



Disclosure sul clima: Gli standard EFRAG, IFRS e SEC a confronto

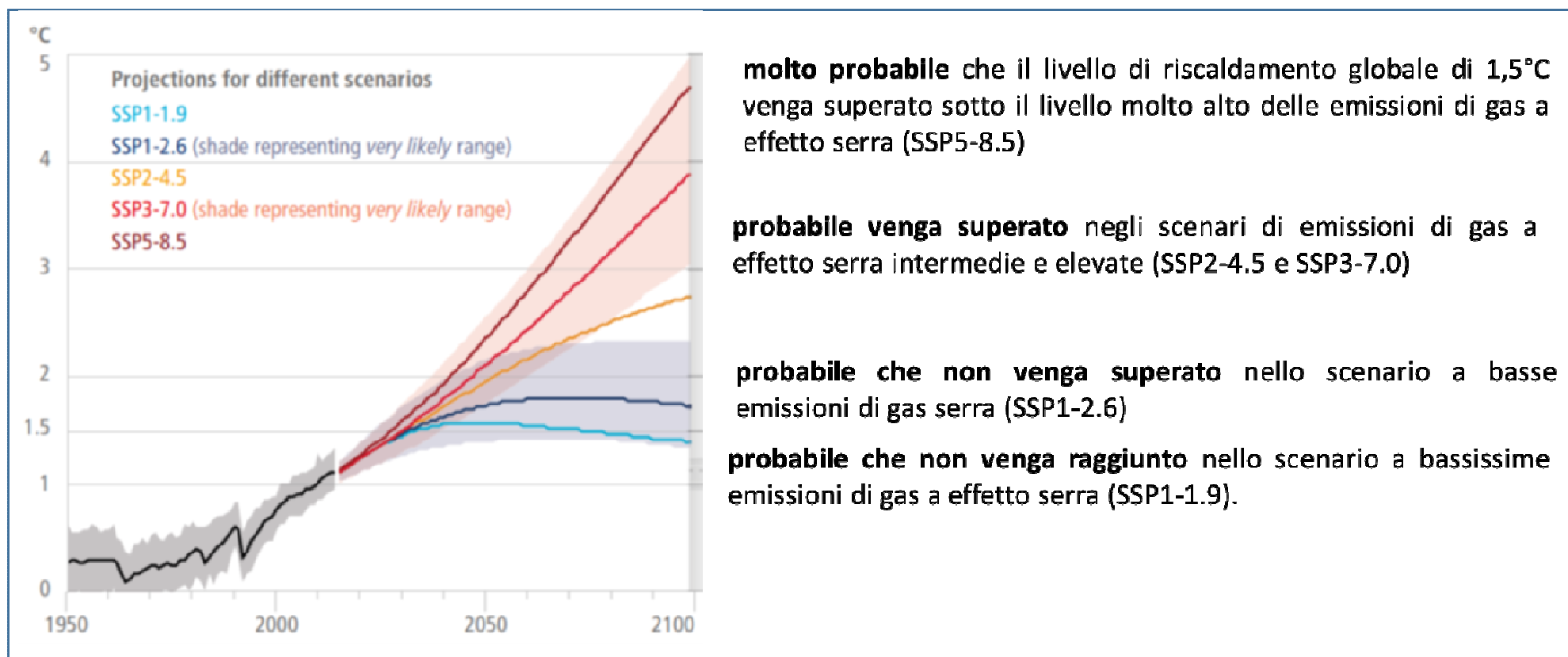
Andrea Gasperini

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EFFAS Commission on ESG issues, Expert team CESGA and ESG
review panel member

