



*Sustainable
Stock Exchanges*

Q3 WEBINAR

27 September
9AM and 4PM CET (Geneva)

ISSB Standard: Briefing, Training and Call to Action

SSE Team:

- Anthony Miller, Chief Coordinator
- Lisa Remke, Deputy Coordinator
- Tiffany Grabski, Head of SSE Academy
- Vanina Vegezzi, Project Officer

Agenda

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Introduction and Housekeeping

2

Preview of support package on IFRS Sustainability Disclosure Standards for exchanges

3

LSEG-PRI Call to Action on Sustainability Disclosures

4

Q&A



Welcome & Housekeeping

SSE Secretariat

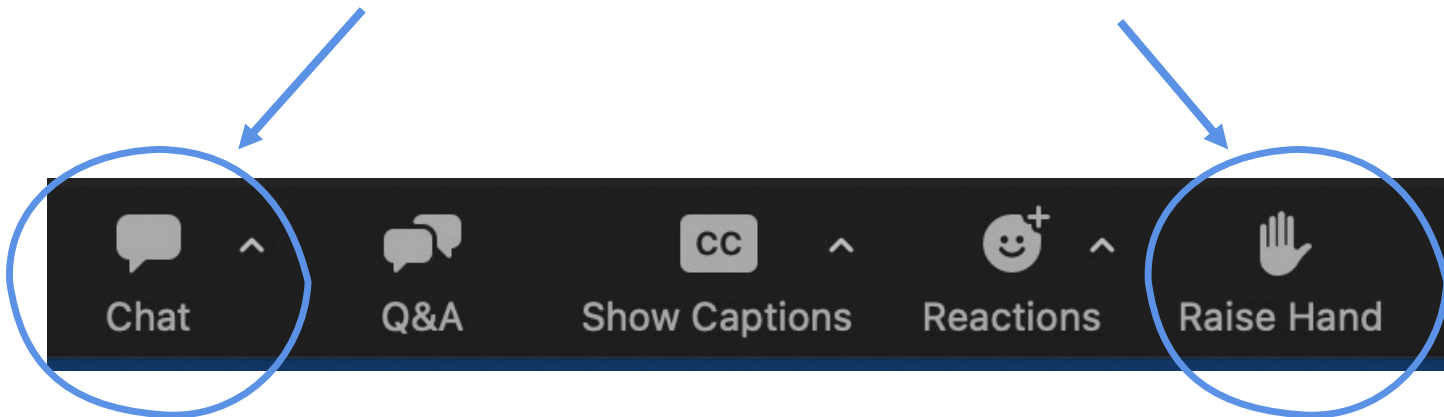
Housekeeping

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17 PARTNERSHIPS
FOR THE GOALS



New SSE Partner Exchange

The UN SSE recently welcomes new exchange
Bolsa de Valores de El Salvador

Now **133** SSE Partner
Exchanges!



The background of the slide is white with large, dark blue, stylized curved lines on the left side. A blue rectangular area at the bottom left contains a white line graph that trends upwards from left to right.

Preview of support package on IFRS Sustainability Disclosure Standards for exchanges

