

The International Financial Reporting Standards Foundat...

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The International Financial Reporting Standards Foundation [is consulting on the first two sustainability standards](#) issued by the new International Sustainability Standards Board. The deadline is Friday this week.

I made this submission yesterday:



International Financial Reporting Standards Foundation
Columbus Building,
7 Westferry Circus,
Canary Wharf,
London, E14 4HD

Submitted via email to: commentletters@ifrs.org

25 July 2022

Dear Sir or Madam

**IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information
and IFRS S2 Climate-related Disclosures – Comment letter**

We have noted your consultation on the first two International Sustainability Disclosure Standards.

We note that you have sought opinion on a range of issues, but to provide comment on your proposals requires us to agree that the suggestions that you have made are broadly appropriate, and we cannot do that.

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As we have suggested in our responses to previous consultations, in our view the creation of the International Sustainability Standards Board by the International Financial Reporting Standards Foundation was inappropriate. There are not, as a matter of fact, separate issues called accounting and sustainability that the separate existence of the International Accounting Standards Board and International Sustainability Standards Boards (ISSB) implies. There are instead only businesses that must exist within a sustainable economy if human life on earth is to continue. To pretend that sustainability is, as the existence of the

The [full version is here](#), from their website.