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Comparison of ISSB Standards and SSBJ Standards

IFRS® Foundation
Financial Accounting Standards Foundation (FASF)

Introduction

The Sustainability Standards Board of Japan (SSBJ) has issued the following Sustainability Disclosure Standards (hereinafter collectively referred to as "SSBJ Standards"), which together correspond to the International Sustainability Standards Board's (ISSB) IFRS Sustainability Disclosure Standards (hereinafter referred to as "ISSB Standards"). The SSBJ and the ISSB have confirmed that SSBJ Standards are designed to provide outcomes functionally aligned with ISSB Standards[1].

1 **Universal Sustainability Disclosure Standard "Application of the Sustainability Disclosure Standards"**
(hereinafter referred to as "**the Application Standard**")

2 **Theme-based Sustainability Disclosure Standard No. 1 "General Disclosures"**
(hereinafter referred to as "**the General Standard**")

3 **Theme-based Sustainability Disclosure Standard No. 2 "Climate-related Disclosures"**
(hereinafter referred to as "**the Climate Standard**")

In developing high-quality and internationally consistent sustainability disclosure standards, the SSBJ decided, as its basic policy, to align SSBJ Standards with the ISSB Standards. Accordingly, the SSBJ has decided to incorporate all the requirements of ISSB Standards (namely, IFRS S1 "General Requirements for Disclosure of Sustainability-related Financial Information" and IFRS S2 "Climate-related Disclosures") into SSBJ Standards and to add, when considered necessary, any jurisdiction-specific alternatives entities can choose to apply[2].

[1] https://www.ifrs.org/content/dam/ifrs/publications/sustainability-jurisdictions/pdf-snapshots/japan-ifrs-snapshot.pdf
[2] See "I. Alternatives added in SSBJ Standards that entities may choose to apply in lieu of the requirements in ISSB Standards."

The SSBJ added some jurisdiction-specific alternatives under the following assumptions:

- If an entity chooses not to apply any of the jurisdiction-specific alternatives, disclosures prepared in accordance with SSBJ Standards will also result in being prepared in accordance with ISSB Standards.
- If an entity chooses to apply the jurisdiction-specific alternatives, disclosures prepared in accordance with SSBJ Standards would not always result in non-compliance with ISSB Standards; the disclosures prepared in accordance with SSBJ Standards may or may not result in compliance with ISSB Standards.

The SSBJ also added some requirements that are not included in ISSB Standards[3].

SSBJ is committed to maintaining the functional alignment between SSBJ Standards and ISSB Standards. Accordingly, whenever the ISSB publishes new or revised ISSB Standards, the SSBJ will consider whether corresponding changes should be made to SSBJ Standards. In addition, the SSBJ will monitor the disclosures made under both SSBJ Standards and ISSB Standards and, when determined necessary, consider whether SSBJ Standards need to be changed.

The objective of this document is to explain the differences between ISSB Standards and SSBJ Standards. Both the IFRS Foundation, the mother organization of the ISSB, and the FASF, the mother organization of the SSBJ, have confirmed the contents of this document.

Classification of differences

This document classifies the differences between ISSB Standards and SSBJ Standards:

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[3] See “II. Requirements that are not included in ISSB Standards.”

Ⅰ. Alternatives Added in SSBJ Standards that Entities May Choose to Apply in lieu of the Requirements in ISSB Standards

(1) Alternatives that are not Classified in (2) or (3)