Tiffany Grabski, **SSE**
Jarlath Molloy &
Lois Guthrie,
IFRS Foundation

ISSB Standards: Support for exchanges



TIFFANY GRABSKI
SSE Academy Head



ISSB Standards: Support for exchanges



Jarlath Molloy
*Director of Strategic
Affairs*



Lois Guthrie
*Senior Technical
Advisor*

IFRS sustainability disclosure standards

27th September 2023

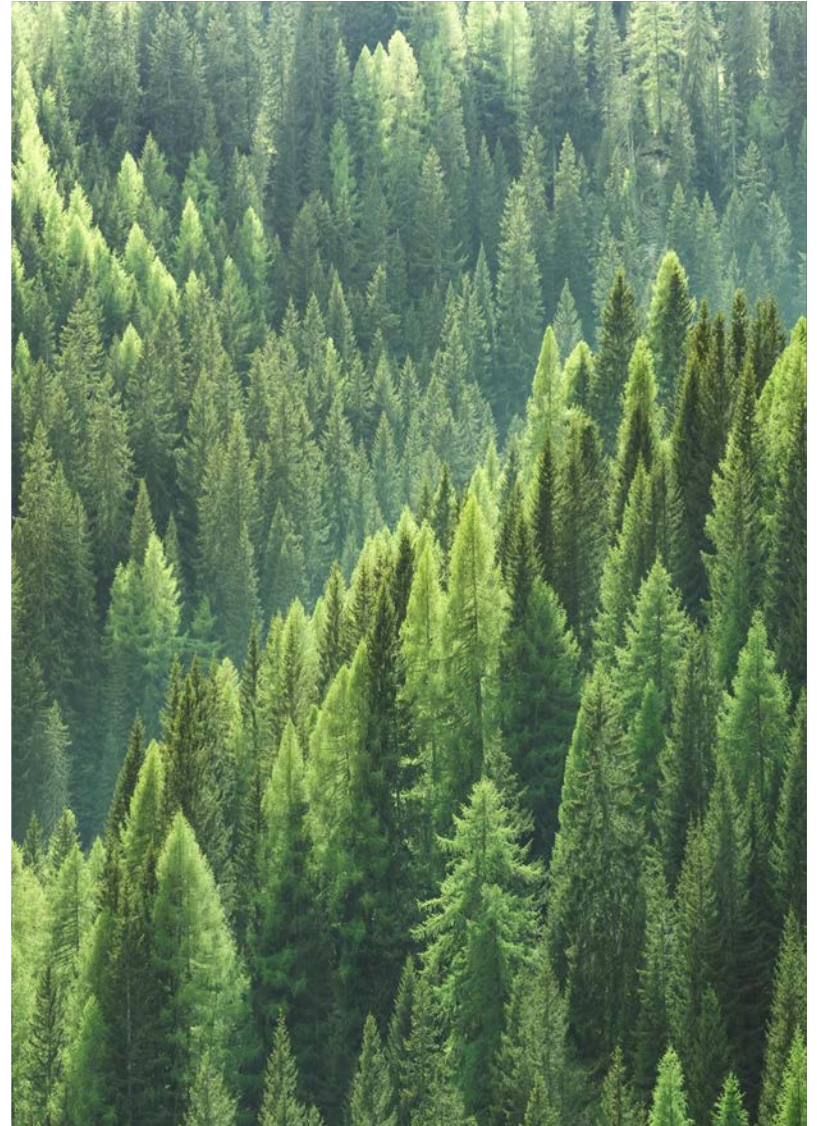
Agenda

- Capacity building programme
- SSE model guidance
- Training

Capacity building

Partnership Framework

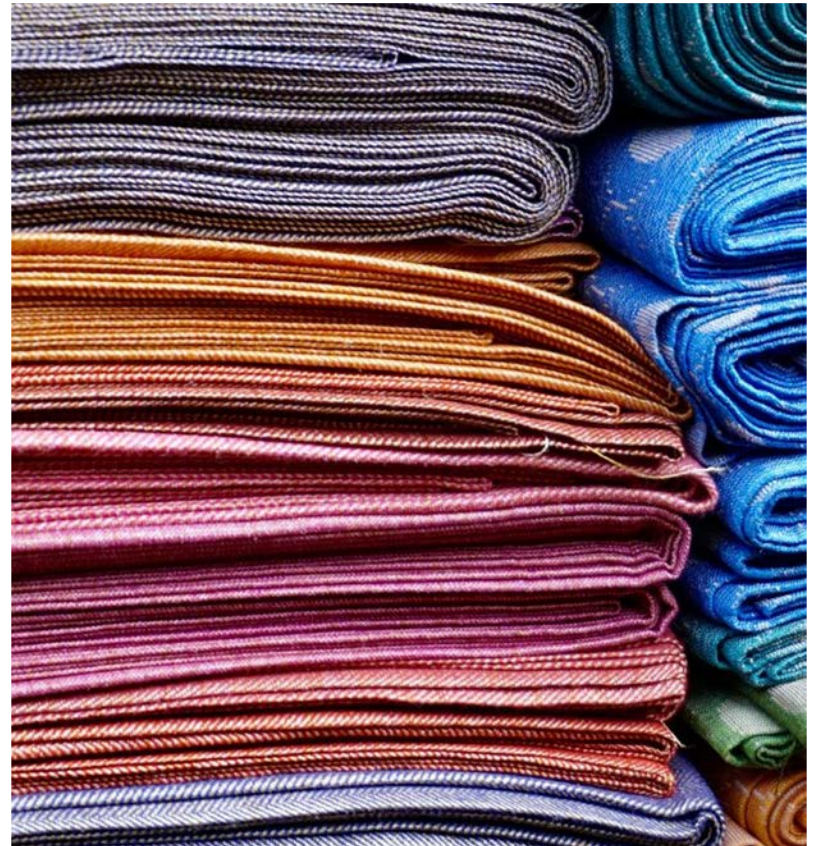
- 35 global and local partners committed to ensuring readiness
- Helps to consider specific circumstances of emerging and developing economies and smaller companies
- Focused on **enabling consistent and comparable high-quality disclosures** to bring benefits of sustainability-related disclosures to all



