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# Key takeaways from Day 1: ISSB and SASB Standards

- 1 The ISSB Standards build upon existing frameworks and standards, including the TCFD Recommendations, the Integrated Reporting Framework, and the SASB Standards.
- 2 *IFRS S1: General Requirements* references the SASB Standards as priority material to identify sustainability risks and opportunities that could impact an organization's ability to create value.
- 3 *IFRS S2: Climate* is accompanied by industry-based guidance which incorporate climate-related metrics from the SASB Standards.
- 4 The IFRS Foundation encourages organizations to adopt the SASB Standards to get prepared to implement IFRS S1 and IFRS S2.

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## Key takeaways from Day 1: SASB Standards

- 1 The SASB Standards help identify sustainability topics that are reasonably likely to affect the financial condition, operating performance and/or risk profile of organizations within an industry.
- 2 Currently, there are 77 SASB Standards for the same number of industries; each one includes a set of disclosure topics and metrics designed to provide decision-useful information to investors.
- 3 The industry-based metrics from the SASB Standards are a proportionality measure that help reduce reporting burden because they focus on a subset of sustainability topics linked to value creation.
- 4 The SASB Implementation Primer is a free online resource that serves as a guide for the implementation of the SASB Standards.