

A changing landscape

The future of financial and sustainability reporting

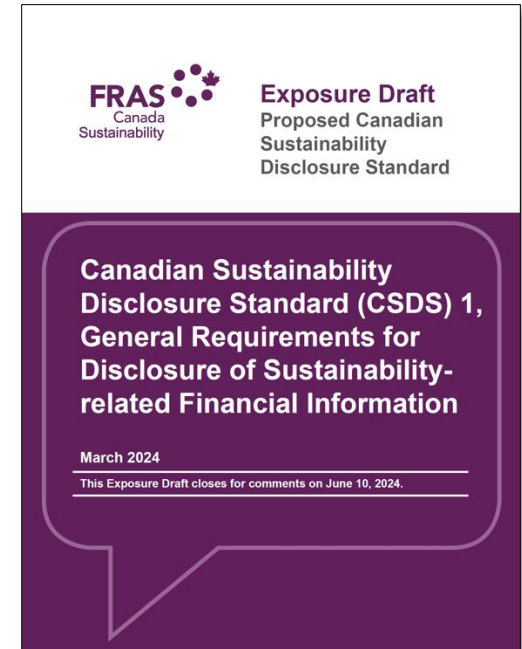
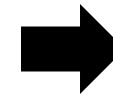
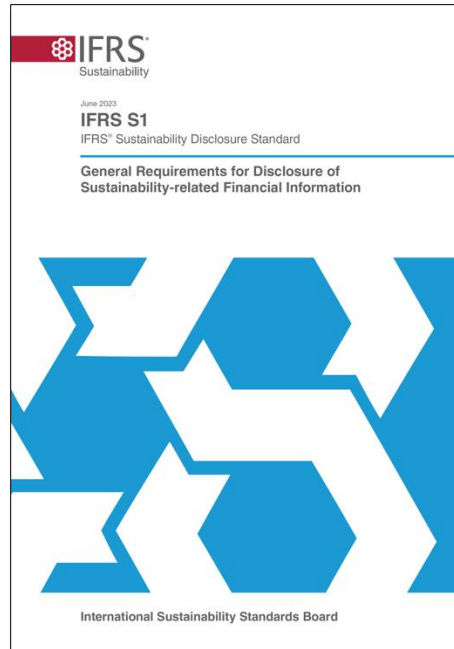
Path to Canadian Sustainability Disclosure Standards

INTERNATIONAL CONSOLIDATION



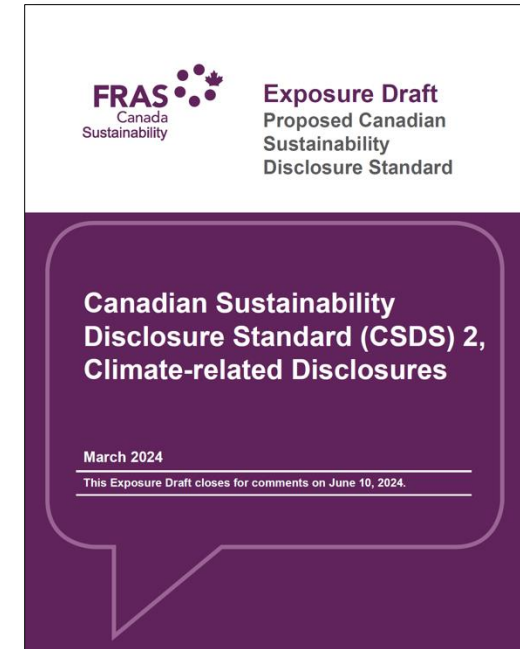
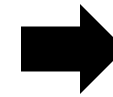
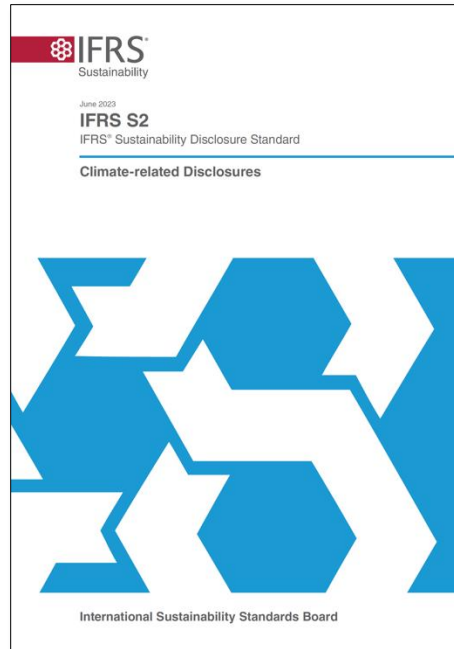
Path to Canadian Sustainability Disclosure Standards

