

Registration of Professionals That Must Sign Sustainability Reports and Professionals That Can Engage in Sustainability Reporting – Guidance for Registration Unit

1. **Professionals that must sign Sustainability Reports:** preparation and presentation of ISSB SDS must be a team effort, however, for the purpose of annual reporting, Sustainability Disclosures must be signed by a member of Management Team who oversees sustainability reporting. Such a person must sign and append the FRC number.

Professionals appointed as sustainability officers by entities can register for FRC Number with their personal details, qualifications (see Paragraph 2(e) and letter of appointment.

2. **Professionals that can engage in Sustainability Reporting:** Sustainability Reporting is a multi-disciplinary activity. For the avoidance of doubt, for the purpose of general purpose financial reports and corporate reporting, the members of the following professional bodies shall be registered as **professionals (Consultancy/Assurance, etc.)** that can engage in sustainability reporting:
 - a. Members of the Institute of Chartered Accountants of Nigeria
 - b. Member of the Institute of Chartered Secretaries and Administrators of Nigeria
 - c. Members of Association of National Accountants of Nigeria
 - d. Members of Chartered Institute of Directors
 - e. Members of Sustainability Professionals such as environmentalists, energy experts, climate change experts, water management experts, carbon accounting experts, etc.

Such members must, IN ADDITION to membership of the above professional bodies, hold a qualification in sustainability acceptable to FRC.

Acceptable Qualifications to FRC

1. FSA Credentials Holder by IFRS Foundation – Completion of Level 2
2. ACCA Professional Diploma in Sustainability (ProDipSust)
3. CFA Certification in Climate Risk, Valuation and Investing
4. ICAEW Sustainability Certificate

However, evidence of professional skills in sustainability acquired through verifiable practical experience may be acceptable to FRC.

NB: Entities engaging sustainability professionals and firms for sustainability assignments must request evidence of their registration with the FRC.

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