Capacity building

High-quality resources and educational materials includes:

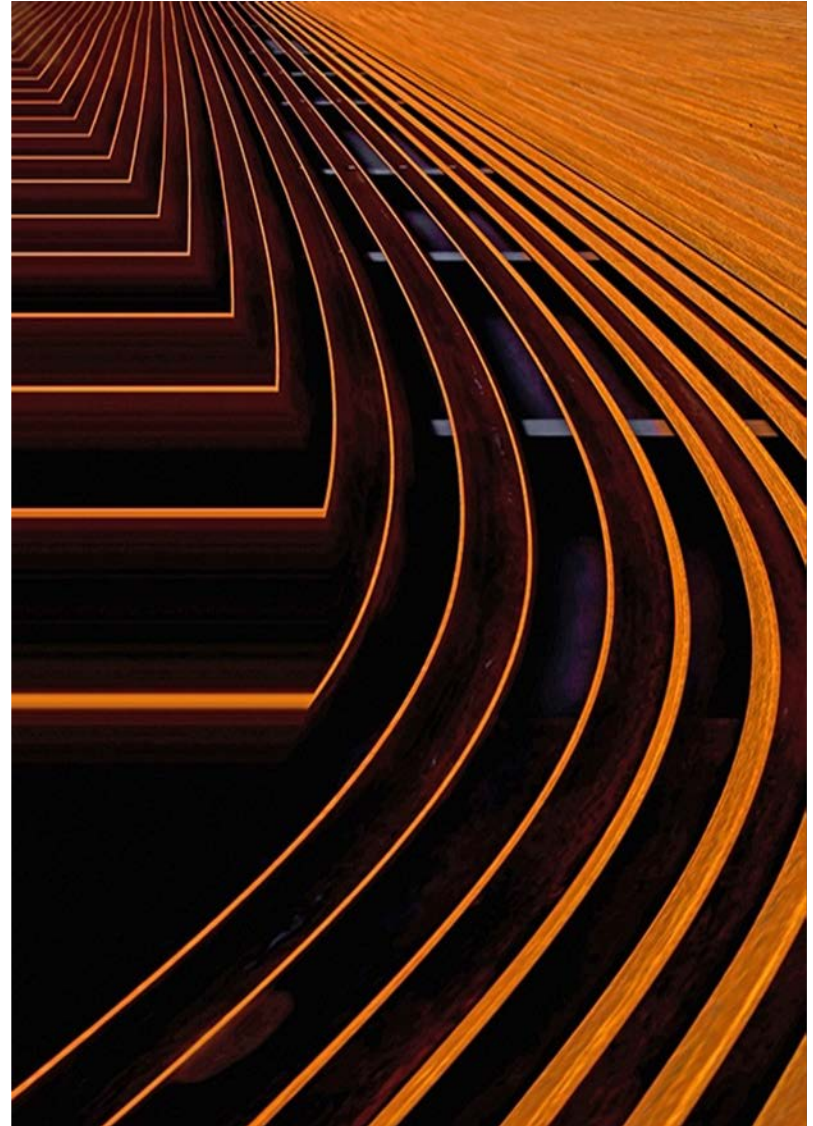
- Accompanying guidance, basis for conclusions, project report and other materials for S1 and S2
- A **Knowledge Hub** will showcase good practice, case studies, guidance, briefings, webinars and signpost to partners' resources
- An **e-learning portal** will support preparers getting started, with tailored modules for accountants and other key roles
- Further guidance to be launched shortly



