

What's Next in ESG for Public Companies to Know? Global Sustainability Disclosure Standards Proposed

Kathy Jaffari and Rikisha Collins discuss the inaugural financial reporting standards (IFRS) unveiled by the International Sustainability Standards Board (ISSB) in *The Legal Intelligencer*.

IFRS S1 focuses on disclosing sustainability-related financial information and IFRS S2 focuses on climate-related disclosures. The ISSB's standards cover aspects such as governance, strategy, risk management, metrics, and targets, providing comprehensive guidelines for reporting on sustainability and climate-related risks and opportunities.

While compliance with these voluntary standards is set to commence with annual reports for the fiscal year ending December 31, 2024, Kathy and Rikisha highlight its' importance due to the U.S. Securities and Exchange Commission's increasing emphasis on ESG and sustainability.

To read the full article, [click here](#) (subscription required).



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