

This document represents recommendations from the Technical Readiness Working Group (TRWG) for consideration by the International Sustainability Standards Board (ISSB) for a climate-related disclosures standard. While the recommendations build on the established work of the organisations represented on the TRWG, this document has not been subject to the due process of those organisations or the IFRS Foundation. After starting its work, the ISSB is expected to consult publicly on proposals for a climate-related disclosures standard informed by the TRWG's recommendations. The ISSB's work will be subject to the IFRS Foundation's due process.

		onshore power supply (OPS), (4) percentage renewable	
		Average Energy Efficiency Design Index (EEDI) for new ships	Grams of CO ₂ per ton-nautical mile
Marine Transportation	Greenhouse Gas Emissions	Gross global Scope 1 emissions	Metric tons (t) CO ₂ -e
		Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	n/a
		(1) Total energy consumed, (2) percentage heavy fuel oil, (3) percentage renewable	Gigajoules (GJ), Percentage (%)
		Average Energy Efficiency Design Index (EEDI) for new ships	Grams of CO ₂ per ton-nautical mile
Rail Transportation	Greenhouse Gas Emissions	Gross global Scope 1 emissions	Metric tons (t) CO ₂ -e
		Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	n/a
		Total fuel consumed, percentage renewable	Gigajoules (GJ), Percentage (%)
Road Transportation	Greenhouse Gas Emissions	Gross global Scope 1 emissions	Metric tons (t) CO ₂ -e
		Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	n/a
		(1) Total fuel consumed, (2) percentage natural gas, (3) percentage renewable	Gigajoules (GJ), Percentage (%)