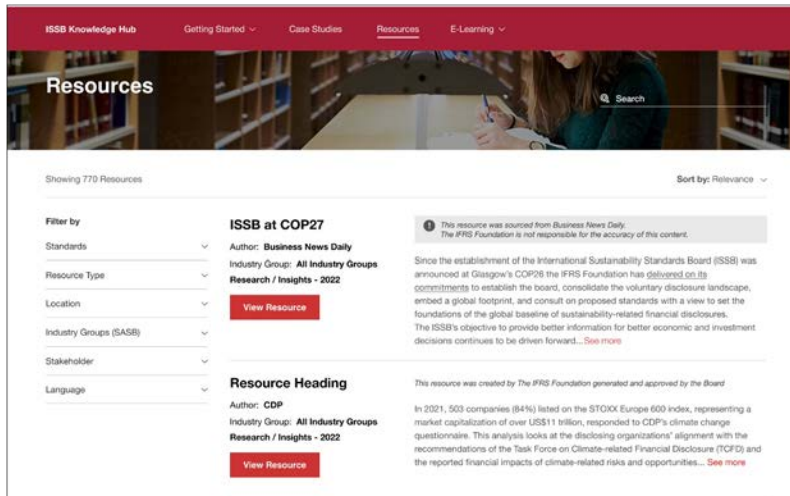
Capacity building

Tailored training and engagement programs for key audiences with IFRS support include:

- UN Sustainable Stock Exchanges Initiative (**SSE**) to deliver training via academy and national stock exchanges
- **IOSCO** to support their capacity building program on sustainable finance
- Other initiatives in development with GRI, CDP, etc



Capacity building



To date we have received 279 responses on our Knowledge Hub survey and have had approximately 40 calls with partners over the last three months to gather information on topics preparers would like to see on the Knowledge Hub.



Knowledge Hub

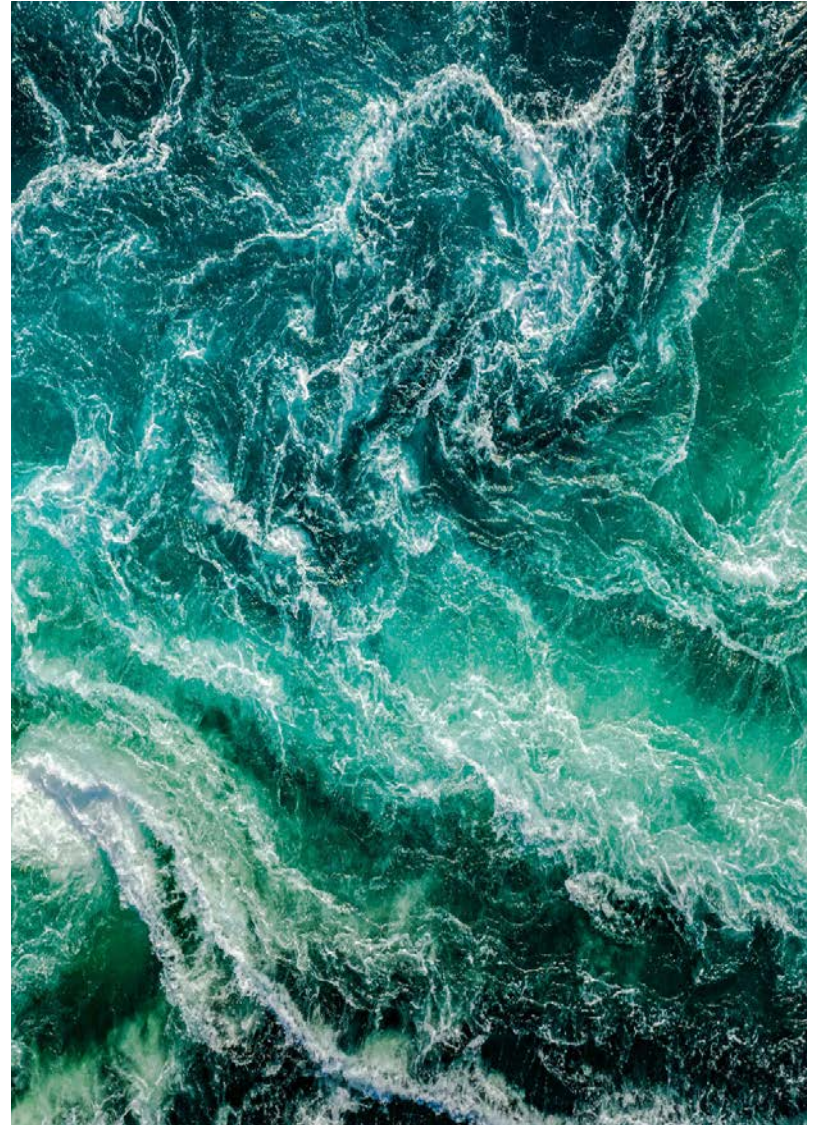
- Central platform for educational material for preparers
- Free online resource for preparers to support them in getting ready for IFRS S1 and S2
- Easy to navigate and searchable repository, e.g. case studies, good practice guidance, webinars, research publications, learning pages
- Platform for partners to showcase their material