Requirements in ISSB Standards[4]	Requirements in SSBJ Standards[5]	Descriptions
1. Scope 2 Greenhouse Gas Emissions		
For Scope 2 greenhouse gas emissions, an entity shall disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions. (S2.29(a)(v))	For Scope 2 greenhouse gas emissions, an entity shall disclose its location-based Scope 2 greenhouse gas emissions. In addition, the entity shall provide either: (1) information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions; or (2) its market-based Scope 2 greenhouse gas emissions. (paragraphs 53 to 54 of the Climate Standard)	Regarding (1), the requirement is the same as that in ISSB Standards. Regarding (2), the alternative was added because, among other reasons, it was considered that the market-based Scope 2 greenhouse gas emissions reflect the entity's efforts to reduce greenhouse gas emissions, and that it would be useful for primary users to disclose this information together with the location-based Scope 2 greenhouse gas emissions. (paragraphs BC138 to BC144 of the Climate Standard)
2. Financed Emissions – Definition of Activities		
For Scope 3 greenhouse gas emissions, an entity shall disclose additional information about the entity's *financed emissions* (which are part of Category 15 greenhouse gas emissions), if its activities include asset management, commercial banking or insurance. (S2.29(a)(vi)(2))	A reporting entity that participates in one or more of the following activities shall disclose additional information about financed emissions (which account for all or a part of Scope 3 Category 15 (Investments) greenhouse gas emissions): (1) asset management activities; (2) commercial banking activities; and (3) insurance activities (paragraphs 57 and C3 of the Climate Standard)	In principle, the requirements of the Climate Standard are the same as those of IFRS S2; however, the Climate Standard provides additional requirements described below.
	In determining whether a reporting entity is engaged in the activities described in paragraph 57(1) to (3) of the Climate Standard, the following definitions may be used:	The Climate Standard defines the three activities, which an entity may use to determine whether it is engaged in these activities. The definitions were derived from the "Industry

[4] The full text of ISSB Standards is available on the website of the IFRS Foundation.
[5] The English translation of specific paragraphs in SSBJ Standards in this document are provided for information purposes only.

Requirements in ISSB Standards[4]	Requirements in SSBJ Standards[5]	Descriptions
	(1) "Asset management activities" are activities to manage investment portfolios on a commission or fee basis for institutional, retail and high net-worth investors. (2) "Commercial banking activities" are activities to accept deposits and make loans to individuals and corporations, and engage in lending to infrastructure, real estate and other projects. (3) "Insurance activities" are activities to provide both traditional and non-traditional insurance-related products. (paragraph 59 of the Climate Standard)	Description" of these activities in the "Industry-based Guidance on Implementing IFRS S2". (paragraph BC152 of the Climate Standard)
	A reporting entity may choose not to disclose additional information about financed emissions if the entity engages in these activities and is not regulated by the laws and regulations of the jurisdiction in which it operates to engage in such activities. (paragraph 58 of the Climate Standard) The Application Standard prescribes the circumstances in which additional information is required to be disclosed for a fair presentation (paragraph 21 of the Application Standard). It should be noted that even if a reporting entity is engaged in asset management, commercial banking or insurance activities but is not regulated by laws and regulations of the jurisdiction in which it engages in such activities, it may be required to disclose additional information about financed emissions under paragraph 21 of the Application Standard. (paragraph BC160 of the Climate Standard)	Entities engaging in these defined activities usually would be regulated by laws and regulations in many jurisdictions where such activities are conducted. (paragraphs BC157 to BC159 of the Climate Standard)

3. Climate-related Risks and Opportunities		
An entity shall disclose information relevant to the cross-industry metric categories of: (b) climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks (S2.29(b))	An entity shall disclose either information relevant to the cross-industry metric categories of climate-related transition risks: (1) the amount and percentage of assets or business activities vulnerable to climate-related transition risks; or (2) information about the magnitude of the assets or business activities vulnerable to climate-related transition risks. (paragraph 79 of the Climate Standard)	In all of these cases, requirement (1) is the same as that of ISSB Standards. Requirement (2) is not exactly the same as that of IFRS S2, but requires the disclosure of information that meets the same disclosure objective as in IFRS S2. The requirement refers to "information about the magnitude" because, while it is desirable to disclose quantitative information, it would be appropriate to permit methods that more faithfully represent what the entity purports to represent. (paragraphs BC185 and BC186 of the Climate Standard)
(c) climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks (S2.29(c))	An entity shall disclose either information relevant to the cross-industry metric categories of climate-related physical risks: (1) the amount and percentage of assets or business activities vulnerable to climate-related physical risks; or (2) information about the magnitude of the assets or business activities vulnerable to climate-related physical risks. (paragraph 80 of the Climate Standard)	
(d) climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities (S2.29(d))	An entity shall disclose either information relevant to the cross-industry metric categories of climate-related opportunities: (1) the amount and percentage of assets or business activities aligned with climate-related opportunities; or (2) information about the magnitude of the assets or business activities aligned with climate-related opportunities. (paragraph 81 of the Climate Standard)	
4. Remuneration		
An entity shall disclose information relevant to the cross-industry metric categories of: (g) remuneration—the entity shall disclose:	An entity shall disclose the following information relevant to remuneration: (1) if climate-related considerations are	Paragraph 84 of the Climate Standard is the same as the requirement in IFRS S2. Because there may be cases where climate-

