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## Fully adopting ISSB Standards

Fully adopting ISSB Standards into regulatory frameworks is the most effective jurisdictional strategy to deliver globally comparable information for capital markets. 'Fully adopting ISSB Standards' describe jurisdictions that introduce a legislative or regulatory requirement for all or most domestic publicly accountable entities to apply ISSB Standards, or requirements designed to deliver functionally aligned outcomes for consolidated sustainability-related financial information as part of general purpose financial reports with no additional ongoing transition reliefs. When all outcomes in green are met, this may lead to the jurisdictional approach being described as 'fully adopting ISSB Standards'.

### Key to navigating the templates

**Green** indicates outcomes for each feature that may, if observed across all features, correspond to an approach of 'fully adopting ISSB Standards' (as described in the jurisdictional profile for the jurisdiction).

**Orange** indicates outcomes, by feature, that may correspond to a description other than 'fully adopting ISSB Standards' (as described in the jurisdictional profile for the jurisdiction).

An outcome of 'orange' on any feature will result in a description of a jurisdictional approach other than 'fully adopting ISSB Standards'. The jurisdictional approach that best describes the jurisdictional strategy will depend on: (i) which feature(s) has (have) an outcome of orange; and (ii) the particular combination of outcomes across features.

In the majority of the templates outcomes of orange are combined with outcomes of green. This helps to highlight the departure(s) from a description of a jurisdictional approach of 'fully adopting ISSB Standards', helping the jurisdiction consider the implications of its decisions in a more targeted way.

**Grey** indicates outcomes, by feature, that do not impact the description of the jurisdictional approach.

Dashed lines and lighter shades indicate that there is more than one outcome for a feature that may, in combination with other outcomes, result in the same description of the jurisdictional approach.

Unshaded outcomes are those that are not relevant to the jurisdictional approach that is being described.

### Regulatory Process

<b>Regulatory or legal standing</b>	No regulatory or legal action taken	Permitted	Required
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### Reporting entities

<b>Targeted publicly accountable entities</b>	None	Some	All or most
<b>Publicly accountable entities – market segments</b>	No requirements for listed entities	Some, but not all or most listed entities in the first and second tiers	All or most listed entities
<b>Reporting entity</b>	Not the same reporting entity as for the financial statements	Not specified	Same reporting entity as for the financial statements

### Requirements

<b>Degree of alignment</b>	Not aligned to ISSB Standards and requirements not designed to deliver functionally aligned outcomes	Climate-related reporting requirements in ISSB Standards or climate-related reporting requirements designed to deliver functionally aligned outcomes	Full alignment with ISSB Standards or requirements are designed to deliver functionally aligned outcomes
<b>Placement</b>	Outside general purpose financial reports	Not specified	In general purpose financial reports; and disclosed at the same time as the related financial statements
<b>Dual reporting</b>	Required	Permitted	Not required
<b>Jurisdictional modifications</b>	Extensive modifications	Limited modifications	No or not significant modifications
<b>Additional requirements</b>	Volume and presentation of additional disclosures could potentially obscure information required by ISSB Standards	Presentation of additional disclosures does not obscure information required by ISSB Standards	No additional information

### Readiness

<b>Effective date</b>	Requirements become effective far into the future	Limited delays	Already effective or effective within a year
<b>Transition reliefs</b>	Additional reliefs and extensions**	Limited extensions*	Transition standard reliefs only
		Long extensions*	

\*of transition standard reliefs \*\* beyond transition standard reliefs