

# RENEWABLE ENERGY MARKETS 2024 PANEL DISCUSSION

## INTERNATIONAL STANDARDS & CLIMATE DISCLOSURES: A GLOBAL PERSPECTIVE



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# Key Climate Disclosure Standards:



Standard	CSRD's ESRS	IFRS	SEC Climate Disclosure Rule	CCDAA
<b>Developer</b>	European Financial Reporting Advisory Group (EFRAG)	The International Sustainability Standards Board (ISSB)	U.S. Securities and Exchange Commission	California State Legislature
<b>Status</b>	Reporting starts FY 2024	Voluntary effective FY 2024. Mandated reporting will vary	Voluntarily stayed	Reporting starts January 2026
<b>Jurisdiction</b>	Large and/or Listed companies registered in EU or with significant EU operations	Voluntary any company. Mandatory determined by Regulator	Public companies with business in the U.S.	Large companies doing business in CA.
<b>Scope 2 Accounting</b>	Market-based and Location-based required	Location-based required. Disclose any contractual instruments if they inform S2 understanding	If material, can be market-based, location-based, or both	Required in accordance with GHG Protocol