



Accounting for climate: Integrating climate-related matters into financial reporting

I

Description / Abstract

CDSB has identified a need to support preparers in integrating climate-related matters into the financial statements. This guidance does not seek to create new accounting standards in relation to climate-related matters, but builds on International Accounting Standards Board's (IASB) position on how climate-related matters should be integrated into financial reporting based on current International Financial Reporting Standards (IFRS) Standards.

This guidance will seek to address three main questions. Are climate-related matters relevant to financial reporting? How should climate-related matters be factored into a company's financial reporting and what this might look like? What steps can companies take to integrate material climate-related matters into financial reporting?

Publication year

2020

Publisher

Climate Disclosure Standards Board - CDSB

Thematic Tagging

Private Sector
Language English
View resource

Related IWRM Tools



Tool

Water-Related Financial Disclosures

D1.04