Sustainability information



Path to Canadian Sustainability Disclosure Standards

Climate-related information

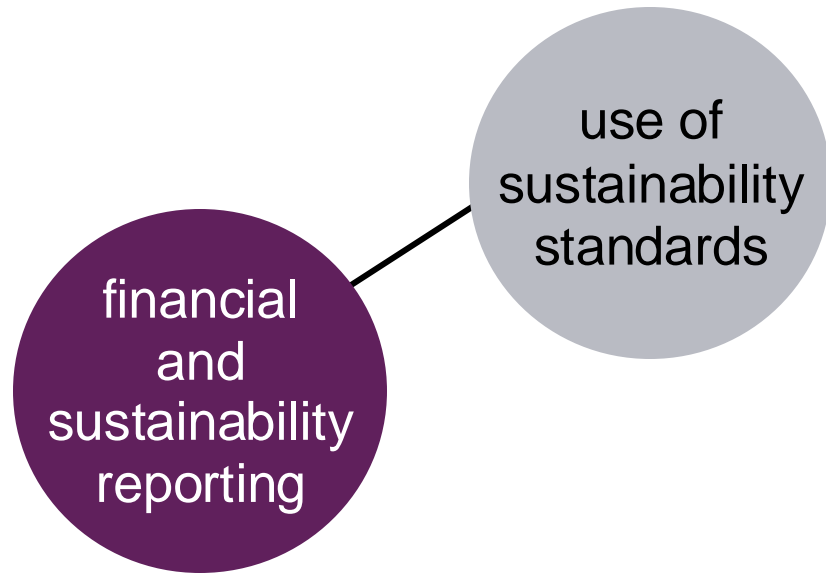


Path to Canadian Sustainability Disclosure Standards

2024



The road ahead for reporting



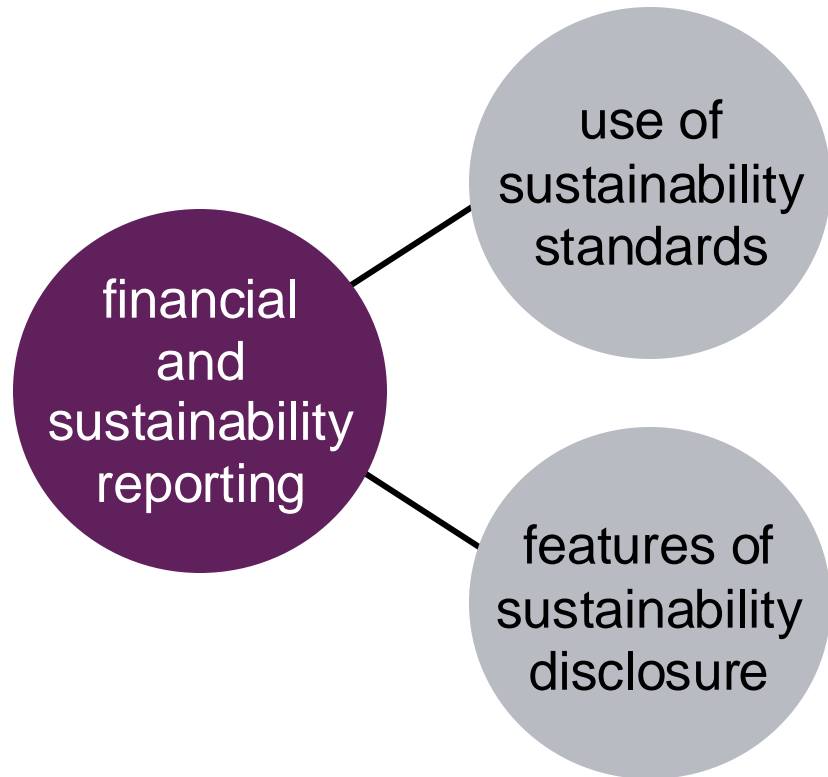
- Listed companies
- Private companies?
- SMEs?
- Public sector?

The road ahead for reporting



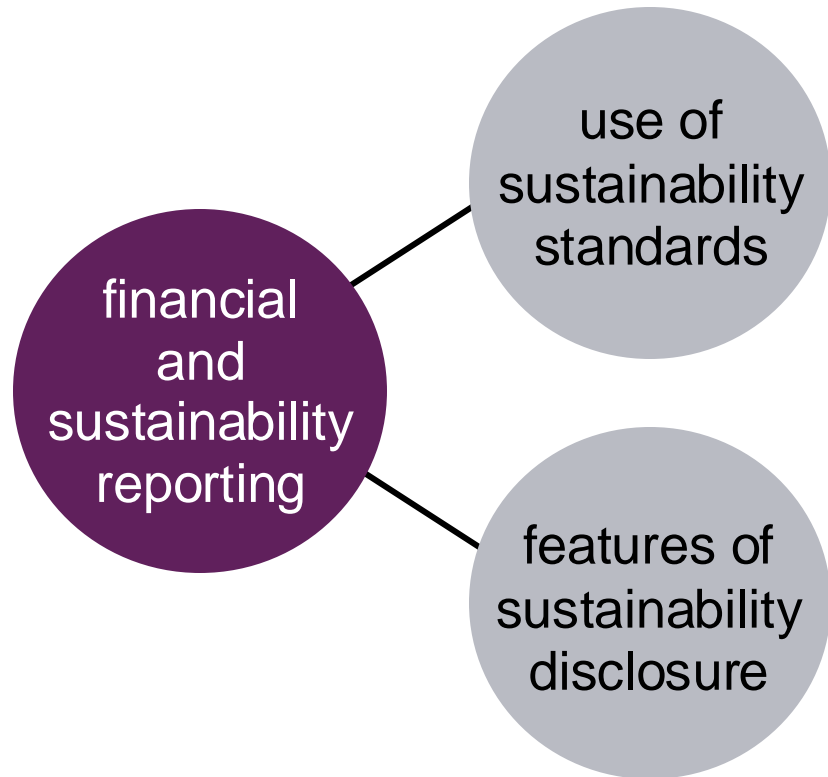
- Listed companies
 - Private companies?
 - SMEs?
 - Public sector?
-
- Baseline: Globally consistent core
 - Building blocks: Regional requirements for local priorities
 - Investor-grade information
 - Aligned timing of reporting

The road ahead for regulators



- Listed companies
 - Private companies?
 - SMEs?
 - Public sector?
-
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The road ahead for companies



- Listed companies
 - Private companies?
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-
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The road ahead for business professionals

- Systems thinking
- Factors affecting value creation
- Navigating uncertainty



QUESTIONS & DISCUSSION