(i) a description of whether and how climate-related considerations are factored into executive remuneration (see also paragraph 6(a)(v)); and (ii) the percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations. (S2.29(g))	factored into executive remuneration, information about: (i) how climate-related considerations are factored into executive remuneration; (ii) the percentage of executive remuneration recognized in the current period that is linked to climate-related considerations; and (2) if climate-related considerations are not factored into executive remuneration, information about that fact. (paragraph 84 of the Climate Standard) If climate-related considerations factored into executive remuneration but are combined with other considerations and cannot be separately identified, the entity may choose to disclose that fact and the information required under paragraph 84(1)(i) and (ii) of the Climate Standard for the combined considerations that include climate-related considerations. (paragraph 85 of the Climate Standard)	related considerations are factored into executive remuneration but combined with other considerations, and climate-related considerations cannot always be separately identified, paragraph 85 of the Climate Standard permits this alternative. (paragraph BC199 of the Climate Standard)

(2) Alternatives Provided to Achieve Consistency with Laws and Regulations

Requirements in ISSB Standards[6]	Requirements in SSBJ Standards[7]	Descriptions
1. Location of Disclosures		
An entity is required to provide disclosures required by IFRS Sustainability Disclosure Standards as part of its general purpose financial reports. (S1.60)	An entity shall disclose sustainability-related financial disclosures together with its related financial statements. However, when disclosing in accordance with SSBJ Standards subject to the requirements of laws and regulations, an entity may choose not to disclose sustainability-related financial disclosures together with its related financial statements if the law or regulation prohibits disclosures together or permits separate disclosures. (paragraph 62(1) of the Application Standard)	The SSBJ decided to explicitly relieve an entity from the requirement to provide information together with its related financial statements if law or regulation prohibits disclosing sustainability-related financial disclosures together with its related financial statements or permits separate disclosures. In the absence of such law or regulation, there is no difference from the requirements in ISSB Standards in respect of this matter.
2. Reporting at the Same Time		
An entity shall report its sustainability-related financial disclosures at the same time as its related financial statements. (S1.64)	An entity shall report sustainability-related financial disclosures at the same time as its related financial statements. However, when disclosing in accordance with SSBJ Standards subject to the requirements of laws and regulations, an entity may choose not to report sustainability-related financial disclosures at the same time as its related financial statements if the law or regulation prohibits reporting at the same time or permits reporting at different times. (paragraph 67(1) of the Application Standard)	The SSBJ decided to explicitly relieve an entity from the requirement to report sustainability-related financial disclosures at the same time if law or regulation prohibits reporting at the same time or permits reporting at different times. In the absence of such law or regulation, there is no difference from the requirements in ISSB Standards in respect of this matter.
3. Comparative Information		
Unless another IFRS Sustainability Disclosure Standard permits or requires otherwise, an entity shall disclose comparative information in respect	An entity shall disclose comparative information in respect of the preceding period for all amounts disclosed in the reporting period.	The SSBJ decided to explicitly relieve an entity from the requirement to disclose comparative information if law or regulation

