

## PREFACE TO THE CPA CANADA HANDBOOK – SUSTAINABILITY

The CPA Canada Handbook – Sustainability, available at [www.knotia.ca](http://www.knotia.ca), is the authorized version of standards approved by the Canadian Sustainability Standards Board.

1. The Canadian Sustainability Standards Board (CSSB) determines the contents of the CPA Canada Handbook – Sustainability (Handbook).

### Land acknowledgement

2. The CSSB acknowledges the Handbook has been developed on the lands of First Nations, Métis and Inuit (“Indigenous”) Peoples across Canada, whose enduring relationship with the earth, water and air has spanned tens of thousands of years.
3. The CSSB recognizes the inherent rights and contributions of Indigenous Peoples in protecting and sustaining these lands and waters for generations to come. The Board recognizes and respects the significance of both treaty and unceded lands, and it honours the diverse Knowledges, cultures, governance structures and histories of Indigenous Peoples across Canada.
4. The CSSB acknowledges that advancing reconciliation is fundamental to the work of Canadian sustainability standard-setting and commits to ongoing learning, meaningful engagement and partnership with Indigenous Peoples as the Board serves the public interest by setting and maintaining high-quality sustainability disclosure standards in Canada.
5. The CSSB invites all Handbook users to reflect on their own relationship with the land and with Indigenous Peoples, and to consider how their work can contribute to the ongoing journey of reconciliation and sustainability.

### Criteria for Modification Framework

6. The CSSB recognizes the benefits of global standardization of sustainability disclosure standards to the Canadian public interest and, therefore, supports incorporating IFRS Sustainability Disclosure Standards in Canada to the fullest extent possible. The Board also recognizes that there may be circumstances where amendments are required in the Canadian public interest.
7. The following sets out criteria for the circumstances in which the CSSB would amend IFRS Sustainability Disclosure Standards in setting Canadian Sustainability Disclosure Standards (CSDSs) based on them:
  - (a) Subject to paragraph 7(b) below, the CSSB will generally limit additions to, deletions from, or other amendments to an IFRS Sustainability Disclosure Standard to the following:
    - (i) Requirements or guidance, the application of which are not permitted by, or require addition, deletion or amendment to be consistent with, applicable Canadian law or regulation.
    - (ii) Requirements or guidance, where the International Sustainability Standards Board (ISSB) recognizes that different provisions or practices may apply in different jurisdictions and Canada is such a jurisdiction.
  - (b) The CSSB may make additions to, deletions from, and/or amendments to an IFRS Sustainability Disclosure with respect to requirements or guidance beyond those described in paragraph 7(a) above (including effective dates and transition periods) where it believes such additions, deletions and/or amendments are required to serve the Canadian public interest and maintain the quality of sustainability disclosure in Canada.

### Applicability

8. CSDSs are voluntary standards. Requirements for an entity to prepare and issue sustainability reports are established by the laws and regulations applicable to the entity or by contract.

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