SSE Q4 Webinar

Coordination, Convergence, and Alignment of ESG Reporting Standards:
A conversation with CDP, CDSB, GRI, IIRC, IFAC and SASB

15 December 2020: 9AM and 4PM CEST (Geneva)

SSE Team
- Anthony Miller
- Lisa Remke
- Rita Schmutz
Agenda

1. Housekeeping Issues & SSE Opening Remarks

2. A conversation with:

3. SSE updates and closing remarks
New SSE Partner Exchanges
Housekeeping

- Please keep your **microphone muted** and your **camera off** when you are not speaking.

- You can ask questions at any time by using the **chat function**. We’ll make sure these get answered during the Q&A.

- If you click on “Participants” you will find a small **hand symbol** next to your name. Use it to indicate that you wish to speak.
Stock exchange ESG guidance

- Exchanges with written guidance on ESG Disclosure:
  - 56 in 2020 Q4

- Exchanges with mandatory ESG disclosure listing requirements:
  - 24 in 2020 Q4

Source: SSEinitiative.org/data
Exchanges refer to major ESG standards

<table>
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<tr>
<th>Standard</th>
<th>References to Major ESG Standards (Per Cent)</th>
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<td>GRI</td>
<td>95</td>
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<td>SASB</td>
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<td>IIRC</td>
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<td>CDP</td>
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<td>TCFD</td>
<td>52</td>
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<td>CDSB</td>
<td>21</td>
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References to major ESG standards and frameworks in stock exchange guidance documents (per cent)

Source: SSEinitiative.org/data
A conversation with the G5+IFAC
Please ask your questions using the chat function

▪ What do you reply to issuers that say they are confused by the existence of different ESG standards? What should exchanges say when asked about this?

▪ What is your current way of working together as the “G5”?

▪ Why should exchanges care about the developments in the ESG reporting area?

▪ What is the IFRS Sustainability Standards Board (SSB) how would it impact the activities of exchanges?

▪ Where do you expect ESG reporting is going to be in 5 years, and what needs to happen during that time?

▪ What role should regulation play in the future development of ESG reporting standards?
SSE Secretariat Updates

Ring the Bell for Gender Equality events in March 2021 – lets us know what you are planning

Online ESG guidance database: https://sseinitiative.org/esg-guidance-database/

SSE Climate Disclosure Advisory Group: draft 1 of new climate disclosure model guidance coming in Q1. Will also include a webinar to hear from you.

- Launch of the derivatives exchanges guidance in Q1.
- New partnerships with derivatives exchanges.
Thank you to our 2020 Official Supporters

SSEinitiative.org/supporters/
Thank you!