



- Hong Kong, Singapore, and Japan have announced their intentions to refer to the ISSB standards in future reporting regimes, including potential mandatory reporting for listed companies.
- South Korea, India, Malaysia, and the Philippines are having ongoing discussions with regulators on the feasibility of utilizing the ISSB standards domestically.
- Mainland China, Indonesia, and Thailand have not issued a formal announcement on the applicability of the ISSB standards to companies operating in the jurisdiction.