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Requirements in ISSB Standards[6]	Requirements in SSBJ Standards[7]	Descriptions
of the preceding period for all amounts disclosed in the reporting period. If such information would be useful for an understanding of the sustainability-related financial disclosures for the reporting period, the entity shall also disclose comparative information for narrative and descriptive sustainability-related financial information. (S1.70)	If such information would be useful for an understanding of the sustainability-related financial disclosures for the reporting period, the entity shall disclose comparative information for narrative and descriptive sustainability-related financial information. However, in any case, when disclosing in accordance with SSBJ Standards subject to the requirements of laws and regulations, an entity may choose not to disclose comparative information for the preceding reporting period if the law or regulation, or a specific SSBJ Standard, prohibits such disclosure or permits non-disclosure. (paragraph 73(1) of the Application Standard)	prohibits the entity from disclosing comparative information or permits the entity not to disclose that information. In the absence of such law or regulation, there is no difference from the requirements in ISSB Standards in respect of this matter.
4. Errors		
An entity shall correct material prior period errors by restating the comparative amounts for the prior period(s) disclosed unless it is impracticable to do so. (S1.83)	An entity shall correct material prior period errors by restating the comparative amounts for the prior period(s) disclosed unless it is impracticable to do so. However, if the law or regulation does not permit the entity to correct material prior period errors by restating the comparative amounts for the prior period(s), the entity shall apply the requirements of the laws and regulations without restating the comparative amounts. (paragraph 86 of the Application Standard)	In Japan, laws and regulations may require the resubmission of financial reports for the prior period(s) to correct prior period errors.
5. Sources of Guidance		
An entity shall refer to and consider the applicability of the disclosure topics in the SASB Standards. (S1.55(a))	An entity shall refer to and consider the applicability of the disclosure topics in the SASB Standards (last revised in December 2025). (paragraph 41 of the Application Standard) When SASB Standards are revised, an entity may refer to and consider the applicability of the	SSBJ Standards clarify that “the SASB Standards” refer to the SASB Standards last revised in December 2025. Whenever the SASB Standards are revised, it would be necessary for the SSBJ to both discuss the contents of the revisions and make available

Requirements in ISSB Standards[6]	Requirements in SSBJ Standards[7]	Descriptions
	revised SASB Standards in lieu of the SASB Standards (last revised in December 2025). (paragraph 42 of the Application Standard)	the Japanese translation of those revised SASB Standards (In Japan, laws and regulations generally need to be prescribed in the Japanese language to make them enforceable). It is assumed that, if the SASB Standards are revised, the SSBJ will discuss the contents of the revisions and, following its due process, amend SSBJ Standards to update the reference to the SASB Standards to the latest version. At the same time, based on the needs heard from constituents, the Application Standard permits an entity to refer to and consider the applicability based on the revised SASB Standards (using the original English text). (paragraphs BC83 to BC85 of the Application Standard) The SSBJ thinks the effect of this alternative will depend on the effective date of the revised SASB Standards. If sufficient time is provided before the effective date, it is likely that there will be no difference.
In the absence of an IFRS Sustainability Disclosure Standard that specifically applies to a sustainability-related risk or opportunity, an entity shall apply judgement to identify information. (S1.57) In making the judgement described in paragraph 57, an entity shall refer to and consider the applicability of the metrics associated with the disclosure topics included in the SASB Standards. (S1.58(a))	In the absence of a sustainability disclosure standard issued by the SSBJ that specifically applies to a sustainability-related risk or opportunity, an entity shall apply judgement to identify information. (paragraph 51 of the Application Standard) In making the judgement described in paragraph 51 of the Application Standard, an entity shall refer to and consider the applicability of the metrics associated with the disclosure topics included in the SASB Standards (last revised in December 2025). (paragraph 52 of the Application Standard) When SASB Standards are revised, an entity may refer to and consider the applicability of the revised SASB Standards in lieu of the SASB Standards (last revised in December 2025). (paragraph 53 of the Application Standard)	
An entity shall identify: (a) the specific standards, pronouncements, industry practice and other sources of guidance that the entity has applied in preparing its sustainability-related financial disclosures, including, if applicable, identifying the disclosure topics in the SASB Standards; and (b) the industry(s) specified in the IFRS Sustainability Disclosure Standards, the SASB Standards or other sources of guidance relating to a particular industry(s) that the entity has applied in preparing its	An entity shall identify: (1) the specific standards, pronouncements, industry practice and other sources of guidance that the entity has applied in preparing its sustainability-related financial disclosures, including, if applicable, identifying the disclosure topics in the SASB Standards; and (2) the industry(s) specified in SSBJ Standards, the SASB Standards or other sources of guidance relating to a particular industry(s) that the entity has applied in preparing its sustainability-related financial disclosures,	

Requirements in ISSB Standards[6]	Requirements in SSBJ Standards[7]	Descriptions
sustainability-related financial disclosures, including in identifying applicable metrics. (S1.59)	including in identifying applicable metrics. (paragraph 60 of the Application Standard) The SASB Standards include the revised SASB Standards that an entity has chosen to refer to and consider the applicability. (paragraph 61 of the Application Standard)	

