

































































This document represents recommendations from the Technical Readiness Working Group (TRWG) for consideration by the International Sustainability Standards Board (ISSB) for a general requirements for disclosure of sustainability-related financial information 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 general requirements for disclosure of sustainability-related financial information standard informed by the TRWG's recommendations. The ISSB's work will be subject to the IFRS Foundation's due process.

- (b) to explain areas of apparent inconsistency between information provided about sustainability risks and opportunities and other information provided by the entity to investors, lenders and other creditors—for example, in investor presentations, on the entity's website or in other publicly available communications. However, the general purpose financial report is required to be a comprehensive document that provides financial and sustainability-related risk and opportunity information that is useful to primary users in making decisions about providing resources to the entity. Consequently, the entity assesses whether information is material to the general purpose financial report, regardless of whether such information is also publicly available from another source. Moreover, public availability of information does not relieve an entity of the obligation to provide material information in its general purpose financial report, unless they cross-refer (see paragraphs 59–62).