PwC Plus Article

By ISSB - International Sustainability Standards Board | 15.12.2022

ISSB announces guidance and reliefs to support Scope 3 GHG emission disclosures

The ISSB has set out a series of guidance and reliefs to support those applying the requirement within its Climate-related Disclosures Standard (S2) to disclose Scope 3 GHG emissions when material for a company.



Keywords

Sustainability Reporting

Topics

Capital Markets & Accounting Advisory - PRIME Sustainability

Issuing Body

ISSB - International Sustainability Standards Board