(3) Alternatives Provided for Entities that Apply SSBJ Standards Voluntarily

Requirements in ISSB Standards[8]	Requirements in SSBJ Standards[9]	Descriptions
1. Location of Disclosures		
An entity is required to provide disclosures required by IFRS Sustainability Disclosure Standards as part of its general purpose financial reports. (S1.60)	An entity shall disclose sustainability-related financial disclosures together with its related financial statements. However, an entity may choose not to disclose sustainability-related financial disclosures together with its related financial statements if it voluntarily discloses sustainability-related financial disclosures in accordance with SSBJ Standards. (paragraph 62(2) of the Application Standard)	-
2. Reporting at the Same Time		
An entity shall report its sustainability-related financial disclosures at the same time as its related financial statements. (S1.64)	An entity shall report sustainability-related financial disclosures at the same time as its related financial statements. However, an entity may choose not to report sustainability-related financial disclosures at the same time as its related financial statements if it voluntarily reports sustainability-related financial disclosures in accordance with SSBJ Standards. (paragraph 67(2) of the Application Standard)	-
3. Comparative Information		
Unless another IFRS Sustainability Disclosure Standard permits or requires otherwise, an entity shall disclose comparative information in respect of the preceding period for all amounts disclosed in the reporting period. If such information would be useful for an understanding of the sustainability-related financial disclosures for the	An entity shall disclose comparative information in respect of the preceding period for all amounts disclosed in the reporting period. If such information would be useful for an understanding of the sustainability-related financial disclosures for the reporting period, the entity shall disclose comparative information for	-

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[9] The English translation of specific paragraphs in SSBJ Standards in this document are provided for information purposes only.

Requirements in ISSB Standards[8]	Requirements in SSBJ Standards[9]	Descriptions
reporting period, the entity shall also disclose comparative information for narrative and descriptive sustainability-related financial information. (S1.70)	narrative and descriptive sustainability-related financial information. However, an entity may choose not to disclose comparative information for the preceding reporting period if it voluntarily reports sustainability-related financial disclosures in accordance with SSBJ Standards. (paragraph 73(2) of the Application Standard)	

Ⅱ. Requirements that are not Included in ISSB Standards

Requirements in ISSB Standards[10]	Requirements in SSBJ Standards[11]	Descriptions
1. Units of Presentation		
(No applicable requirements)	An entity shall disclose the unit of the presentation (for example, metric tonnes of CO_2 equivalent (mt(e)), grams (g), joules (J)) in relation to the amounts reported in sustainability-related financial disclosures. (paragraph 9 of the Application Standard)	Regarding reported amounts, the Application Standard prescribes an additional requirement to make information more understandable by requiring the disclosure of information related to units.
(No applicable requirements)	Unless otherwise specified, an entity may use units such as thousands, millions or billions to disclose reporting amounts if it is easier to understand the information and material information is not omitted or obscured. In this case, the entity shall clearly disclose which unit they used. (paragraph 10 of the Application Standard)	IFRS Accounting Standards prescribe similar requirements (paragraph B11 of IFRS 18 "Presentation and Disclosure in Financial Statements", formerly paragraph 53 of IAS 1 "Presentation of Financial Statements").
An entity shall disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO_2 equivalent. (S2.29(a)(i))	An entity shall present its greenhouse gas emissions expressed as metric tonnes of CO_2 equivalent (mt(e)). However, an entity may use units such as thousand metrics tonnes (kilo tonnes (kt(e)), million metrics tonnes (mega tonnes Mt(e)) or billion metrics tonnes (giga tonnes Gt(e)) for presentation if absolute gross greenhouse gas emissions for Scope 1, Scope 2 and Scope 3 disclosed in accordance with paragraph 47 of the Climate Standard are respectively large. If an entity chooses to apply this alternative, the entity shall use the same unit for presentation to disclose the greenhouse gas emissions for each Scope.	-

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[11] The English translation of specific paragraphs in SSBJ Standards are provided for information purposes only.

