

**MSCI Response Exposure Draft Proposed Amendments to the Industry-based
Guidance on Implementing IFRS S2 - Survey**

Each text box has a character limit of 20,000 (between 2860 and 5000 words with spaces included).

About you *

Please provide your full name and email address:

• Name: Radhika Biwalkar

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Are you responding as an individual, or on behalf of an organisation?

- Individual
- Organisation

Please provide the name of the organisation you are responding on behalf of:

MSCI Solutions LLC

Are you responding on behalf of a global/international organisation?

- Yes
- No

Which jurisdiction are you (if responding as an individual) or your organisation (if responding on behalf of an organisation) based in?

United States

Which of the following stakeholder groups best describes you or your organisation?

- Academia
- Accounting profession and auditors

- Commercial partners
- **Companies**
- Investors
- Media
- Policy makers
- Public interest
- Regulators
- Standard-setters
- Student

Entity type?

- **Apply IFRS Standards**
- Apply IFRS for SME Standards
- Consultant or Advisor
- Trade, industry, or representative body

Which of the following industries best describes you or your organisation?

Accountancy	Agriculture	Apparel	Banking	Biotechnology
Chemicals	Circular Economy	Climate change or Carbon reduction	Communications	Consulting
Consumer goods and services	Education	Electronics	Energy	Engineering
Entertainment	Environmental	Finance	Food & Beverage	Government
Healthcare	Hospitality	Industrial	Insurance	Machinery
Manufacturing	Media	Not-for-profit	Other - ESG Research, ESG Ratings and Data Product Provider	Pension
Real Estate	Recreation	Retail	Shipping	Sustainability

Technology	Telecommunications	Transportation	Utilities	
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Would you like to include any additional introductory information?

- Yes
- **No**

Question 1—Consequential amendments to the IFRS S2 industry-based guidance

The ISSB proposes to make consequential amendments to the IFRS S2 industry-based guidance when it makes amendments to the SASB Standards in order to maintain alignment between the IFRS S2 industry-based guidance and the climate-related content in the SASB Standards. Paragraphs BC11–BC14 of the Basis for Conclusions describe the reasons for this proposal.

Do you agree that the ISSB should make consequential amendments to the IFRS S2 industry based guidance when it makes amendments to the SASB Standards as set out in the SASB exposure draft? Why or why not?

- o **Agree**
- o Disagree

Optional: please explain

MSCI: It is required for supporting consistent application of IFRS S1 and IFRS S2.

Question 2—Effective date

The ISSB proposes to set an effective date for the consequential amendments that is the same as the effective date of the corresponding amendments to the SASB Standards. The ISSB proposes that the effective date be 12–18 months after the amendments are issued and to permit early application. Paragraph BC15 of the Basis for Conclusions describes the reasons

for this proposal.

Do you agree with the proposed approach for setting the effective date of the amendments and permitting early application? Why or why not?

Agree

Disagree

Optional: please explain

MSCI: No comments