



International Actuarial Association  
Association Actuarielle Internationale

**To:** Council  
**From:** Executive Committee (EC)  
**Subject:** ISAP 8 – Statement of Intent for ISAP 8 – IFRS S2 Climate Related Disclosures  
**Date:** October 20, 2023

This proposed ISAP [8] is intended to provide a model standard for actuaries providing services in relation to the IFRS S2 standard published by the International Sustainability Standards Board's (ISSB).

The ISAP 8 Task Force of the Actuarial Standards Committee developed a draft Statement of Intent (SOI) which was shared widely with FMAs and Actuarial Standard Setters for feedback during the exposure period 23 June 2023 – 23 August 2023.

Details are provided in the pages that follow this memo.

- The report on the consultation process;
- The proposed final SOI in clean form; and
- The proposed final SOI in markup against the draft SOI published for consultation purposes in June 2023.

As the Due Process requires, the final SOI was approved by the EC at their October 17 meeting and is now being presented to Council for ratification.

Please reach out if you have any questions.

Respectfully submitted,  
Micheline Dionne, IAA President & EC Chair