Requirements in ISSB Standards[10]	Requirements in SSBJ Standards[11]	Descriptions
	(paragraph 48 of the Climate Standard)	
2. Related Financial Statements		
An entity shall identify the financial statements to which the sustainability-related financial disclosures relate. (S1.22)	An entity shall identify the financial statements to which the sustainability-related financial disclosures relate. If the related financial statements are not reported in the same document as the sustainability-related financial disclosures, an entity shall disclose (1) how the related financial statements can be obtained and (2) the name of the accounting standards applied in preparation of the related financial statements. (paragraph 7 of the Application Standard)	-
3. Date of authorization for issue		
(No applicable requirements)	An entity shall disclose the date of authorization for issuing sustainability-related financial disclosures and the name of the authorizing body or individual. (paragraph 70 of the Application Standard)	Disclosure of the date of authorization for issue is required in IFRS Accounting Standards (paragraph 17 of IAS 10 “Events After the Reporting Period”). However, this disclosure is not required in Japanese accounting standards (Japanese GAAP).
4. Applicable Law or Regulation		
(No applicable requirements)	If an entity discloses in accordance with SSBJ Standards subject to the requirements of laws and regulations, the entity shall disclose the name of such laws and regulations. If an entity discloses voluntarily in accordance with SSBJ Standards without being required by laws and regulations, the entity shall disclose that fact. (paragraph 78 of the Application Standard)	-
5. Measuring Greenhouse Gas Emissions Using a Method other than the GHG Protocol (2004)		
(No applicable requirements)	If an entity chooses to measure using a method other than the GHG Protocol (2004), and the amount of greenhouse gas emissions measured using the method other than the GHG Protocol	

Requirements in ISSB Standards[10]	Requirements in SSBJ Standards[11]	Descriptions
	(2004) is material, the entity shall disclose, in addition to the total amount, the amount of its greenhouse gas emissions disclosed in accordance with paragraph 47 of the Climate Standard disaggregated in the following manner: (1) the amount of its greenhouse gas emissions measured in accordance with the GHG Protocol (2004); and (2) the amount of its greenhouse gas emissions measured in accordance with a method other than the GHG Protocol (2004). (paragraph 50 of the Climate Standard) When disaggregating and disclosing the amount of its greenhouse gas emissions in accordance with paragraph 50 of the Climate Standard, if one or more method(s) other than the GHG Protocol (2004) relate(s) to the laws and regulations in multiple jurisdictions or the rules of the exchanges on which the entity is listed, the amount of its greenhouse gas emissions disclosed in accordance with paragraph 50(2) of the Climate Standard shall be disclosed separately for each method, if the amount of the greenhouse gas emissions is individually material. (paragraph 51 of the Climate Standard)	Although there are no corresponding requirements in IFRS S2, paragraph BC97D of the Basis for Conclusions of IFRS S2 states that, when applying the relief of using a method other than the GHG Protocol (2004), the requirements related to aggregation and disaggregation of information (paragraphs B29 and B30 of IFRS S1) apply. Applying these requirements, an entity choosing to use the jurisdictional relief would disaggregate its greenhouse gas emissions information, for example, between the amount measured using the GHG Protocol (2004) and the amount measured using an alternative measurement method, or methods, if material.
6. Scope 3 Greenhouse Gas Emissions		
An entity shall disclose information relevant to the cross-industry metric categories of: (a) greenhouse gases—the entity shall: (vi) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(3), and with reference to paragraphs B32–B57, disclose:	An entity shall disclose the disaggregated Scope 3 greenhouse gas emissions by categories relevant to the activities of the reporting entity in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).	The disclosure of the Scope 3 greenhouse gas emissions is required to be disaggregated by categories because, among other reasons, it was considered that the disclosure would allow entities to provide information about greenhouse gas emissions related to various activities by emission sources, which vary in nature and time

Requirements in ISSB Standards[10]	Requirements in SSBJ Standards[11]	Descriptions
(1) the categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011) (S2.29(a)(vi)(1)) For the avoidance of doubt, regardless of the method an entity uses to measure its greenhouse gas emissions, the entity is required to disclose the categories included within its measure of Scope 3 greenhouse gas emissions as described in paragraph 29(a)(vi)(1). (S2.B33)	(paragraph 55 of the Climate Standard) However, an entity shall disclose the categories in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011) that are relevant to the reporting entity if the entity measures Scope 3 greenhouse gas emissions using a method other than the GHG Protocol (2004) and cannot disclose the Scope 3 greenhouse gas emissions by categories relevant to the activities of the reporting entity. (paragraph 56 of the Climate Standard)	horizon. (paragraphs BC147 to BC149 of the Climate Standard)

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