
IFRS Taxonomy Consultative Group (ITCG) meeting

Date **20 October 2026**

Topic **Implementation of digital reporting frameworks for sustainability reporting**

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Chair and the panellists



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Introduction and purpose

- The purpose of this session is to discuss the experiences, lessons learnt and opportunities arising from implementation of the IFRS Sustainability Disclosure Taxonomy.
- In this session we plan to discuss:
 - the current implementation journey of the IFRS Sustainability Disclosure Taxonomy; and
 - the future developments.

Current implementation of IFRS Sustainability Disclosure Taxonomy



Current implementation journey

1. How far along is your jurisdiction in the adoption journey of the IFRS Sustainability Disclosure Taxonomy? What has been the most important lesson from this adoption journey that was not anticipated at the outset?
2. What has proven to be the biggest obstacle to scaling digital sustainability reporting—the taxonomy, existing technology, the connection with financial statements, skills and training, change management, or perhaps something else?
3. As more jurisdictions adopt IFRS Sustainability Disclosure Standards and the related Taxonomy, what balance should be struck between achieving global comparability and interoperability of the technical design of the taxonomy, and incorporating local reporting requirements?

Future developments



Future developments

4. What advice would you give to a jurisdiction, regulator or market participant that is about to begin implementing the IFRS Sustainability Disclosure Taxonomy for the first time? What are some of the benefits and challenges you've experienced in the journey so far?
5. Looking ahead five years, what opportunities created by digital sustainability reporting for investors do you think is currently underestimated?
6. The IFRS Sustainability Disclosure Taxonomy was designed to make sustainability information easier to analyse and compare. How will we know in five years whether it has been successful, and what would success look like from your perspective?

Questions from ITCG members



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