

ISAR Consultations on the IPSASB's *Exposure Draft* on Climate Related Disclosures

Wednesday 29 January 2025

2:00 pm to 4:00 pm Central European Time (CET)

Agenda

The International Public Sector Accounting Standards Board (IPSASB) has published an Exposure draft:

[Proposed International Public Sector Accounting Standards Board Sustainability Reporting Standard: *Climate Related Disclosures*](#)

The Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) intends to provide feedback on the exposure draft, bringing together the views of its experts and its formal membership in an integrated response.

ISAR's feedback is envisaged to cover not only the substance of the proposed standard, but also implementation issues (based, for example, on ISAR's experience with the dissemination of the core indicators for SDG reporting) and developing country perspectives (including inputs from ISAR's Regional Partnerships in Africa, Asia, Eurasia, Gulf States and Latin America that have been established to support with implementation of sustainability reporting requirements).

To this end, UNCTAD-ISAR has organized this virtual consultative meeting to discuss the exposure draft and outline a response. This meeting will take place on **29 January 2025**, from **2:00 p.m. to 4:00 pm Central European Time (CET)**.

The meeting is being convened in accordance with the outcome of the forty-first session of ISAR which took place last November, in which the UNCTAD secretariat was asked to "continue following developments on sustainability reporting requirements, including the development of sustainability reporting standards for public sector entities and to act as a channel for the views and positions of ISAR, and in this connection calls on the UNCTAD secretariat to establish a consultative group to support this process."

The discussion will focus on four aspects of responses to the Exposure Draft: overall approach, scope, implementation, and capacity-building. Main points to address will include:

- How well does the overall approach meet the needs of public sector entities and users of their financial statements?
- Are the proposals relevant and sufficient?
- Are there aspects of the proposals that might hinder implementation?
- What are the most significant capacity gaps? How can ISAR help?

Tentative Programme

Wednesday 29 January 2025		
Time	Topics and Speakers	
14:00-14:05	Welcoming remarks	Nan Li Collins, Director, Division on Investment and Enterprise, UN Trade and Development
14:05-14:10	Opening remarks	Rabiu Olowo, Chair ISAR, Executive Secretary/Chief Executive Officer Financial Reporting Council, Nigeria.
14:10-14:25	Briefing on the Exposure Draft	Alex Metcalfe, Representative, International Public Sector Accounting Standards Board
14:25 -14:50	Views on IPSASB SRS, Climate Related Disclosures	Representatives of Regional Partnerships for the Promotion of Sustainability Reporting

14:50-15:45	Interactive discussion	Focusing on key requirements in the Exposure Draft and practical implementation aspects
15:45 -15:55	Summary of key points of the discussion on IPSASB SRS, Climate Related Disclosures	UN Trade and Development
15:55-16:00	Wrap-up and next steps	Rabiu Olowo, Chair ISAR , Executive Secretary/Chief Executive Officer Financial Reporting Council, Nigeria.