WBCSD “ISSB in Practice” explained: 22 example disclosures against IFRS S1 and S2

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Short answer: “ISSB in Practice: Reporting Examples & Insights” is a collection from the World Business Council for Sustainable Development (WBCSD) of 22 real-world example disclosures against the ISSB’s IFRS S1 and IFRS S2 standards, with technical commentary and an investor’s view. XBRL International reported it on 16 November 2026. The message for preparers is that investors do not expect perfect data at this stage and prefer a clear explanation of methods and gaps to a speculative estimate.

TL;DR The short version

- WBCSD's 'ISSB in Practice' collects 22 real example disclosures against IFRS S1 and S2, with commentary and an investor's view.
- Investors say they do not expect perfect data yet and prefer a clear explanation of methods and gaps to a speculative estimate.
- Write a short basis of preparation for each metric and keep sustainability information consistent with the financial statements.

Read online, listen to it, or change the text size: https://blogs.iictp.org/wbcsd-issb-in-practice-ifrs-s1-s2-examples-explained

What is “ISSB in Practice”?

WBCSD published the collection as a learning resource. The examples span eight topics, including physical climate risks, transition plans, financial effects, scenario analysis, Scope 3 emissions and connectivity with financial statements. Each comes with technical commentary and the investor’s view, according to XBRL International’s summary.

How the examples were chosen

- WBCSD used two rounds of AI-assisted screening to reduce 400 published reports to a shortlist of 40 companies.
- Expert practitioners reviewed the shortlist over a four-week period.
- A panel of investors then considered the selected excerpts.
- XBRL International adds that when sustainability reports are widely tagged with the ISSB’s digital taxonomy, a similar search for diverse ISSB-aligned disclosures could be done much faster with a targeted query.

What investors said, as reported

- At this stage investors do not expect perfect data.
- Where numbers are not yet reliable, they would rather read a clear explanation of calculation methods, data gaps and planned improvements than a speculative estimate.
- They want to understand how climate risk feeds into capital allocation, future costs, accounting estimates and management judgement.

Limitations and open questions

- We read XBRL International's summary, not the WBCSD collection, so the individual examples are not described here.
- It is a learning resource, not an assurance standard or a ruling on what the standards require.
- Examples are drawn from companies that publish ISSB-aligned reports, which may not match your sector or jurisdiction.

How preparers and accountants can use it

1. Read the examples for your highest-risk topic first, such as Scope 3 or scenario analysis, and note how each explains its method.
2. Write a short "basis of preparation" for each metric: how it is calculated, what data is missing and what will improve.
3. Link climate disclosures to the financial statements: which estimates and judgements they affect.
4. Keep the data tag-ready, so a future digital taxonomy filing does not need re-keying.

What it means for finance teams

For accountants, the point is connectivity: sustainability information has to be consistent with the financial statements and its uncertainty has to be explained. An updated edition of WBCSD's guidance on managing uncertainty in sustainability disclosure is due on 3 December, according to the report. For related reporting-technology topics see FASB taxonomy changes.

Frequently asked questions

- **What is ISSB in Practice?** A WBCSD collection of 22 example disclosures against IFRS S1 and S2 with commentary and investor views.
- **Do investors expect perfect data?** According to the report, no; they prefer clear explanations of methods, gaps and planned improvements.
- **How many topics do the examples cover?** Eight, including transition plans, scenario analysis and Scope 3 emissions.
- **What comes next?** An updated WBCSD guide on managing uncertainty in disclosure is due on 3 December.

Related reading

- FASB taxonomy changes for equity-linked contracts

- Companies House mandatory iXBRL
- SEC Chief Economist on AI and disclosure

Sources and currency

Sources were read on 24 November 2026. Products, rules and standards change, so check the linked originals before you rely on any detail. This post relies on XBRL International's summary of the WBCSD collection.

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Sources and further reading

1. XBRL International. Investors ask ISSB preparers to show their workings. 16 November 2026. xbrl.org/news/investors-ask-issb-preparers-to-show-their-workings.

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