



ISSB Framework Sustainability Disclosures Adoption Pathways for Pan African Federation of Accountants (PAFA) Country Jurisdictional Integrated Roadmap Requirements

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ABSTRACT

IFRS Foundation's jurisdictional roadmap development tool mandates country jurisdictions to adopt credible sustainability disclosure roadmaps either on a full / partial adoption or based on their country specific jurisdictional sustainability disclosure requirements, incorporating jurisdictional functional outcomes that are aligned with ISSB framework. A solid roadmap foundation premised on Environmental, Social and Governance (ESG), and climate strategy goals aligned with global reporting standards is paramount for credible sustainability roadmaps. The European Union (EU) in attainment of their public policy enhancement disclosures, aligned with the Green deal initiative and EU Taxonomy, launched the Corporate Sustainability Reporting Directive (CSRD) that adopted the double materiality concept based European Sustainability Reporting Standards (ESRS), which are interoperable with the ISSB framework especially on the investor focused financial materiality concept. The African Association of Accountants Generals (AAAG) resolved on the adoption of IPSAS aligned international sustainability reporting standards, that discloses metrics on climate finance budgeting and risks that disclose long term climate liabilities, in edification of risk management inclusivity and public value accountability. An empirical study was adopted focussing on the Pan African Federation Accountants (PAFA) across all the African jurisdictions. The International Sustainability Standards Board (ISSB) framework currently with two sustainability standards (IFRS S1 and IFRS S2), is relatively fast gathering momentum as the most preferred capital providers and investors focussed international sustainability standards baseline. The findings revealed that although PAFA may have unreservedly adopted the full ISSB framework, PAFA members on their own still have the prerogative to adopt one of the five ISSB approved adoption jurisdictional pathway toolkit, and still be compliant. The findings further demonstrated that the ISSB sustainability disclosure integrated roadmaps implementation may be implemented through five (5) main approved pathways. Country jurisdictions should therefore adopt one of these five (5) ISSB sustainability adoption toolkit adoption roadmaps adoptions and not necessarily only consider the wholesome full ISSB framework sustainability adoption option.

Keywords: AAAG, ESG, ESG Reporting, Sustainability adoption, Sustainability roadmap, Sustainability Reporting, PAFA, IFRS S1 /IFRS S2, ISSB, PAFA Sustainability week, Sustainability country jurisdiction, PAFA Sustainability Roadmaps

INTRODUCTION

Sustainability roadmap framework defines the annotated gateway campus guide for countries jurisdictions, regulatory bodies and organisations which should be implemented immediately after the official adoption of Environmental, Social and Governance (ESG) and sustainability reporting. The ISSB framework requires sustainability disclosures adopting countries roadmaps to incorporate the key jurisdictional requirements that includes their own legal/regulatory compliance. Country jurisdictions should explore a more feasible and impactful sustainability roadmap. for adopting the ISSB Framework (IFRS S1 and IFRS S2) in plausibility of capital markets players and investors. PAFA during its inaugural 2025 sustainability week, adopted unreservedly the full ISSB framework and has mandated its members to propose country specific ISSB framework roadmaps, and simultaneously also introduced a PAFA member centric train the trainer technical capacity building for the adoption of the ISSB framework.



LITERATURE REVIEW

IFRS Foundation's jurisdictional roadmap development tool (2025) mandates country jurisdictions to adopt credible sustainability disclosure roadmaps either on a full / partial adoption or based on country jurisdictional sustainability disclosure requirements, incur[orating jurisdictional functional outcomes aligned with ISSB framework. Sustainability disclosures should meet local country requirements and be globally comparable mitigating the needs of investors capital providers. The IFRS Sustainability disclosure standards (IFRS S1 and IFRS S2) should be embedded through legal/regulatory frameworks and practices incorporating phased adoption roadmaps, transitional reliefs encompassing capacity building (ISSB. 2025). The ISSB framework key jurisdictional requirements at a minimum includes legal/regulatory compliance; market segments; jurisdictional disclosure modifications & requirements; stakeholder engagements; capacity and resource needs; publicly accountable targeted entities; dual reporting; phased timelines, effective dates and transitional reliefs amongst others (ISSB, 2025)

The European Union (EU) created the Corporate Sustainability Reporting Directive (CSRD) and adopted the double materiality (financial and impact) based European Sustainability Reporting Standards (ESRS) which are interoperable with the IFRS framework (financial materiality) standards. The ESRS framework primary purpose is for sustainability reporting on public policy, stakeholders and regulatory compliance, as opposed to the ISSB framework's purpose of investor financial disclosures (Mazhambe, 2025). The ESRS framework is highly prescriptive and enforced by the CSRD with detailed sustainability reporting metrics aligned with the EU Taxonomy and Green deal objectives, as opposed to the principle based ISSB framework that focusses on enterprise value and climate, with a dimming focus on the social and environmental metrics (Mazhambe, 2025).

