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January 2023 ISSB Update and podcast now available

As the ISSB prepares to issue their first two standards towards the end of Q2 2023, the Board continues to finalise decisions on S1 and S2. A full summary of the January 2023 ISSB meeting is [available in the ISSB Update](#), or you can listen to Vice-Chair Sue Lloyd and Chair Emmanuel Faber in the [latest episode of the ISSB podcast](#).

Topics covered at the meeting include:

- 2023 priorities and milestones;
- clarity on metrics in S1 and S2;
- judgements, assumptions and estimates;
- repurposing the IASB's concept of 'reasonable and supportable information';
- commercially sensitive information about opportunities;
- current and anticipated financial effects and connected information; and
- the rollout and adoption of S1 and S2.

You can find all our podcasts on [our podcast page](#). They are also available on Spotify, iTunes and on [our YouTube channel](#).

For a further discussion about the ISSB's progress to date and future priorities, [read an interview with Emmanuel Faber in Economist Impact](#).

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