New York City on 10 June 2025.