Topics covered on Knowledge Hub

- Connected information
- Defining reasonable and supportable
- **Defining undue cost and effort (Proportionality: skills, resource, considerations)**
- Effect on value chain
- General governance topics
- **GHG Emissions**
- How to reflect the sources of guidance discussed in the standards
- Internal controls
- **Materiality**
- **Scenario analysis**
- Timing and location of disclosure
- Transition Reliefs

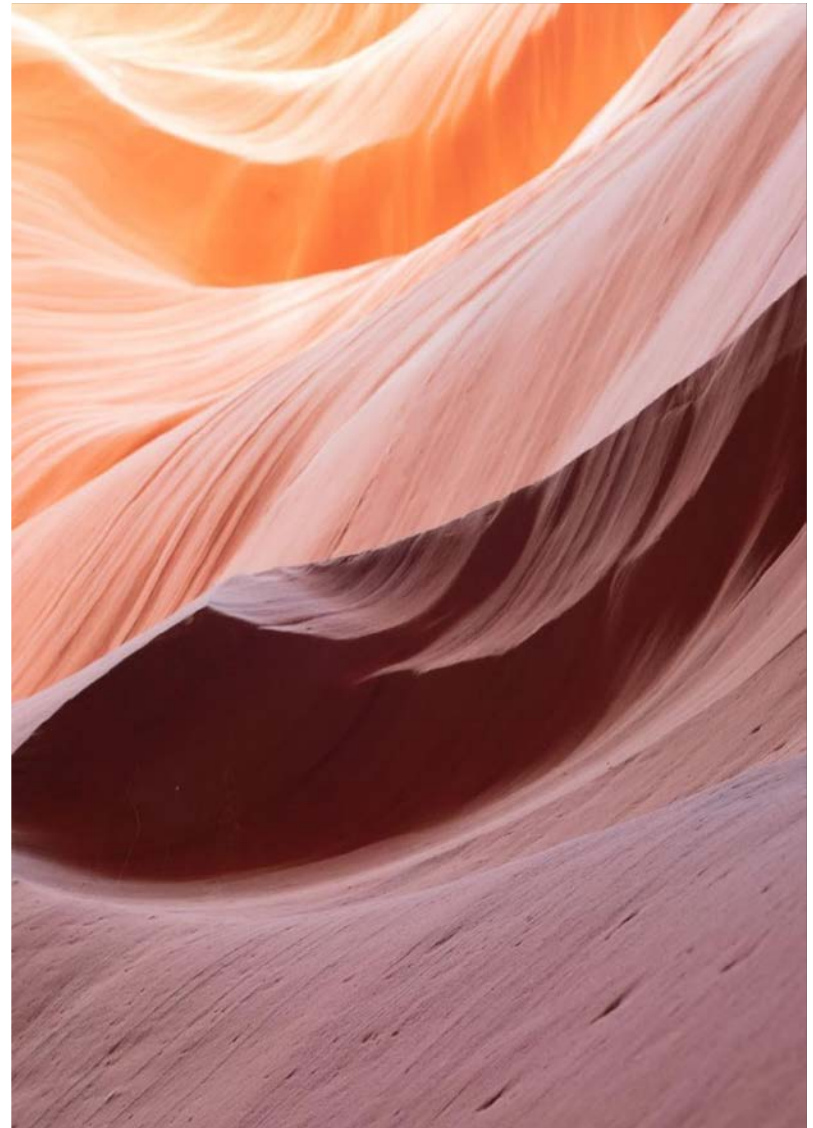
SSE Model Guidance

- The Model Guidance on sustainability-related financial disclosure follows a structure that aligns with the SSEI's other work
- Consists of a four-part structure:
 - Prepare
 - Align
 - Implement and
 - Communicate
 - Annex (e.g. transition plans)
- Chapters 2 & 3 closely align with the IFRS sustainability disclosure standards
- Draft currently being finalised



