
Meeting Summary

ISSB Investor Advisory Group Q226 Meeting

Date **6 May 2026**

This document summarises the Q226 meeting of the ISSB Investor Advisory Group (IIAG).

The ISSB Investor Advisory Group (IIAG) is a group of leading asset owners and asset managers 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 companies' prospects. IIAG members recognize that the use of the IFRS Sustainability Disclosure Standards helps 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 [antitrust disclaimer](#).

The IIAG meeting followed the [posted meeting agenda](#) with members joining the meeting online via Zoom.

Summary

- IFRS Foundation Chief Legal Counsel Mirjam Buyteweg provided an overview of the antitrust disclaimer and reminded members that IIAG meetings are conducted in accordance with the Chatham House Rule.
- ISSB Chair Emmanuel Faber gave an ISSB progress report, including an overview of the passporting concept, the path forward on Nature-related standards setting, and areas where investor perspectives are particularly needed on ISSB projects.
- IIAG Chair Carine Smith Ihenacho provided opening remarks to the Group.
- IIAG members participated in an anonymous Slido poll on investor needs for/use of disclosures of sustainability-related risks and opportunities.
- ISSB member Verity Chegar highlighted elements in ISSB Standards which may be particularly useful to investors.
- ISSB member Jeff Hales provided an update on enhancements to SASB Standards and asked IIAG members to provide feedback on exposure drafts currently open for consultation and previewed research papers with the Group.
- Outgoing IIAG Chair Carine Smith Ihenacho was acknowledged for her leadership and support of the IIAG. Incoming Chair Jonathan Bailey and incoming Vice Chair Claudia Kruse formally accepted their new roles effective 1 June 2026.
- Following a lunch break, corporate attendees joined the meeting for a Corporate-Investor Dialogue aimed at demystifying how and why investors use sustainability disclosures. Following an investor panel, breakout discussions took place after which discussion highlights were shared with the Group table by table. table discussions.
- Outgoing IIAG Vice Chair, Jonathan Bailey, closed the meeting.

The IIAG will next meet virtually in Q3, date and time to be determined. The next hybrid IIAG will take place on 8 December 2026 in London, hosted by Capital Group.