The Pan African Federation of Accountants (PAFA) during its inaugural PAFA sustainability week conference (PAFA, 2025), made key resolutions, the most notable being the official adoption of the full ISSB framework (IFRS S1/ IFRS S2) as its official sustainability reporting framework, including making commitments for proposal adoption and implementation of an integrated ISSB framework roadmap for PAFA members stakeholders. PAFA also resolved that the ISSB framework roadmap successful implementation was depended on a number of key implementation resources, with the most notable being funding, technical capacity building, member country approved jurisdiction legal/regulatory requirements, scientific feasibility research, roadmap implementation piloting and the accompanying officially approved government country jurisdiction ISSB roadmaps. PAFA's justification for this ISSB adoption / implementation approach was mainly justified on the ISSB technical backup support and further harnessed through the establishment of a PAFA sustainability coordinating Centre that will offer its PAFA members technical capacity building (train the trainer) standardised programme/certification earmarked for accountants, auditors and regulators, which was also simultaneously launched during that sustainability week.

African Association of Accounts General (AAAG, 2025) 3rd Conference resolutions mainly targeted ten (10) priority areas that included continental policy coherence, accountability, debt sustainability, IPSAS adoption, illicit financial plan action plan, risk management and climate responsive budgeting that clearly aligns public financial management with sustainability objectives incorporating disclosure of long-term environmental liabilities. Resolution areas that had immediate implications were identifies as follows: IPSAS Adoption, sustainability indicators data collection, climate finance responsive budgeting, Accountability, risk management and digitisation (AAAG, 2025)

The AAAG resolutions during the 3rd Conference, took a more radical transformative stance magnifying on adoption and mapping of IPSAS aligned international sustainability framework (e.g ISSB/GRI); integration of public budget classifications that incorporated the sustainability climate and expenditure indicators, budget integration of climate risks and capacity building of Accountant General offices and sustainability reporting, climate finance reporting, valuation of environmental liabilities and assurance (Riaga, 2025).

PAFA made key resolutions to test the feasibility of their proposed ISSB framework reporting and assurance unified roadmap, through rolling country jurisdiction pilot interoperable projects, that required mobilisation of finances and incentives through donor support and private sector funding, for the subsidization of early adopters and capacity building. Development of ISSB framework adoption tiered on risk based Small Medium Enterprises (SMEs), digital technologies, sustainability reporting/assurance templates, development of assurance & peer



review frameworks, regional regulator harmonized guidance initiatives were proposed among others (PAFA, 2025).

The sustainability disclosure roadmap encompasses all vital aspects including compliance baselines, legal requirements, ambitious goals, governance policies, regulatory compliance, integration requirements, implementation action, monitoring and digitalisation (Pedro et al., 2025). Compliance and baseline requirements (Pedro et al., 2025) define the situational status quo measurements, audits and reviews regarding the ESG core materiality baseline measurements, ambitious goals defining the net zero goals and science-based measurements complimented by sustainability reporting frameworks, with implementation and actions defining the data driven tangible transitional steps

A transformative sustainability roadmap is essential for the integrative coordination of the sustainability thinking and clarifications alignment of what should happen, when and how it will be embedded into the organisation, through embedded goal targets for deep decarbonisation that also encompassing carbon capture, cooling / heating technologies and circular economy designs (Abdo, 2025). The net zero transformative framework (Abdo, 2025) defines the corporate sustainability roadmap summarized in five stages, namely: stage one setting the transformative agenda (aligning with mandate and purpose); stage two understanding the baseline complexities (reporting standards material impacts, risks and opportunities); stage three creation of enabling conditions (good governance, culture, effective business integration; stage four strategy innovation portfolio approach (value chain, leadership changes) and stage five mainstreaming innovations (successful innovations into value chain operations and mainstream).

