
パネル・ディスカッション2

財務諸表における気候関連 及びその他の不確実性

これまでの作業から得られた発見事項の要約

懸念事項

- 財務諸表における気候関連リスクの影響に関する**不十分な**情報
- 財務諸表などで報告される気候関連リスクに関する情報間の**矛盾**

基準は全般的に十分である

- 投資家の情報ニーズは財務諸表の目的を超える可能性がある
 - 情報ニーズの一部はサステナビリティ関連の財務情報開示によって満たされる可能性がある
- IFRS会計基準は、気候関連及びその他のリスクの影響に関する有用な情報を要求するのに全般的に十分である
 - ただし、**適用上の課題**が存在する可能性がある

発展する領域

- 近年における一部の**改善**
- サステナビリティ関連の財務情報開示が発展するにつれて、より良い情報提供とIFRS会計基準への準拠の改善の可能性がある

決定及び次のステップ

教育マテリアル

IFRS会計基準の適用の改善に役立つ**例示**の開発を検討する

既存の教育マテリアルを**翻訳**して、より**見やすく**する

基準設定

見積りに関する開示を改善するため**可能な****的を絞った修正**を検討する

- 見積りには重要な判断が必要になる
- IASBは基準設定が実行可能で役立つかどうかを評価する
- 気候に特有のものではなく、一般的な不確実性についての修正

その他の進行中のIASBのプロジェクトは、気候関連事項の会計処理に関する懸念への対処にも役立つ可能性がある

解釈指針委員会

以下を議論:

- 気候関連のコミットメントに対する**負債**の認識
- **減損**をテストする場合の一部の**非金融資産**の測定

IASBは**開発のモニタリング**を継続する

気候関連事項の会計処理に関する情報 IASBのプロジェクトページをご覧ください

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Climate-related and Other Uncertainties in the Financial Statements

CURRENT STAGE	ABOUT	PUBLISHED DOCUMENTS	SUPPORTING MATERIAL	CONSULTATION FEEDBACK	PROJECT HISTORY	PROJECT NEWS	MEETINGS
	<p>About</p> <p>The purpose of this project is to explore whether and, if so, how targeted actions could improve the reporting of financial information about climate-related and other uncertainties in the financial statements.</p> <p>In the Third Agenda Consultation, stakeholders expressed a view that entities might</p> <ul style="list-style-type: none"> apply IFRS Accounting Standards inconsistently to the reporting of climate-related risks in the financial statements; and disclose insufficient information in the financial statements about climate-related risks. <p>In response to that feedback, the IASB decided to add this maintenance project to its work plan, which will aim to:</p> <ul style="list-style-type: none"> research the nature and causes of stakeholders' concerns about the reporting on climate-related risks; and consider whether and what actions might be needed. <p>In September 2023, after researching the nature and causes of concern related to the reporting in the financial statements on the effects of climate-related risks, the IASB decided to respond to stakeholder concerns by:</p> <ul style="list-style-type: none"> exploring the development of educational materials and articles (see supporting material); consulting on some matters with the IFRS Interpretations Committee; exploring possible illustrative examples; and exploring possible narrow-scope standard-setting in relation to disclosures about estimates. <p>To help raise awareness of requirements in IFRS Accounting Standards that can be applied to reporting on climate-related risks, translations of the IFRS Foundation's educational material on the effects of climate-related matters on financial statements will be published with other supporting materials as they become available.</p> <p>This project complements the work of the International Sustainability Standards Board (ISSB), connecting the two sets of requirements for general purpose financial reporting. The IASB will consider the work of the ISSB to the extent that it applies to the financial statements.</p>		<p>Related projects</p> <p>Amendments to the Classification and Measurement of Financial Instruments</p> <p>Climate-related Disclosures</p> <p>General Sustainability-related Disclosures</p> <p>Post-Implementation Review of IFRS 9—Impairment</p> <p>Power Purchase Agreements</p> <p>Provisions—Targeted Improvements</p> <p>Third Agenda Consultation</p>				

Related IFRS Standards

[IAS 1 Presentation of Financial Statements](#)

[IAS 36 Impairment of Assets](#)

[IAS 37 Provisions, Contingent Liabilities and Contingent Assets](#)

[IFRS 9 Financial Instruments](#)

[IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information](#)

[IFRS S2 Climate-related Disclosures](#)



IFRS Accounting

Republished July 2023

Educational material

Effects of climate-related matters on financial statements

In June 2023, the International Sustainability Standards Board (ISSB) issued IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures. In the light of these new IFRS Sustainability Disclosure Standards, the IFRS Foundation is republishing this educational material to remind stakeholders of the long-standing requirements in IFRS Accounting Standards to report on the effects of climate-related matters in the financial statements when those effects are material. Consideration of the ISSB's Standards may help companies better identify matters, including climate change, that affect the financial statements and help companies apply IFRS Accounting Standards.

