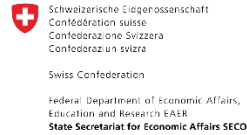


Integrated ESG

Driving Sustainable Investment



IN PARTNERSHIP WITH:



Enhancing ESG Reporting: Bridging Sustainability Disclosure Standards in Emerging Markets

AGENDA

Date: January 28, 2025

Time of the event: 8:30 - 10:00 am EST

[Register](#) for online participation

EVENT BACKGROUND

As the level of interoperability between sustainability disclosure standards and frameworks increases, a global baseline for sustainability disclosures is evolving, and evidence from independent analyses indicates that there is already a high degree of alignment between the European Sustainability Reporting Standards (ESRS) and Global Reporting Initiative (GRI), as well as the ESRS and International Sustainability Standards Board (ISSB). An expert panel from ISSB, the European Financial Reporting Advisory Group (EFRAG), GRI, and the UN Sustainable Stock Exchanges Initiative (UNSSE) will discuss the implementation, latest developments and interoperability of the key sustainability disclosure standards. The goal is to help companies in emerging markets align with current sustainability disclosure requirements.

This webinar will present the results of a benchmarking assessment between the International Finance Corporation Disclosure and Transparency (IFC D&T) Framework and the ISSB, ESRS, and GRI reporting standards. The objective of this analysis is to identify areas of alignment between IFC and ISSB/ESRS/GRI to assist companies in emerging markets to prepare for these standards and ensure they are aligning with current sustainability disclosure requirements.

Event Goals

- **Inform:** Provide clarity on the implementation, latest developments and interoperability of the key sustainability disclosure standards, the analysis results and the reporting implications for emerging markets.
- **Facilitate:** Provide a platform for stakeholders to discuss the implementation of ISSB/ESRS/GRI standards, the analysis outcomes, and consider the impacts on their organization, and explore opportunities for future alignment and collaboration.
- **Demonstrate:** How companies in emerging markets can prepare for the sustainability disclosure standards and highlight IFC's continued support to emerging markets in sustainability reporting.

This event is a great opportunity for stakeholders to further their understanding of the interoperability between ESG reporting standards and frameworks. We encourage active participation in the discussion.

Why ESG Reporting Matters

Over the past two years, there have been new sustainability reporting regulations and standards frameworks, which take into consideration the relationship between corporate disclosure requirements and financial market disclosure requirements, with the aim of providing society with a transparent and comparable set of environmental, social and governance data to make more informed investment decisions.

About IFC D&T Framework

The IFC D&T Framework aims to support companies based or operating in emerging markets to identify, manage, and report on their environmental, social and governance (ESG) impacts and risks. It is built on the following documents:

- **IFC Performance Standards on Environmental and Social Sustainability** (known, collectively with the Corporate Governance Methodology, as IFC ESG Standards), (2012)
- **IFC Corporate Governance Methodology** (2018)
- **IFC Climate Governance Progression Matrix** (2023)
- **IFC D&T Toolkit: 'Beyond the Balance Sheet'** (2018, updated 2024)

Purpose of this Research

- Identify how well the components of the IFC D&T Framework, IFC PSs and Corporate Governance Methodology align with the components of each of the emergent regulations or standards.
- Identify at a more granular level priority areas of the IFRS S1 and S2, the ESRS and GRI standards which are not addressed within, or has weak alignment with, the IFC D&T Framework.

AGENDA

8:30 – 8:35	<p>Opening remarks:</p> <p>Charles (Chuck) Canfield, Manager for Corporate Governance, International Finance Corporation</p>
8:35 – 9:25	<p>Panel Discussion:</p> <p><i>Moderator:</i> Ralitza Germanova, Corporate Governance Officer, Lead, Beyond the Balance Sheet Program, International Finance Corporation</p> <p><i>Discussants:</i> Mardi McBrien, Chief of Strategic Affairs & Capacity Building, IFRS Foundation; Bastian Buck, Chief Standards Officer, Global Reporting Initiative; Saskia Slomp, CEO, European Financial Reporting Advisory Group (EFRAG) (tbc); Anthony Miller, Chief Coordinator, UN Sustainable Stock Exchanges Initiative</p> <p>This session will discuss the growing interoperability between ISSB, GRI, and ESRS sustainability reporting standards and frameworks. It will explore the similarities and differences between their requirements, as well as opportunities for continued development and alignment. The panel will provide clarity on the relevance for emerging market users and advice on how to navigate the range of requirements across the ESG reporting landscape. This session will include a Q&A.</p>
9:25 – 9:50	<p>Research Presentation: Bridging the Gap: Elevating ESG Reporting in Emerging Markets</p> <p>Introduction: Vladimir Hrle, IFC Integrated ESG Advisory Program Team Lead, Serbia, International Finance Corporation</p> <p><i>Presenters:</i> Dila Ersenkai, Technical Principal, Environment and Sustainability, Mott MacDonald; Karen Dinucci, Technical Director, Environment and Sustainability, Mott MacDonald; Tom Critchley, Climate Change Consultant, Mott MacDonald.</p> <p>This session will provide a high-level overview of the areas of alignment between IFC and ISSB, ESRS, and GRI reporting standards and frameworks. Details on the reporting information and requirements for each will be discussed, highlighting examples of interoperability between the standards and frameworks, alongside the relevance for emerging market users.</p>
9:50 – 10:00	<p>Closing remarks</p> <ul style="list-style-type: none"> • Katrin Ochsenbein, Deputy Head of Cooperation, Embassy of Switzerland in Serbia, on behalf of the State Secretariat for Economic Affairs SECO • Caroline Bright, Regional ESG Advisory Lead for Europe, Central Asia, Middle East and Pakistan, International Finance Corporation