

# Sustainability DIY

## IFRS Sustainability Disclosure Standards

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### Journey 4





# DIY your report in accordance to the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards

## Journey 4 Communication and reporting



*Disclaimer: This resource has been developed by Sustain Labs Paris & Microsoft to support using IFRS Sustainability Disclosure Standards for sustainability reporting. It is not an initiative of ISSB or IFRS Foundation, or endorsed by these parties.*



***Note: IFRS Sustainability Disclosure Standards do not prescribe the structure of how your organization needs to make the disclosures.***



## Reference appropriately the disclosures in your report

The disclosures in your report will need to be presented in reference to the implementation and the relevant sections of the general-purpose financial report. This provides an assessment of the level of your organization's alignment with the IFRS Standards.

Information required by an IFRS Sustainability Disclosure Standard could be included in any other report published by the organization provided that the cross-referenced information is available on the same terms and at the same time as the sustainability-related financial disclosures.<sup>1</sup>

<sup>1</sup> - IFRS. (2023, June 26). *IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information*. (pg. 18)

# Write a clear and concise narrative

Effective communication in sustainability reporting relies on clear and concise narratives:<sup>2</sup>



## Plain language

Avoid jargons and technical terms. Use plain language to make the report accessible to a broader audience.



## Data interpretation

Explain the significance of data and trends. Provide context to help readers understand the numbers.



## Visual aids

Utilize visuals such as charts, infographics, and images to support the narrative. Visuals simplify complex information.



## Storytelling

Craft compelling stories around your sustainability journey. Stories engage readers emotionally and help them connect with your mission.

## Transparency

Address challenges and setbacks alongside successes. Transparency builds trust with stakeholders.