This educational material was first published in November 2022 and is intended to support the consistent application of requirements in IFRS Accounting Standards. The educational material has been updated to reflect an agenda decision published by the IFRS Interpretations Committee in July 2022 and minor editorial changes.

Climate change is a topic in which investors and other IFRS stakeholders are increasingly interested because of its potential effect on companies' business models, cash flows, financial position and financial performance. Most industries have been, or are likely to be, affected by climate change and efforts to manage its impact. However, some companies, industries and activities will be affected more than others.

IFRS Accounting Standards do not refer explicitly to climate-related matters. However, companies must consider climate-related matters in applying IFRS Accounting Standards when the effect of those matters is material in the context of the financial statements taken as a whole. Information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that primary users of financial statements (hereafter, investors) make on the basis of those financial statements, which provide financial information about a specific company. For example, information about how management has considered climate-related matters in preparing a company's financial statements may be material with respect to the most significant judgements and estimates that management has made.

The table below sets out examples illustrating when the IFRS Accounting Standards may require companies to consider the effects of climate-related matters in applying the principles in a number of Standards. The list is non-exhaustive—there could be other instances where climate-related matters are relevant when applying IFRS Accounting Standards, for example those on the measurement of defined benefit obligations. Related information can be found in an [ISSB](#) by Nick Anderson, member of the International Accounting Standards Board. This educational material complements that article, adding for example specific paragraph references to IFRS requirements to assist those applying IFRS Accounting Standards. For purposes of illustration, the descriptions in the table do not always explain the relevant requirements completely. It is therefore important to refer to the requirements in the Standards when preparing financial statements. This document does not address management commentary.

1 Companies may refer to the [IFRS Disclosures Dashboard](#) and [IFRS Disclosures Dashboard](#) (used) in assessing whether the effect of climate-related matters is material. The [ISSB](#) is the IFRS Foundation's resource for information on climate-related judgements.

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[Link](#)

中小企業向けIFRS会計基準 教育マテリアル (2023年5月)

May 2023

IFRS for SMEs Accounting Standard

Educational material

Effects of climate-related matters on financial statements prepared in accordance with the IFRS for SMEs Accounting Standard

Just as many public companies are affected by climate change and efforts to manage its impact, so are SMEs¹. Users of SMEs' financial statements are increasingly interested in climate change because of its potential effect on companies' business models, cash flows, financial position and financial performance. Most industries have been, or are likely to be, affected by climate change and efforts to manage its impact. However, some companies, industries and activities are affected more than others.

In November 2020, the IFRS Foundation published educational material to illustrate how IFRS Accounting Standards require companies to consider climate-related matters that have a material effect on the financial statements.

As with IFRS Accounting Standards, the IFRS for SMEs Accounting Standard does not refer explicitly to climate-related matters. However, companies are required to consider climate-related matters in applying the IFRS for SMEs Accounting Standard when the effect of those matters is material in the context of the financial statements taken as a whole. For example, information about how management has considered climate-related matters in preparing a company's financial statements may be material with respect to the most significant judgements and estimates that management has made. Table A sets out examples illustrating when the IFRS for SMEs Accounting Standard may require companies to consider the effects of climate-related matters in applying the principles in several sections of the Standard. The list is non-exhaustive—there could be other instances in which climate-related matters are relevant when applying the IFRS for SMEs Accounting Standard, for example, in the measurement of defined benefit obligations. The table also includes references to the [Exposure Draft Third edition of the IFRS for SMEs Accounting Standard](#) (Exposure Draft), issued in September 2022, which proposes changes to the

¹ The IFRS for SMEs Accounting Standard defines SMEs as entities that do not have public accountability and publish general purpose financial statements for external users.

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近日中に翻訳予定

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