Key International Agreements

Drivers

Montreal Protocol	Kyoto Protocol	Sustainable Development Goals (SDGs)	Paris Agreement	Kigali Amendment to the Montreal Protocol
1987	1997	2015	2015	2016

International

Standard Setter

IASB

2001:The International Accounting Standards Board is the independent accounting standard-setting body of the IFRS Foundation traditional financial accounting

IFRS

A non-for-profit, public interest organization established to develop globally accepted accounting and sustainability disclosure standards

ISSB

2021: International Sustainability Standards Board: standard setting body that seeks to establish a global baseline for sustainability reporting. Focuses on financial materiality

Consolidated

Complements, collaboration agreement (2022)

2013: Integrated Reporting

CDSB → IR → VALUE REPORTING FOUNDATION ← SASB

2007: Climate Disclosure Standard Board

Established

2011: Sustainability Accounting Standard Board

GRI

1997: Global Reporting Initiative: independent nonprofit organization that develops and provides sustainability reporting standards

ISO

1947: International Organization for Standardization. Brings global experts together to agree on best way of doing things.

Reporting Standard

39 Jurisdiction Aligned

IFRS S2 Climate Disclosures

GRI Standards 305, 302, 102

Upcoming standards for GHG emissions accounting and reporting.

Climate Reporting System

Influences

Referenced

New partnership, September, 2025

CDP

2000: Carbon Disclosure Project is a global not-profit running and independent environmental disclosure system

TCFD TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES

2015: Task Force on Climate Related Disclosures. Informed IFRS S2- climate related disclosures. The ISSB requirements fall under the same 4 pillars of the TCFD

SCIENCE BASED TARGETS

2015: Science-based Targets Initiative is a corporate climate action organization that develops standards, tools, and guidance to allow companies to set greenhouse gas (GHG) emissions reduction targets in line with the Paris Agreement.

GREENHOUSE GAS PROTOCOL

1998: establishes comprehensive global standardized frameworks to measure and manage greenhouse gas (GHG) emissions from private and public sector operations, value chains and mitigation actions.

European

EU Regulation

CSRD

Corporate Sustainability Reporting Directive

EFRAG

European Financial Reporting Advisory Group

ESRS E1 European Sustainability Reporting Standards

Referenced

National regulations 40

AUSTRALIA	CANADA	GHANA	JORDAN	NEW ZEALAND	RWANDA	SRI LANKA	TURKIYE
BANGLADESH	CHILE	HONG KONG	KENYA	NIGERIA	SOUTH AFRICA	SWITZERLAND	UGANDA
BOLIVIA	CHINA	INDONESIA	MALAYSIA	PAKISTAN	SINGAPORE	TAIWAN	UK
BOTSWANA	COSTA RICA	INDIA	MEXICO	PHIIPPINES	SOUTH KOREA	TANZANIA	ZAMBIA
BRAZIL	EL SALVADOR	JAPAN	NEPAL	QATAR	SPAIN	THAILAND	ZIMBABWE

State level

CALIFORNIA
SB253 GHG
SB261 Climate