Title, Full name of the addressee

Organisation

xx Month 2025

Dear xxx,

I am writing on behalf of (organisation) to request that (company) implement the standards of the IFRS Foundation’s International Sustainability Standards Board (“ISSB standards”), to disclose material sustainability-related financial information as part of its annual reporting.

Investors need comparable, high-quality disclosures on matters that could reasonably be expected to affect investees’ cash flows, access to finance or cost of capital over the short, medium or long term – including sustainability-related risks and opportunities. However, there remain significant gaps in even the most basic sustainability-related data among companies, and where this information is available it often lacks comparability or is of insufficient quality to inform decision-making. This compromises investors’ ability to allocate capital efficiently.

By implementing the ISSB standards – which consolidate existing sustainability disclosure initiatives and create a global baseline of sustainability disclosures[[1]](#footnote-2) – (company) can provide investors with the sustainability-related information they need and demonstrate performance in a clearer and more standardised way. It can also allow your board to better exercise its oversight responsibilities on how sustainability-related risks and opportunities are addressed in corporate strategy.

Finally, these disclosures can enable compliance with global ISSB-aligned disclosure requirements. Thirty-six jurisdictions have already adopted the ISSB standards into regulation or are taking steps to do so, largely driven by strong market support for the adoption and implementation of the standards.[[2]](#footnote-3)

We recognise that implementation may incur challenges, and that disclosure is subject to continuous improvement as companies build capacity. Resources to support implementation of the standards are available on the [IFRS Sustainability Knowledge Hub](https://www.ifrs.org/sustainability/knowledge-hub/). Should you wish to discuss this request with us further, please do not hesitate to contact (insert relevant individual) at (insert e-mail address).

Yours sincerely,

Name / signature

Title, organisation

1. The ISSB standards are underpinned by the structure and concepts of accounting standards from the International Accounting Standards Board (IASB) and build on the Financial Stability Board’s Task Force on Climate-related Financial Disclosures (TCFD) recommendations and the Sustainability Accounting Standards Board (SASB) Standards among other voluntary sustainability disclosure initiatives that are well-established in the US market. [↑](#footnote-ref-2)
2. Evidenced by the IFRS Foundation’s [COP28 Declaration of Support](https://www.ifrs.org/ifrs-sustainability-disclosure-standards-around-the-world/cop28-declaration-of-support/#:~:text=Therefore%E2%80%94in%20response%20to%20calls,as%20the%20climate%20global%20baseline.), and a 2024 [sign-on statement](https://www.unpri.org/driving-meaningful-data/joint-statement-from-lseg-pri-un-sse-and-wbcsd-on-issb-standards/12426.article) from the Principles for Responsible Investment, London Stock Exchange, United Nations Sustainable Stock Exchanges Initiative and World Business Council for Sustainable Development. [↑](#footnote-ref-3)