



RESOURCE

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

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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?

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