Key International Agreements Drivers Sustainable Development Kigali Amendment to Goals (SDGs) the Montreal Protocol Montreal Protocol **Kyoto Protocol** Paris Agreement 1987 2016 1997 2015 2015 International European Standard Setter **EU** Regulation **ISSB IASB** 2001: The International Accounting A non-for-profit, public interest 2021: International Sustainability Standards Board is the independent organization established to Standards Board: standard setting Corporate accounting standard-setting body develop globally accepted body that seeks to establish a global Sustainability of the IFRS Foundation traditional accounting and sustainability baseline for sustainability reporting. **Reporting Directive** financial accounting disclosure standards Focuses on financial materiality Complements, collaboration Consolidated agreement (2022) 2013: Integrated Reporting GR EFRAG 1997: Global Reporting 1947: International European Initiative: independent Organization for **Financial** Standardization. Brings nonprofit organization Reporting 2007: Climate 2011: Sustainability that develops and global experts together **Advisory Group** Accounting provides sustainability to agree on best way of **Disclosure Standard Board Standard Board** doing things. reporting standards Established Reporting Standard ESRS E1 **39 Jurisdiction Aligned** Upcoming standards for **GRI Standards** European GHG emissions accounting **IFRS S2 Climate Disclosures** 305, 302, 102 Sustainability and reporting. **Reporting Standards** New partnership, Influences Referenced September, 2025 Climate Reporting System Referenced SCIENCE BASED GREENHOUSE **TARGETS** GAS PROTOCOL 2015: Science-based Targets 2000: Carbon Disclosure 2015: Task Force on Climate **1998:** establishes comprehensive

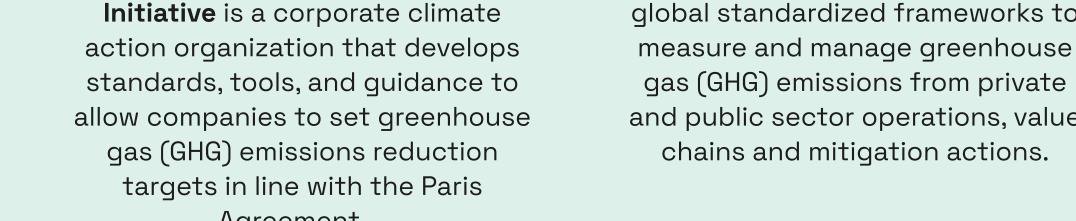
Project is a global not-profit running and independent environmental disclosure system

Related Disclosures. Informed IFRS S2- climate related disclosures. The ISSB requirements fall under the same 4 pillars of the TCFD

Initiative is a corporate climate

gas (GHG) emissions reduction targets in line with the Paris Agreement.

global standardized frameworks to measure and manage greenhouse gas (GHG) emissions from private and public sector operations, value



National regulations 40



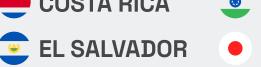
BRAZIL

BOTSWANA







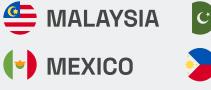




HONG KONG

GHANA





JORDAN

KENYA



NIGERIA

NEW ZEALAND





RWANDA





TAIWAN TANZANIA

THAILAND

SRI LANKA

SWITZERLAND

UK

TURKIYE

UGANDA

ZAMBIA

ZIMBABWE

State level

CALIFORNIA SB253 GHG SB261 Climate