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## ISSB meeting

Date	<b>November 2022</b>
Project	<b>IFRS Sustainability Disclosures Taxonomy</b>
Topic	<b>Cover note</b>
Contacts	<b>Owen Jones (<a href="mailto:ojones@ifrs.org">ojones@ifrs.org</a>)</b> <b>Iza Ruta (<a href="mailto:iruta@ifrs.org">iruta@ifrs.org</a>)</b> <b>Ravi Abeywardana (<a href="mailto:rabeywardana@ifrs.org">rabeywardana@ifrs.org</a>)</b>

This paper has been prepared for discussion at a public meeting of the International Sustainability Standards Board (ISSB). This paper does not represent the views of the ISSB or any individual ISSB member. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS® Sustainability Disclosure Standards. The ISSB's technical decisions are made in public and are reported in the ISSB *Update*.

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## Objective

1. The IFRS Foundation staff prepared a [staff draft of the IFRS Sustainability Disclosure Taxonomy](#) that is based on the proposals in the [draft] IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information ([draft] S1) and [draft] IFRS S2 Climate-Related Disclosures ([draft] S2). The staff draft reflects recommendations discussed in the staff request for feedback on the staff draft of the IFRS Sustainability Disclosure Taxonomy.
2. The [staff request for feedback](#) sets out the initial thinking for staff recommendations to the ISSB for consideration when developing the proposed IFRS Sustainability Disclosure Taxonomy and alternative approaches that were considered, but rejected, when preparing the staff draft of the IFRS Sustainability Disclosure Taxonomy. The staff request for feedback was published for comments until 30 September 2022.
3. At this meeting we will discuss feedback received on the staff draft, including feedback from comment letters, survey responses and targeted outreach.
4. We will discuss the following papers:
  - (a) Agenda Paper 7A: Summary of feedback on the staff draft of the IFRS Sustainability Disclosure Taxonomy;
  - (b) Agenda Paper 7B: Summary of content in the Staff request for feedback on the staff draft of the IFRS Sustainability Disclosure Taxonomy. This paper is provided for background only and will not be discussed specifically.

## Next Steps

5. The ISSB will consider staff research and feedback received and will develop a Proposed IFRS Sustainability Taxonomy for public consultation in accordance with the IFRS Foundation Due Process Handbook.