News Release

SSBJ
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**Tokyo, March 31, 2026**

# SSBJ and ISSB Confirm the Maintained Alignment between SSBJ Standards and ISSB Standards

The Sustainability Standards Board of Japan (SSBJ) is pleased to announce the publication of the latest version of "Comparison between SSBJ Standards and ISSB Standards".
The objective of this document is to explain the differences between the Sustainability Disclosure Standards (hereinafter referred to as "SSBJ Standards") issued by the SSBJ and the IFRS Sustainability Disclosure Standards (hereinafter referred to as "ISSB Standards") issued by the International Sustainability Standards Board (ISSB). Both the IFRS Foundation, the mother organization of the ISSB, and the Financial Accounting Standards Foundation (FASF), the mother organization of the SSBJ, have confirmed the contents of this document.

This latest version reflects the changes made in "Amendments to Greenhouse Gas Emissions Disclosures—Amendments IFRS S2" issued by the ISSB in December 11, 2025, as well as the corresponding changes made in "Amendments to Greenhouse Gas Emissions Disclosures" issued by the SSBJ on March 13, 2026, and confirms the maintained alignment between SSBJ Standards and ISSB Standards.

The SSBJ also published the latest version of "Table of Concordance between ISSB Standards and SSBJ Standards." This document is published solely by the SSBJ to illustrate whether and if so where each paragraph in ISSB Standards is incorporated in SSBJ Standards.

SSBJ Standards are only available in the Japanese language. Nevertheless, for the convenience of English speakers, the "Comparison between SSBJ Standards and ISSB Standards" and "Table of Concordance between ISSB Standards and SSBJ Standards" are also published in the English language.

- Comparison of ISSB Standards and SSBJ Standards (as of March 31, 2026)
- Table of Concordance between the ISSB Standards and SSBJ Standards (as of March 31, 2026)

**About the Sustainability Standards Board of Japan**

The Sustainability Standards Board of Japan (SSBJ) was established in July 2022 under the Financial Accounting Standards Foundation (FASF) and is a private-sector organisation. The SSBJ issued inaugural sustainability disclosure standards in March 2025. Under the Japanese securities laws and regulations, the Commissioner of the Financial Services Agency (FSA) designates sustainability disclosure standards developed by the SSBJ as part of generally accepted sustainability disclosure standards in Japan. The SSBJ communicates with corresponding organisations abroad and contributes to the development of global sustainability disclosure standards. For more information about the SSBJ, visit its website at https://www.ssb-j.jp/en/