
Jurisdictional Working Group

Date **23 July 2025**
Contacts **sprestidge@ifrs.org**

This document summarises a meeting of the Jurisdictional Working Group (JWG). The JWG informs the work of the IFRS Foundation and the International Sustainability Standards Board (ISSB).

Participants on behalf of the IFRS Foundation

- Emmanuel Faber (ISSB Chair)
- Sue Lloyd (ISSB Vice-Chair)
- Richard Barker (ISSB Member)

Participating jurisdictions and jurisdictional institutions

- Chile
 - Financial Market Commission
- China
 - Chinese Ministry of Finance
- Europe
 - European Commission
 - EFRAG
- Japan
 - Financial Services Agency of Japan
 - Sustainability Standards Board of Japan
- Singapore
 - Monetary Authority
- United Kingdom
 - Financial Conduct Authority
 - Financial Reporting Council

Observer(s)

- IOSCO

The JWG received an update on the:

- development of Jurisdictional profiles & snapshots;
- ongoing work to support jurisdictional regulators and advance jurisdictional adoption;
- Exposure Drafts on the enhancements to SASB Standards;
- preliminary feedback received on amendments to IFRS S2 and other efforts to support implementation;
- development of Guidance on transition plan disclosures; and
- coordination between the ISSB and Global Reporting Initiative.