
Jurisdictional progress towards the adoption or other use of ISSB Standards

November 2024

Jurisdictional progress: November 2024

Status of proposals towards adoption or other use of ISSB Standards

Finalised



16 jurisdictions have finalised decisions on adoption or other use of ISSB Standards

Americas

- Bolivia, Brazil, Chile, Costa Rica, El Salvador

Asia-Oceania

- Australia, Bangladesh, Singapore, Sri Lanka, Chinese Taipei

EMEA

- European Union*, Ghana, Nigeria, Tanzania, Türkiye, Zambia

In progress



14 jurisdictions are making progress to adopt or otherwise use ISSB Standards

Americas

- Canada, Mexico

Asia-Oceania

- China, Hong Kong SAR, Japan, South Korea, Malaysia, Pakistan, Philippines

EMEA

- Kenya, Switzerland, Uganda, UK, Zimbabwe

* EU is one jurisdiction

Jurisdictional progress: November 2024

How jurisdictions are approaching disclosure requirements for industry-specific information, and sustainability-related risks and opportunities (SRROs).

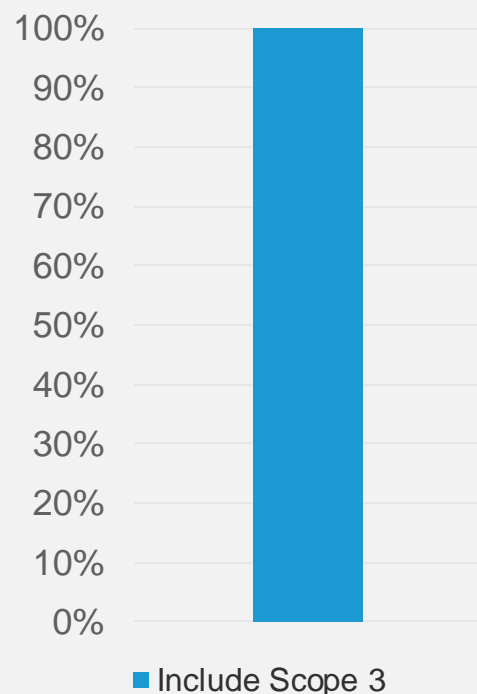
	Included industry-specific	All SRROs* (vs climate)		Included industry-specific	All SRROs* (vs climate)
Australia	×	<i>climate</i>	Malaysia	✓	✓
Bangladesh	✓	✓	Mexico	✓	✓
Bolivia	✓	✓	Nigeria	✓	✓
Brazil	✓	✓	Pakistan	✓	✓
Canada	✓	✓	Philippines	✓	✓
Chile	✓	✓	Singapore	✓	<i>climate</i>
China	✓	✓	Sri Lanka	✓	✓
Costa Rica	✓	✓	Switzerland	✓	✓
El Salvador	✓	✓	Chinese Taipei	✓	✓
EU	✓	✓	Tanzania	✓	✓
Ghana	✓	✓	Turkiye	✓	✓
Hong Kong SAR	✓	✓	Uganda	✓	✓
Japan	✓	✓	UK	✓	✓
Kenya	✓	✓	Zambia	✓	✓
South Korea	×	<i>climate</i>	Zimbabwe	✓	✓

* Proposals considering requirements for covering all sustainability-related risks and opportunities. Other jurisdictions are initially climate focused.

Jurisdictional progress: November 2024

Jurisdictions are seeing the value of Scope 3 GHG emissions disclosures.

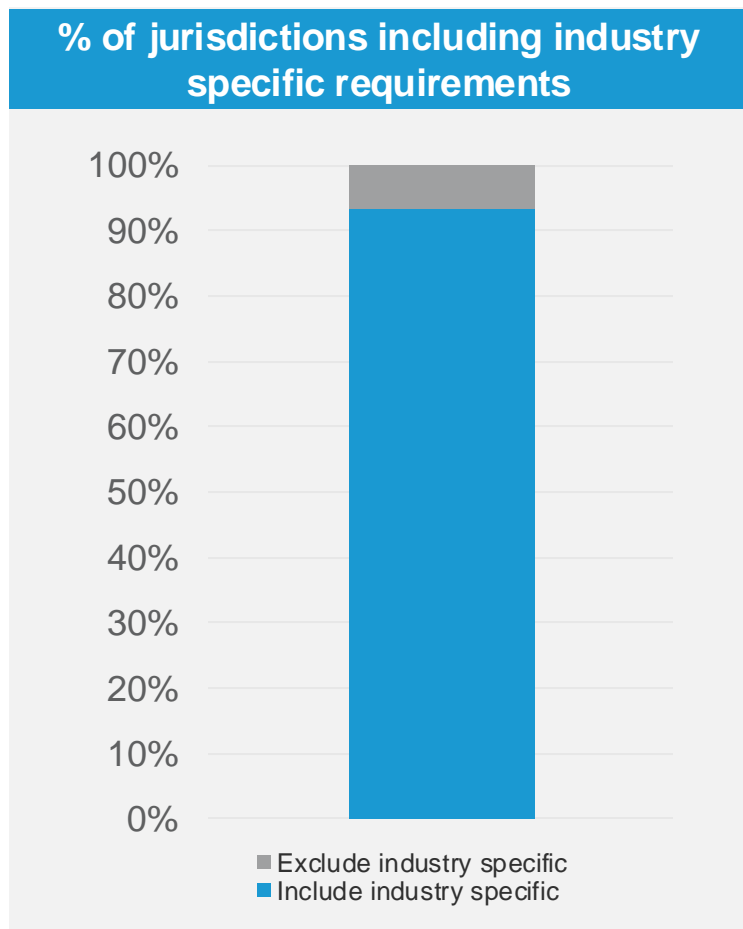
Inclusion of Scope 3 in jurisdictions that have finalised requirements or published proposals on climate-related disclosures



