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LEARNING OBJECTIVES

- [ ] 1 **EVALUATE** how a company's business model influences the applicability of disclosure topics in ISSB industry-based guidance.
- [ ] 2 **EVALUATE** how a company's external environment influences the applicability of disclosure topics in ISSB industry-based guidance.
- [ ] 3 **GAIN FAMILIARITY** with the types of sustainability-related risks and opportunities and their typical effects on companies' prospects.
- [ ] 4 **EVALUATE** how sustainability-related risks and opportunities can affect a company by using the five factors.
- [ ] 5 **DIFFERENTIATE** options for normalising sustainability-related financial information to improve insight into a company's performance over time, in comparison with its industry peers or against targets.
- [ ] 6 **ASSESS** whether information about the dispersion of sustainability-related financial data at the industry level affects interpretations of a company's performance.
- [ ] 7 **COMPARE** sustainability-related financial data while considering information about companies' external environment and their governance, strategy and risk management decisions.
- [ ] 8 **ASSOCIATE** sustainability-related performance metrics with the types of financial effects they can represent, characterised by timing, likelihood and magnitude.
- [ ] 9 **CONNECT** sustainability-related financial information with corresponding financial effects.
- [ ] 10 **TRANSLATE** sustainability-related financial information into valuation model adjustments.

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