

THE IFRS FOUNDATION PRESENTS

## PERSPECTIVES ON SUSTAINABILITY DISCLOSURE

WEBINAR SERIES

Episode 9: Ramping up systems and processes for sustainability data



### Perspectives on sustainability disclosure

- IFRS Foundation webinar series to share knowledge on key topics connected to sustainability disclosures
- Ask your questions using the Q&A window
- This webinar is recorded and will be available on the IFRS knowledge hub (<u>ifrs.org/sustainability/knowledge-hub/</u>)

**Disclaimer:** The information and topics discussed in the webinar do not constitute implementation guidance from the IFRS Foundation.





# Joining us today are: 3200+ registrants From 134 jurisdictions

Sustainability within a company 25%

Consulting 23%

Financial management & reporting 10%

Accounting profession / auditors 9%

Academic faculty 7%

Other **27%** 



Australia

Brazil

Canada

Chile

China

Chinese

Taipei

Colombia

France

Germany

Ghana

Hong Kong

SAR

India

Indonesia

Ireland

Italy

Japan

Kenya

Malaysia

Mexico

Netherlands

New Zealand

Nigeria

Pakistan

Peru

Philippines

Singapore



#### Today we will discuss:

In today's session, we explore how companies can meet the growing expectations for high-quality, investor-grade sustainability disclosures by strengthening their **systems**, **processes and controls**. We'll discuss how the **ISSB Standards** support a structured approach to collecting, managing and verifying sustainability data—drawing from real-world experience across corporate reporting functions. We'll cover:

- How concepts like materiality, faithful representation and verifiability apply in practice when designing disclosure systems;
- The convergence of sustainability and financial reporting cycles, and how internal controls and governance frameworks (e.g. COSO framework) can be leveraged;
- The challenges of fragmented systems, inconsistent data definitions and reliance on estimates or proxies—and how companies are working to overcome them;
- Insights from preparers, accountants, auditors and standard-setters on what's working, what's evolving and what's needed next.





#### Webinar series – Perspectives on sustainability disclosure **Episode 9: Ramping up systems and processes for sustainability data**



**Speakers** 

Veronika Pountcheva Board Member ISSB



Lucia Wind
Board Chair and
Executive Director
COSO



Jane Thostrup Jagd
Director of Net Zero
Finance
We Mean Business

Coalition



Sharon Machado
Head of Sustainable
Business
ACCA



**Moderator** 

Neil Stewart,
Director of Corporate
Outreach
ISSB

<sup>\*</sup>Ask your questions in the Q&A window.



### Knowledge hub

Supporting the application of IFRS Sustainability Disclosure Standards

FAQs, guides and resources curated by the IFRS Foundation and third-party organisations in support of global drive to build capacity





#### Stay ahead through leadership, learning & community



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#### Visit ifrs.org to find out more

- Access the Standards and supporting materials
- Listen to the monthly <u>podcast</u>
- Respond to live <u>consultations</u>
- Sign up for news alerts
- Learn about digital financial reporting resources
- Observe ISSB meetings
- Join the team