- 100% of the 29 jurisdictions that have finalised requirements or published proposals on climate-related disclosures include Scope 3, with some allowing or proposing brief extensions of transitional reliefs to prepare for the requirements.
- The ISSB is monitoring how jurisdictional thinking is progressing following feedback in a handful of jurisdictions around potential implementation challenges for this metric.
- Under ISSB Standards, the information required to be disclosed is always subject to materiality. Companies are required to provide material information about their scope 3 GHG emissions to meet investors’ information needs about climate-related risks and opportunities in the value chain.

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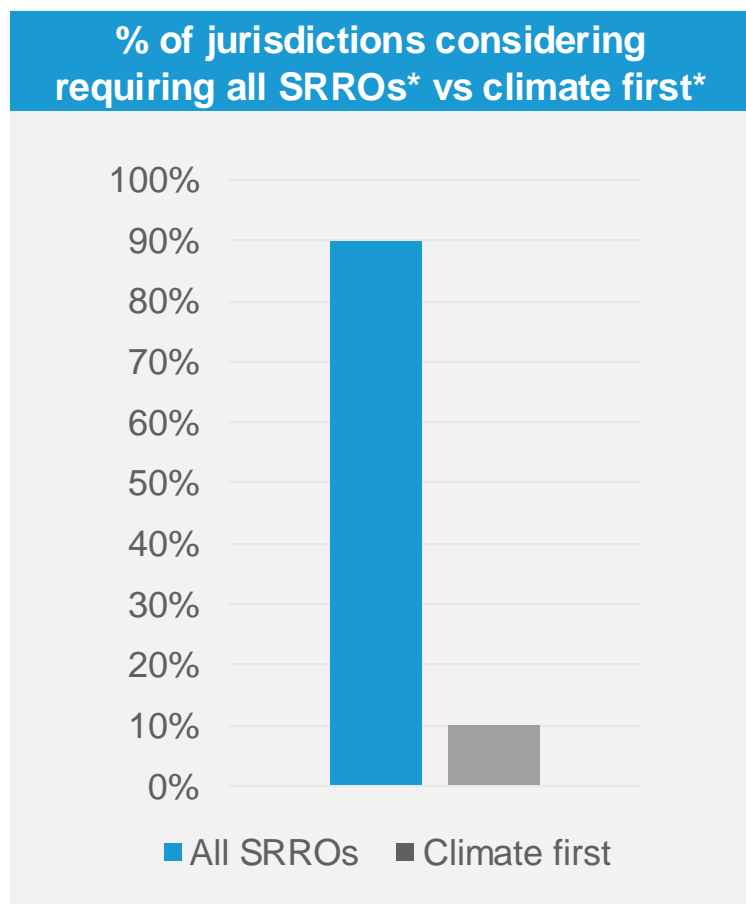
Jurisdictions including industry-specific disclosure requirements



- Jurisdictions are seeing the value of including industry-specific disclosure requirements.
- 28 jurisdictions have included or are considering requirements industry-specific disclosure.
- Just two of the jurisdictions have signalled the intention to make industry-specific disclosure voluntary, at least initially.

Jurisdictional progress: November 2024

Jurisdictions with proposals considering requirements for covering all sustainability-related risks and opportunities (SRROs) compared to jurisdictions that are initially climate focused.



- Climate-related risks and opportunities are clearly important to investors, but so are disclosures on the full spectrum of sustainability-related risks and opportunities.
- 90% of the jurisdictions have included or are considering requirements for disclosure covering all sustainability-related risks and opportunities over time.
- Some jurisdictions are initially focused on the disclosure of climate-related risks and opportunities.

*Excludes jurisdiction in the process of shaping the scope of proposals