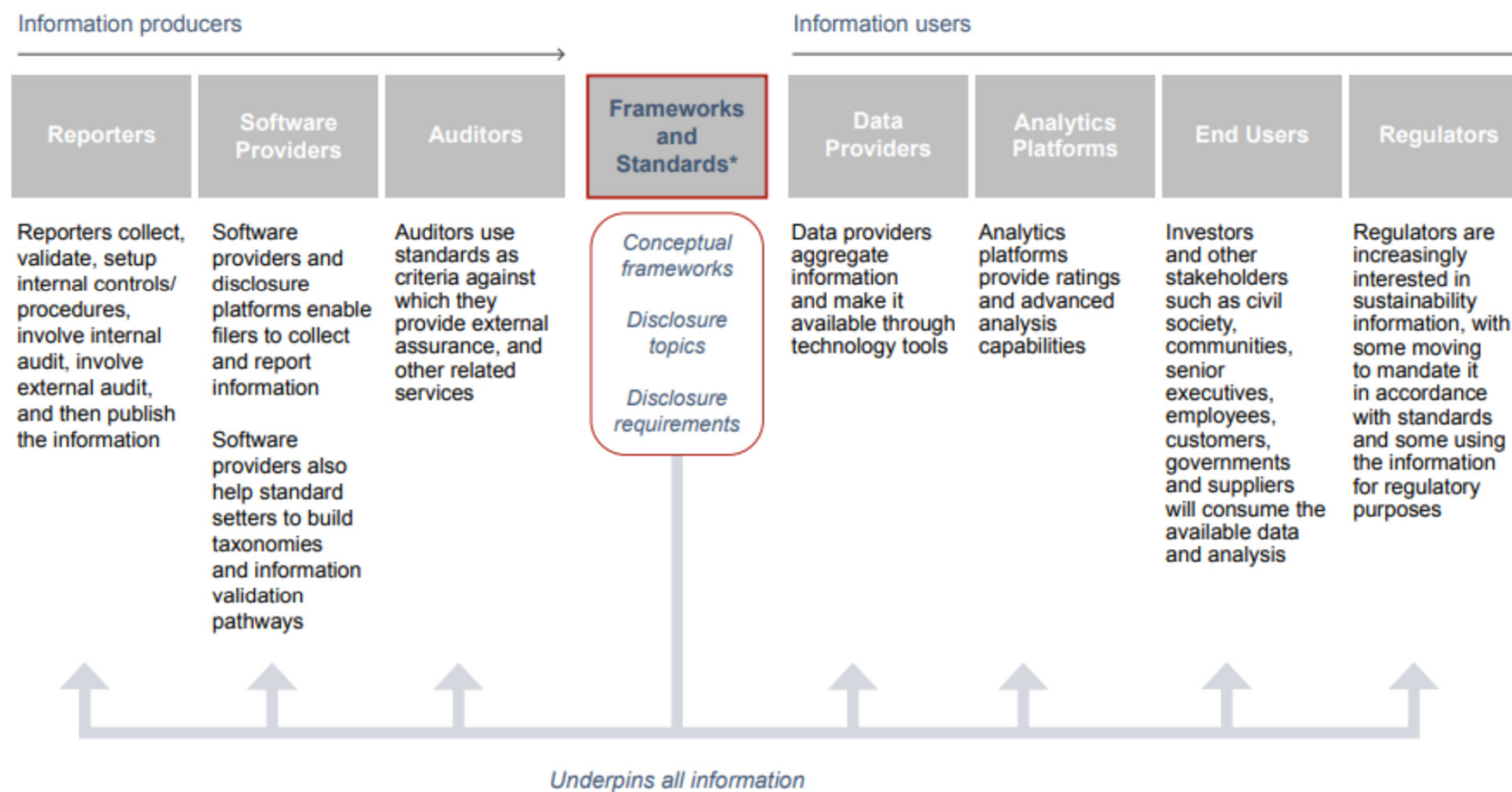
5 luglio 2022

Variazione della temperatura rispetto all'era preindustriale



IPCC nota 26 del report "Climate change 2022. Summary for policy maker"

La zuppa alfabetica della rendicontazione ESG



* **Framework:** A set of principles and guidance for "how" a report is structured; **Standards:** Specific, replicable and detailed requirements for "what" should be reported for each topic

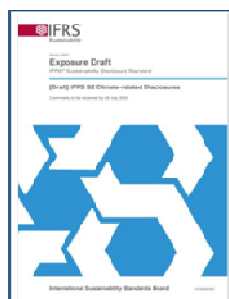
Gli standard per le informazioni relative al clima



1. Proposta della **Securities and Exchange Commission (SEC)**:
Il miglioramento e la standardizzazione delle informazioni relative al clima per gli investitori

<https://www.sec.gov/rules/proposed/2022/33-11042.pdf>

Deadline entro il 17 giugno 2022.



2. Proposta dell'**International Sustainability Standards Board (ISSB)**:
di IFRS Foundation (IFRS)

[Draft] IFRS S-2 Climate-related Disclosures

<https://www.ifrs.org/content/dam/ifrs/project/climate-related-disclosures/issb-exposure-draft-2022-2-climate-related-disclosures.pdf>

Deadline entro il 29 luglio 2022.



3. Proposta **European Sustainability Reporting Standards (ESRS)**:
sviluppati dall'European Financial Reporting Advisory Group (EFRAG)
ESRS E1: Climate change

https://www.efrag.org/Assets/Download?assetUrl=%2Fsites%2Fwebpublic%2FESRS%2FE1%2FESRS_E1.pdf

Deadline entro l'8 agosto 2022.