
Agenda Paper 9
IFRS Advisory Council
October 2022

The IFRS Foundation's
sustainability strategy

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Purpose

At the June IFRS Trustee Board meeting it was agreed that steps should be taken to integrate sustainability across the IFRS Foundations operations globally.

As part of this work, we would like to understand from you the importance of various sustainability topics to the organisation to help inform the development of our sustainability roadmap and deliver our mission.

As stakeholders of IFRS Foundation, you have the best understanding of which topics are most important and relevant to the business, offering a perspective that is from the outside looking in.

Rationale

There are many benefits of considering sustainability as part of business strategy which include increased innovation, improved financial performance, attracting and engaging employees and in some jurisdictions, regulatory compliance.

The IFRS Foundation plans to take the following approach to integrating sustainability across our operations globally by;

1. Engaging, actively involving, and educating staff, board members and trustees at all stages of the sustainability integration journey.
 2. Developing a strategy that is fit for purpose now and looks towards future needs and ambitions of the Foundation.
 3. Shaping IFRS reporting on sustainability related matters using our own standards.
 4. Integrating sustainability across all IFRS operations as business as usual.
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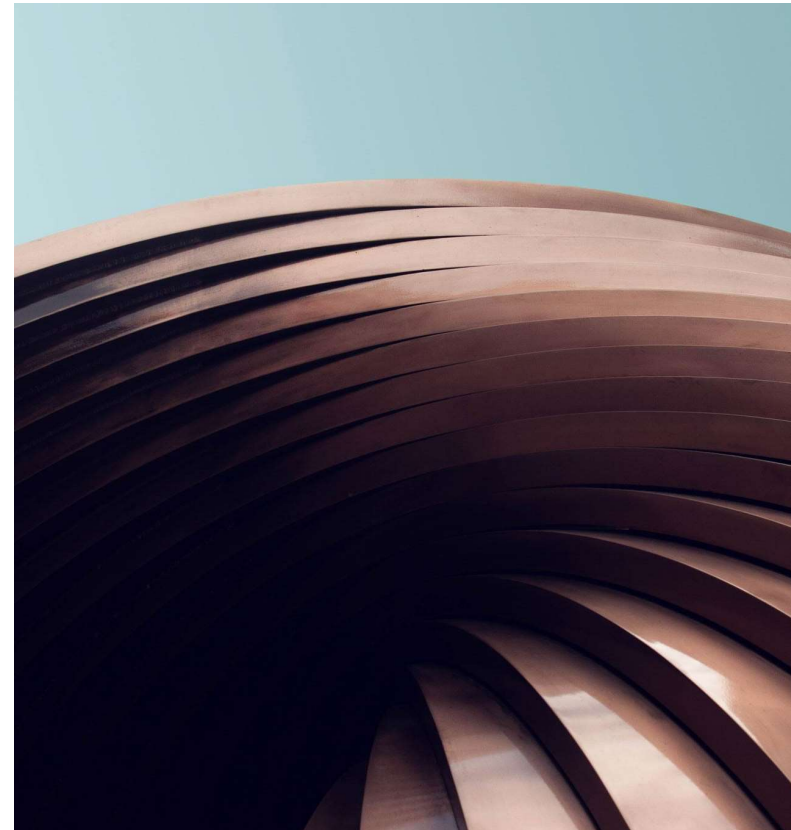
Questions for Advisory Council consideration

- What do you think is the most important/material sustainability topic to the organisation, from each of the four categories outlined on slides 6-9, to help inform the development of our sustainability roadmap and deliver our mission?

 - Have we missed anything?
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Sustainability importance survey

Environmental
Greenhouse Gas emissions
Electricity usage
Waste management
Water management
Climate change
Land use
Biodiversity
Single-use plastics
Air pollution from transport
Others?



**Social**

Diversity and inclusion

Pay equality

Fair wage

Modern slavery

Health, safety and employee wellbeing

Workforce development and training

Community involvement

Workforce engagement

Employee turnover

Others?

Governance

Organisation mission/purpose

Board diversity

Anti-corruption

Risk and opportunity identification

Ethical business practices

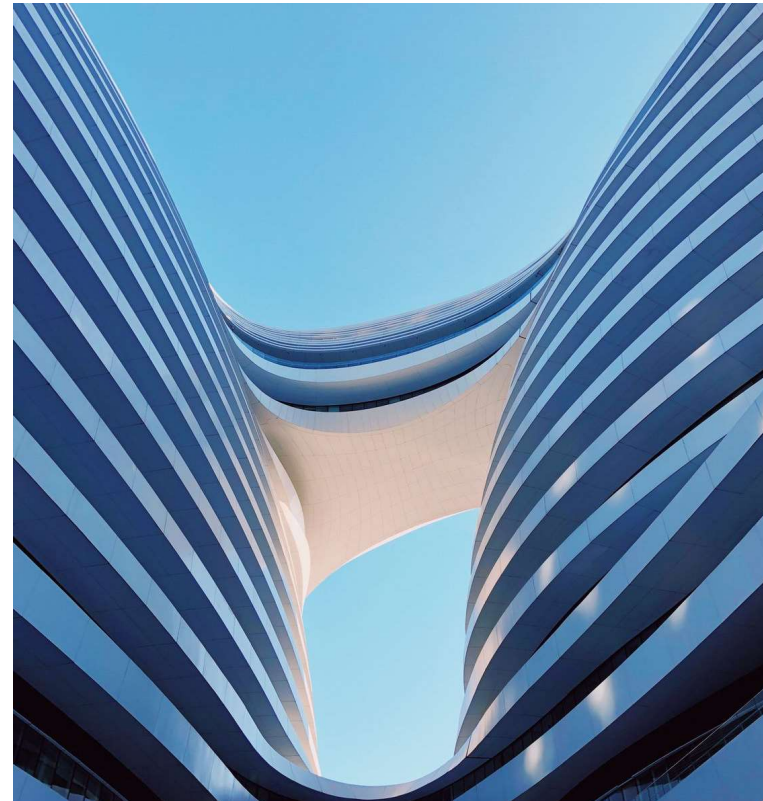
Data security

Professional integrity

Employee remuneration

Legislative compliance

Others?



**Economic**

Supply chain/procurement

Economic value

Capital expenditure

Enterprise value

Investment in research and development

Financial disclosure

Financial investment

Payment of tax

Fundraising

Others?



Thank you

