
Sustainability Consultative Committee

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Project	ISSB Consultation on Agenda Priorities
Topic	Overview of the ISSB Consultation on Agenda Priorities and associated Request for Information (RFI)
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This document is prepared for discussion at a meeting of the Sustainability Consultative Committee (SCC). This paper does not represent the views of the ISSB or any individual ISSB member. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS[®] Sustainability Disclosure Standards. The ISSB's technical decisions are made in public and are reported in the ISSB *Update*.

Objective

1. The purpose of this paper and subsequent discussion is to provide the Sustainability Consultative Committee (SCC) with an overview of the International Sustainability Standards Board's (ISSB) Consultation on Agenda Priorities, and the associated Request for Information (RFI) which seeks public feedback to inform the ISSB's next work plan.

Overview of the ISSB Consultation on Agenda Priorities and associated Request for Information (RFI)

2. The ISSB is seeking feedback on its priorities for its next two-year work plan and has published the Request for Information *Consultation on Agenda Priorities*.
3. Based on research into the information needs of investors, the ISSB is seeking feedback on four potential projects:
 - (a) Three research projects on sustainability-related risks and opportunities associated with:
 - (i) Biodiversity, ecosystems and ecosystem services
 - (ii) Human capital; and
 - (iii) Human rights; and
 - (b) One research project on integration in reporting to explore how to integrate information in financial reporting beyond the requirements related to connected information in IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* and IFRS S2 *Climate-related Disclosures*.
4. The full document Request for Information *Consultation on Agenda Priorities*, is linked here [Request for Information: Consultation on Agenda Priorities \(ifrs.org\)](#) and is provided as a separate appendix to this briefing paper.
5. The objective of the Request for Information is to ask all those interested in sustainability-related financial reporting for their views on:

- (a) the strategic direction and balance of the ISSB's activities;
 - (b) the criteria for assessing which sustainability-related matters – including topics, industries and activities – to prioritise and add to the ISSB's work plan; and
 - (c) the scope and structure of potential new research and standard setting projects.
6. The feedback provided will inform both the ISSB's work plan and its approach to future projects. Given the size of the potential projects which would limit the progress that could be made across all four projects in two years, the ISSB is seeking views on the relative priority of activities to determine potential trade-offs.
 7. The ISSB has already committed to balance advancing new projects in a timely manner with its focus on delivering the comprehensive global baseline of sustainability-related disclosures, through its initial two Standards, is implemented effectively.
 8. The Request for Information *Consultation on Agenda Priorities* is open for comment until **1 September 2023**.

Questions for the SCC

1. Do you have any comments or questions on the content of the RFI?
2. Do you have any comments or questions on the feedback being sought in the RFI?