A solid foundation premised on ESG, and climate strategy goals alignment on global reporting standards is key for sustainability roadmap. Execution through the launching of the ESG and decarbonization initiatives embedded in the strategy define impactful execution and implementation. The roadmap culminates in the sustainable value creation that builds trust and brand value with tangible lowering of costs and access to capital (One stop ESG).

METHODOLOGY

The study methodology adopted is mixed research methodology (Mazhambe, 2014), through researcher administered questionnaires and interviews. The case study research design (Mazhambe, 2014) is premised on the enquiry approach so as to extract deeper meaning and presumably perceived variable correlations on the study phenomena. Descriptive and inferential statics have been adopted for data analysis, including qualitative explanatory notes, have been employed to extract deeper meaning of the study phenomena (Mazhambe, 2020). The study population was IFAC Accountants in the Africa jurisdictions, with the sampling frame of Pan African Federation Accountants (PAFA) public sector accountants, being selected randomly (Mazhambe, 2020).. The accountants' jurisdictions adopted in this study were southern Africa, East Africa, Central Africa, West Africa and North Africa (Mazhambe, 2020).

Data analysis, Presentation and Discussion

The PAFA professionals jurisdictions adopted in this study were southern Africa, East Africa, Central Africa, West Africa and North Africa (Mazhambe, 2025)

Southern Africa		East Africa		Central Africa	
Mean	0.2	Mean	0.2	Mean	0.2
Standard Error	0.077265775	Standard Error	0.068044103	Standard Error	0.058736701
Median	0.11	Median	0.12	Median	0.15
Mode	#N/A	Mode	#N/A	Mode	#N/A



Standard Deviation	0.172771525	Standard Deviation	0.152151241	Standard Deviation	0.131339255
Sample Variance	0.02985	Sample Variance	0.02315	Sample Variance	0.01725
Kurtosis	-0.345395318	Kurtosis	-0.382434027	Kurtosis	1.249905482
Skewness	1.008293205	Skewness	1.061096076	Skewness	1.280012907
Range	0.42	Range	0.36	Range	0.33
Minimum	0.04	Minimum	0.07	Minimum	0.08
Maximum	0.46	Maximum	0.43	Maximum	0.41
Sum	1	Sum	1	Sum	1
Count	5	Count	5	Count	5

West Africa		North Africa	
Mean	0.2	Mean	0.2
Standard Error	0.064575537	Standard Error	0.066030296
Median	0.17	Median	0.12
Mode	#N/A	Mode	0.12
Standard Deviation	0.144395291	Standard Deviation	0.147648231
Sample Variance	0.02085	Sample Variance	0.0218
Kurtosis	1.971015993	Kurtosis	-0.50483966
Skewness	1.084486366	Skewness	0.956898725
Range	0.39	Range	0.36
Minimum	0.04	Minimum	0.06
Maximum	0.43	Maximum	0.42
Sum	1	Sum	1
Count	5	Count	5

ANOVA						
SUMMARY						
<i>Groups</i>	<i>Count</i>	<i>Sum</i>	<i>Average</i>	<i>Variance</i>		



Sothorn Africa	5	1	0.2	0.02985		
East Africa	5	1	0.2	0.02315		
Central Africa	5	1	0.2	0.01725		
West Africa	5	1	0.2	0.02085		
North Africa	5	1	0.2	0.0218		
ANOVA						
<i>Source of Variation</i>	<i>SS</i>	<i>df</i>	<i>MS</i>	<i>F</i>	<i>P-value</i>	<i>F crit</i>
Between Groups	1.11022E-16	4	2.77556E-17	1.22921E-15	1	2.866081402
Within Groups	0.4516	20	0.02258			
Total	0.4516	24				

As evidenced form the above statistics whose data is statistically significant and in correlation, the mean, median values are relatively coherent, with acceptable insignificant standard errors, extracted from the primary data premised on the research question on respondents from different jurisdictions of Southern Africa, the data has internal and external validity, and free from bias. The ANOVA statistics is also in congruent with linearity, as evidenced from the critical values within and between the group sets above. The respondents data range depicted is clearly and effectively spread and is representative of the sample population. There is therefore a notable significant correlation and consistency for statistical significance to derive inferential conclusions. The findings from the respondents as depicted above were statistically significant and complimented with the qualitative content analysis.