SSE SX training

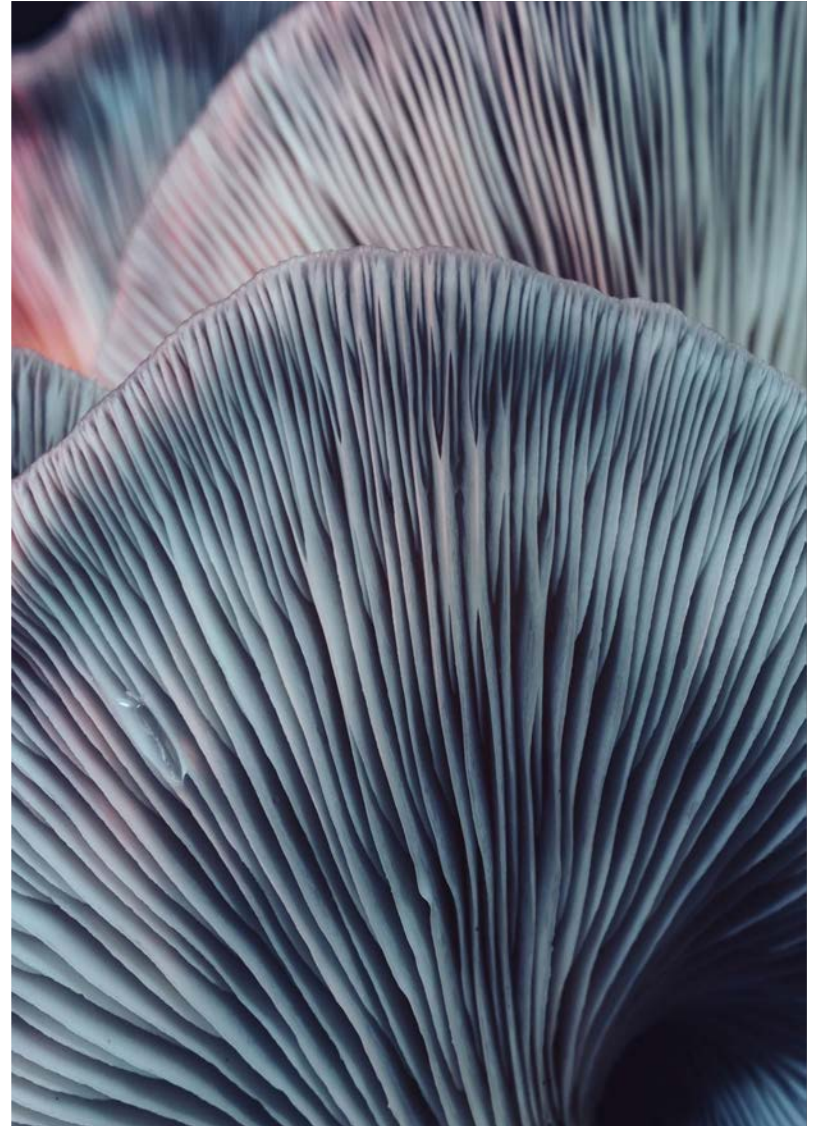
- Training hosted by SSE partner exchanges
- Delivered virtually
- Facilitated by experts from SSE and IFRS Foundation
- Builds on popular TCFD training and reflects the updated Model Guidance
- CPD certified for 4 hours of content
- Framed around helping you to write a sustainability reporting strategy – including homework



SSE SX training

Why a reporting strategy?

- Helps the company to balance opinions and conclusions based on a variety of information sources.
- Supports internal collaboration and discussions with colleagues e.g. finance, risk management, controls and planning, investor relations, legal, sustainability and communications departments.
- Act as a reference point for documenting, explaining and managing the process of preparing disclosures, including where and how judgements have been made.



