

Meeting summary

ISSB Investor Advisory Group Q424 meeting

Date **4 December 2024**

This document summarises the Q424 meeting of the ISSB Investor Advisory Group (IIAG).

The ISSB Investor Advisory Group (IIAG) is a group of leading asset owners and asset managers in various markets who are committed to improving the quality and comparability of sustainability-related financial disclosures. The IIAG serves as an advisory body to the ISSB:

- providing strategic guidance on developing IFRS Sustainability Disclosure Standards; and
- helping to ensure that the investor perspective is articulated clearly and is considered in the ISSB's standard-setting process.

Members of the IIAG also help achieve more efficient and effective capital markets by supporting disclosure of material information about sustainability-related risks and opportunities that may affect a companies' prospects. IIAG members recognize that the use of the IFRS Sustainability Disclosure Standards help achieve these goals.

The IIAG has a policy of strict compliance with federal and state antitrust laws and adhere strictly to the guidelines in this [antitrust disclaimer](#).

The IIAG meeting was convened in person at Capital Group in London on 4 December 2024, with some members joining online. Discussion followed the [posted meeting agenda](#)

Summary

- Capital Group welcomed IIAG members.
- IFRS Foundation Legal Counsel Natasha Flint, provided the Group with an overview of the IIAG's antitrust disclaimer and manual.
- IIAG Chair Carine Smith Ihenacho opened the meeting.
- IFRS Foundation staff welcomed the following new IIAG member firms to the Group: Mubadala; Ninety One; National Pension Service of South Korea. Self-introductions of meeting participants followed.
- ISSB Vice Chair Sue Lloyd provided an overview of regulatory adoption and updates on technical projects, followed by Q&A
- Walter Mertl, Chief Financial Officer of BMW Group was featured as a guest speaker, providing an overview of the disclosure landscape from the perspective of a preparer operating in multiple jurisdictions.
- ISSB Chair Emmanuel Faber provided a year-end review.
- IFRS Foundation staff facilitated breakout discussions among IIAG members on communicating the value proposition of the application of the ISSB Standards to the market.
- IIAG Vice Chair Jonathan Bailey provided closing remarks after which the meeting was adjourned.

The IIAG will next meet online on 13 February 2025.