

IFRS Sustainability Symposium

Friday 17 February 2023 (Networking reception on Thursday 16 February 2023)

Palais des Congrès de Montréal, 1001 Pl. Jean-Paul-Riopelle, Montréal, QC H2Z 1H5, Canada

The inaugural IFRS Sustainability Symposium convenes global businesses, investors and policymakers to discuss progress towards a global baseline of sustainability disclosure to inform investment decisions.

In addition to sharing updates on the IFRS Sustainability Disclosure Standards, expert panelists discuss the use and uptake of IFRS Sustainability Disclosure Standards and SASB Standards by investors, businesses and regulators, as well as how the Integrated Reporting Framework can be used to enable effective corporate reporting and communication on these topics. Founded on intellectual rigour, the Symposium convenes stakeholders from around the world with unique and varied perspectives on sustainability disclosure for the capital markets.

Agenda

Thursday 16 February 2023

17:30-19:00 Networking reception

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MC: Nicolai Lundy, Chief of Market Relationships, IFRS Foundation

8:00-8:45 Networking breakfast

8:45-8:50 Greeting from the MC

o Nicolai Lundy, Chief of Market Relationships, IFRS Foundation

8:50-8:55 Land acknowledgement

Kevin Deer, Director of Indigenous Knowledge, First Nations Technical Institute in Montreal

8:55-9:00 Welcome remarks from Montreal



 Luc Rabouin, Executive Committee Member, Responsible for Economic, Commercial and Design Development, Mayor of Plateau-Mont-Royal Borough

9:00-9:05 Welcome remarks from Quebec

o Éric Girard, Minister of Finance, National Assembly of Quebec

9:05-9:20 Opening remarks

o Emmanuel Faber, Chair of the International Sustainability Standards Board

9:25-9:55 Keynote fireside chat

 Mark Carney, UN Special Envoy for Climate Action and Finance, Co-Chair for the Glasgow Finance Alliance for Net Zero in conversation with Sue Lloyd, Vice Chair of the International Sustainability Standards Board

10:00-11:00 Panel 1: What we heard: how have 1400 ED comment letters directed the standard-setting discussions?

- What themes of feedback did we receive on each of the exposure drafts?
- How might the final standards address this feedback?
 - o Verity Chegar, Member of the International Sustainability Standards Board
 - o Elisa Cencig, Senior ESG Policy Adviser, Norges Bank Investment Management
 - o Gabriela Infante, Director, Corporate ESG, T. Rowe Price
 - o Yasunobu Kawanishi, Chair of Sustainability Standards Board of Japan
 - o Tom Seidenstein, Chair, International Auditing and Assurance Standards Board

11:00-11:30 Morning break

11:30-12:30 Panel 2: A global baseline: just around the corner or a pipe dream?

- What are the prospects for regulatory adoption of the IFRS Sustainability Disclosure Standards? What challenges lie ahead?
 - Sue Lloyd, Vice Chair of the International Sustainability Standards Board



- Martin Moloney, Secretary General, IOSCO
- o Abigail Ng, Executive Director of Markets Policy & Infrastructure, Monetary Authority of Singapore
- o Bernardita Piedrabuena Keymer, Commissioner, Comisión para el Mercado Financiero (CMF)
- o Grant Vingoe, Chief Executive Officer at Ontario Securities Commission

12:30-14:00 Lunch

14:00-14:50 Panel 3: Levelling up the reporting chain: how to bring emerging economies and small companies along for the ride

- How can we build capacity for emerging and developing economies as well as small and medium-sized companies to adopt the International Sustainability Disclosure Standards, so we don't end up with a divided system?
 - o Ndidi Nnoli-Edozien, Member of the International Sustainability Standards Board
 - Raymond Chamboko, Director of W. Consulting, former Member of SME Implementation Group at IFRS Foundation
 - o Kathlyn Collins, VP, Head of ESG, Mathews Asia
 - Matthew Gamser, Chief Executive Officer, Small and Medium Enterprise Finance Forum, International Finance Corporation
 - o Hui En Joanna Yeo, CEO and Founder, ARUKAH
 - o Eliane Ubalijoro, PhD, Global Hub Director, Canada, Future Earth

14:55-16:05 Mini round table discussion about implementation (in-person only)

- How can corporates and investors prepare for the International Sustainability Disclosure Standards? What will the challenges be?

16:05-16:30 Afternoon break

16:30-17:20 Panel 4: Comprehensive reporting: how integrated reporting supports putting sustainability performance in business context

- How has Integrated Reporting Framework been prepared and used by leading companies and investors to facilitate their communication?
 - o Hiroshi Komori, Member of the International Sustainability Standards Board
 - o Andreas Barckow, Chair of the International Accounting Standards Board
 - Barry Melancon, President & CEO, American Institute of CPAs and CEO, Association of International Certified Professional Accountants
 - o Pam Morrell, Senior Director, Corporate Reporting, Nutrien
 - o Pamela Steer, President and CEO, CPA Canada



17:25-17:35 Closing Remarks

- o Michael Jantzi, Member of the International Sustainability Standards Board
- o Veronika Pountcheva, Member of the International Sustainability Standards Board