



NOVEMBER, 2023

SPOTLIGHT:

INTERNATIONAL SUSTAINABILITY STANDARDS BOARD (ISSB)





Task Force on Climate-Related Financial Disclosures (TCFD)

Est. 2015 by the Financial Stability Board at the request of G20 Finance Ministers and Central Bankers



International Sustainability Standards Board (ISSB)

Est. 2021 by the IFRS Foundation, formally consolidating the CDSB and VRF (and by extension, SASB and IIRC) and TCFD in 2024



Global Reporting Initiative (GRI)

Est. 1997 in the United States following public outcry after the Exxon Valdez oil spill



Climate Disclosure Standards Board (CDSB)

Est. 2007 at the World Economic Forum



Value Reporting Foundation (VRF)

Est. 2021 by SASB and IIRC to merge efforts internationally



Carbon Disclosure Project (CDP)

Est. 2000 in the United Kingdom asking companies to disclose their climate impact



Sustainability Accounting Standards Board (SASB)

Est. 2011 to help businesses and investors develop a common language about the financial impacts of sustainability



International Integrated Reporting Council (IIRC)

Est. 2010 in response to the global financial crisis by GRI, the International Federation of Accountants (IFAC) and the Prince of Wales Accounting for Sustainability Project

