

Interoperability ISSB & ESRS

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Aligning disclosure requirements

Column A	Column B	Column C
Disclosures	Disclosures relevant	Disclosures
only for ISSB	to both ISSB & ESRS	only for ESRS

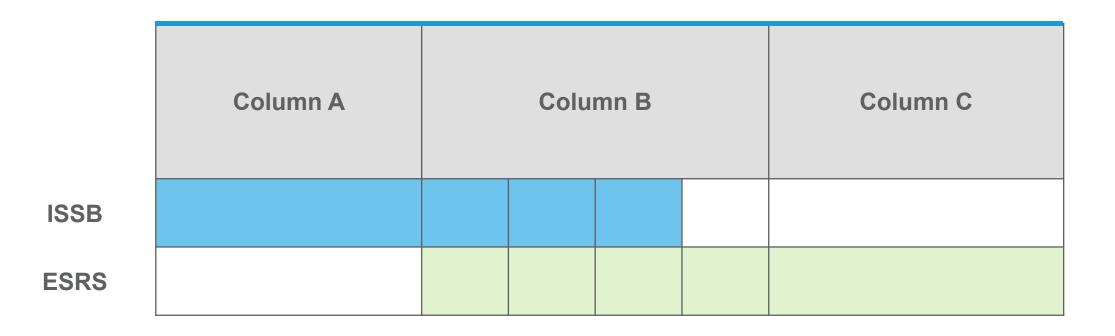


IFRS Standards – materiality definition

[Sustainability-related financial] information is material if omitting, misstating or obscuring that information could reasonably be expected to influence decisions that the primary users of general purpose financial reporting make on the basis of that reporting, which provides information about a specific reporting entity.



Interoperability and 'Materiality Filters'





Steps to interoperability

- Identify and align common disclosures
- Align the 'investor' piece of materiality assessments
- Require the ISSB global baseline to be unobscured