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LSEG-PRI Call to Action on Sustainability Disclosures

David Harris &
Claire Dorrian, LSEG

ISSB Standards: Call to Action



LSEG



David Harris
*Head of Sustainable
Finance, Strategic
Initiatives, Partnerships*



Claire Dorrian
*Head of Sustainable
Finance, Capital
Markets and Post
Trade*

Background

- The transition to a net zero, sustainable global economy requires an efficient allocation of capital, and effective management of the associated risks and opportunities. In this context, consistent, reliable and decision-useful sustainability data from organisations is essential.
- Policymakers have an essential role to play in addressing this challenge, through the introduction of requirements on the disclosure of key sustainability-related information.

“We call for commitment from relevant authorities across jurisdictions to adopt the ISSB standards – IFRS S1 and IFRS S2 – on an economy-wide basis by 2025.”

Questions and Answers

All participants welcome

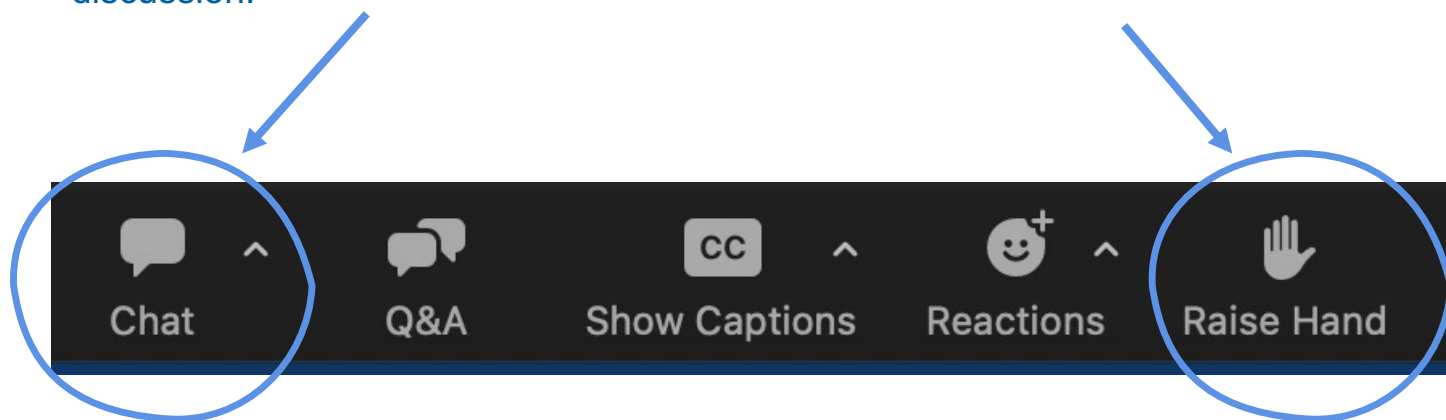
Join the discussion!

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SSE Workstream Updates

5 GENDER
EQUALITY



New gender equality to be rolled out soon and new Market Monitors to be launched at UNCTAD WIF.

Gender equality training launching at UNCTAD WIF

12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



New Model Guidance on sustainability disclosures coming soon! (Will be launched at COP28 in December)

13 CLIMATE
ACTION



Exchanges can join the Net Zero Alliance ahead of WIF in Oct or COP28 in Dec.

COP 28 Finance Day confirmed: 4th of December



17 PARTNERSHIPS
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The World Investment Forum 16-20 October; Abu Dhabi, UAE

- 100+ session (16 UN SSE sessions)
- UN SSE Global Dialogue: 30 CEOs and high-level Representatives of Exchanges, Regulators, Standard Setters and key Stakeholders
- WIF Program: www.worldinvestmentforum.unctad.org
- SSE Event Program: <https://sseinitiative.org/sse-events/>

THANKS TO OUR SSE OFFICIAL SUPPORTERS

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Become an SSE Official Supporters! Contact us to learn how.

Supporting the SSE's mission is one of the Actions you can take to be an "Active" member.

THANK YOU!

Get in touch

Email: info@sseinitiative.org

Web: www.sseinitiative.org



***Sustainable
Stock Exchanges***