The PAFA stakeholder findings revealed the following assertions:

PAFA West Africa: The member stakeholders asserted that the ISSB framework should be adopted alongside other international sustainability standards like the GRI Framework for financial and impact materiality comprehensiveness.

PAFA North Africa: The professionals asserted that the ISSB Framework adoption roadmap should be adopted but tailored alongside country specific jurisdiction requirements, that can align to the international frameworks

PAFA Central Africa: The member stakeholders advocated for SADC centric driven sustainability agenda, remodelled on the same principles like the EU ESRS, that can be applied and also be interoperable with the ISSB framework

PAFA Southern Africa: The member professionals were largely for the full adoption of the ISSB Framework, but adequately financed and piloted before full adoption

PAFA East Africa: Members advocated for the Africa centric sustainability model like the European Union (ESRS) version, that aligns and comprehends with Africa public policy, benchmarked on the SADC protocol and



integrating the AAAG sustainable public financial management requirements. Member piloting and regulator benchmarking were key essential prerequisites for credible sustainability roadmaps

DISCUSSION AND RECOMMENDATIONS:

ISSB Framework adoption roadmap Pathways

Countries planning for ISSB's sustainability disclosures adoption or drawing up their credible roadmap and frameworks, should, through an effective all-inclusive comprehensive stakeholder (policy makers, regulators, market participants, companies) approach, first develop/modify their own country sustainability local requirements / standards based on the ISSB functionally aligned outcomes, incorporating the guided jurisdictional roadmap development toolkit. The country's jurisdictional adoption approach may either be on full or partial adoption of ISSB standards with phased implementation and transitional reliefs, clearly itemizing what is permitted or required pertaining to regulatory/legal actions as required.

Full credible ISSB standards roadmap adoption toolkit should clearly details the following four (4) main required processes:

1. Regulatory processes (legal/ regulatory status);
2. Reporting entities (Targeted publicly accountable entities with market segments and reporting entities);
3. Requirements (jurisdictional requirements/ modifications, dual reporting, placement, degree of alignment and
4. Readiness (effective dates and transitional reliefs).

ISSB sustainability disclosure integrated roadmaps implementation

The ISSB sustainability disclosure integrated roadmaps implementation may be implemented through the following **five (5) main pathways**:

Pathway 1: Full Adoption of ISSB Framework (IFRS S1 & IFRS S2)

Legal/regulatory requirement for most publicly accountable entities to apply IFRS S1/S2. No ongoing transition reliefs; enabling full adoption clear compliance assertions

Pathway 2: Country Jurisdictional sustainability disclosure requirements / standards

This country's jurisdictional approach is the most PAFA members recommended practical and credible sustainability disclosures roadmap approach, aligning with ISSB's functionally aligned outcomes and permitting the use of ISSB standards. This jurisdictional approach allows a phased approach for publicly accountable entities / market segments to introduce regulations that permit and encourage ISSB standards adoption factoring jurisdictional ISSB standards functionally aligned outcomes incorporating transitional reliefs, that allow market participants to gain practical understanding, and piloting of the ISSB standards before they become mandatory.

Pathway 3: Partially Incorporating ISSB Standards

This sustainability disclosure adoption approach allows a country's jurisdiction to introduce sustainability disclosure requirements factoring IFRS S1 and IFRS S2 specific content. Local rules include ISSB content but with substantive modifications, that are not designed to deliver functionally aligned outcomes, that result from application of the ISSB standards. These jurisdictional modifications partially incorporate ISSB standards including variation requirements like (reporting based only on a sample subset of publicly accountable entities; IFRS S1 / IFRS S2 requirements modifications not designed to deliver functionally desired outcomes; and additional transitional reliefs/extensions beyond those provided in the ISSB standards reliefs)

Pathway 4: Adopting ISSB Standards & Sustainability related disclosures with extended / Limited Transitions

Country's jurisdiction adoption may opt to adopt these options that deliver functionally aligned outcomes within its regulatory/policy framework. However, these transitional reliefs are currently under various states of review and may be phased out or modified significantly in less than three years.



