

## IAA Comment Template

### [Draft Statement of Intent \(SOI\) for ISAP \[8\]](#) IFRS S2 Climate-Related Disclosures

1. Do you agree that an International Standard of Actuarial Practice (ISAP) is needed on IFRS S2 Climate-Related Disclosures?

Yes

No

2. Are any of the proposed topics inappropriate for inclusion in ISAP [8]?

Yes

No

If yes, please explain why the particular topic should not be included.

**3. What other topics should be included in ISAP [8]?**

Please cover why you wish guidance in this area and if appropriate provide an example to illustrate the issue. Please note that the ISAP is not intended to address unique, country-specific issues. Member associations and local actuarial standard setting organizations could address such issues by providing additional guidance to their members as the ISAP is adopted, or adding such additional guidance within the local adaptation of the ISAP.

**4. Please use this space for any additional comments not covered above.**

**5. Please provide the name of the person completing the consultation response, association and email address for further clarifications (if needed).**

Name	Helge-Ivar Magnussen	
Organisation	Den Norske Aktuarforening	
E-mail address	him@klp.no	
Type of response	<input type="checkbox"/> Personal	<input checked="" type="checkbox"/> Organization

**IMPORTANT:**

Please check if the relevant check boxes are ticked appropriately and save the file renamed with the organization’s or individual’s name (e.g., SOI\_CommentTemplate\_[NAME].Doc).

E-mail the file as an attachment to [SOI.ISAP8.comments@actuaries.org](mailto:SOI.ISAP8.comments@actuaries.org), with “ISAP[8]” in the e-mail header. **Please respond by Wednesday, 23 August 2023.**