Pathway 5: Adopting ISSB Standards climate requirements

Another phased adoption of the ISSB standards or the jurisdictional sustainability disclosures adoption is through adoption of IFRS S2 and the relevant portions of IFRS S1 that are deliver functionally aligned outcomes. This option allows for the relevant transitional reliefs as catered for by the standards and/or beyond the standard transition reliefs

CONCLUSION

The International Sustainability Standards Board (ISSB) framework currently with two financial materiality based sustainability standards (IFRS S1 and IFRS S2), is relatively fast gathering momentum as the most preferred investors and capital providers preferred international sustainability standards baseline. The European Union through its CSRD enforces the adoption and implementation of the double materiality (financial and impact) based ESRS framework (interoperable with the ISSB framework) which mitigates its EU public policy objectives and aligned with the EU Taxonomy and Green Deal objectives. The ISSB framework is predominantly premised on the investor and capital providers financial materiality baseline with some climate change considerations (IFRS S2), but casting a greater blind eye and overlooking on the social and governance metrics, including some key environmental metrics considerations. Furthermore, the ISSB framework, technically does not measure and report on impact materiality like the EU ESRS or the GRI framework, thereby limiting their technical scope applicability. The issue of financial resources funding and Government approval is predominantly critical and determinative prior to the stakeholder consultations and adoption of the PAFA driven sustainability country jurisdiction roadmaps.

PAFA, backed by ISSB technical backup, adopted the full ISSB framework option for its members with the goal of harmonization of PAFA members ISSB reporting and assurance framework roadmaps, for country jurisdiction corporations, SME and regulators, on condition of prior respective Government approved country jurisdiction roadmaps. The credibility and successful implementation of the harmonised PAFA ISSB roadmap is premised on accountants and auditors technical capacity building, coordination of African regulators & peer reviews, members piloting projects and template digital toolkits effectively financed through donors, private sector and subsidies. While the PAFA ISSB framework roadmap proposal sounds feasible at a quick glance, there are however some inherent risks and potential threats that may retard the roadmap adoption/implementation, mainly through: limited funding, limited technical capacity building (ISSB standards investor focussed financial materiality at the neglect of impact materiality), varying country jurisdiction and the ISSB framework adoption pathways.

The supposedly limited PAFA members stakeholder base (Professional Accountants and Auditors) with limited technical sphere of influence over the greater country stakeholder jurisdiction is a notable key implementation risk. PAFA professional members are mostly under the regulation of professional statutory public sector Accountants & Auditors regulatory bodies and professional Accountants Organisations (PAOs), which by affiliation definition fall within the jurisdiction of the Office of Accountant Generals and/or Ministry of Finance (including securities and exchange Commissions), which should also in turn coordinate with other Government ministries, especially the environmental ministry which normally houses the environmental and climate change topical issues. The Government Environmental Ministries are the primary stewards of Nationally Determined Contributions (NDCs) and climate policies which are affiliated under the United Nations Sustainable Development Goals (SDGs) and the net zero Paris Agreement. In consideration of these technically challenging and compounded sustainability integration issues, PAFA professional membership influence and their ability to derive the country jurisdiction sustainability adoption agenda on their own, maybe therefore be perceived as a tall technically challenging endeavour.

AAAG is promoting the adoption accrual based IPSAS aligning with international sustainability reporting standards (ISSB / GRI) that enables the effective disclosures of ESG metrics, integrating public budget informed climate risks, public expenditure, climate financing and long-term environmental liabilities thereby strengthening oversight and public accountability. It will therefore be more beneficial to reduce/minimise fragmented and siloed Africa sustainability roadmaps, through the active project harmonisation collaboration of PAFA and AAAG and aligning to SADC sustainability principle requirements. The sustainability reporting frameworks should be defined by clear ESG metric goals aligned with the Net zero Paris Agreement targets, with



effective metric driven sustainability strategy documents, that can then be used for sustainability reporting by PAFA members.

Countries that are planning to adopt and implement the ISSB framework, should therefore draw up credible integrated roadmaps and supporting frameworks out of the five (5) main pathways, deducted from the ISSB sustainability adoption roadmap toolkit. The five main pathways being:

- a. Pathway 1: Full Adoption of ISSB Framework (IFRS S1 & IFRS S2);
- b. Pathway 2: Country Jurisdictional sustainability disclosure requirements / standards.
- c. Pathway 3: Partially Incorporating ISSB Standards.
- d. Pathway 4: Adopting ISSB Standards & Sustainability related disclosures with extended / Limited Transitions.
- e. Pathway 5: Adopting ISSB Standards climate requirements.

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