

## Staff paper

Agenda reference: 1

## **Sustainability Standards Advisory Forum meeting**

Date **May 2025** 

Project Supporting implementation of IFRS S1 and IFRS S2

Topic Update on educational material

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## Purpose of this session

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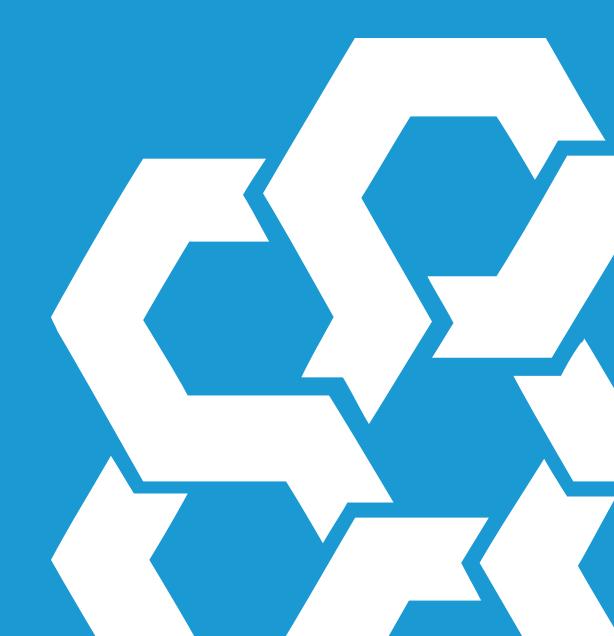
• Provide an update on the educational material that have been published in 2025 or are under development.

### Questions for SSAF members

 Do you have any questions or comments on the educational material that has been published or is under development?



# Educational material update





## Educational material update

#### Material published in 2025:

- Proportionality mechanisms
- Applying IFRS S1 when reporting only climate-related disclosures in accordance with IFRS S2
- Webcast series: sustainability-related risks and opportunities and the disclosure of material information

#### Material in development:

- Greenhouse gas emissions FAQs
- Disclosures about transition plans
- Climate-related scenario analysis

#### Material under consideration:

Using sources of industry-based guidance





## Update on educational material on disclosures about transition plans

To obtain information from stakeholders to inform the work to tailor the TPT materials, the IFRS Foundation has held three roundtables with stakeholders in February and March 2025.

Key takeaways from these stakeholder events include:



• The IFRS educational material can **provide further examples to improve disclosures**, without changing the requirements in IFRS S2, building on the Transition Plan Taskforce (TPT) disclosure-specific material that corporate preparers find most helpful



• Some aspects of the TPT material related to normative, policy-oriented or jurisdictionspecific statements can be omitted, to keep focus on disclosure about transition plans, consistent with the requirements in IFRS S2 and the policy-neutral position of the ISSB



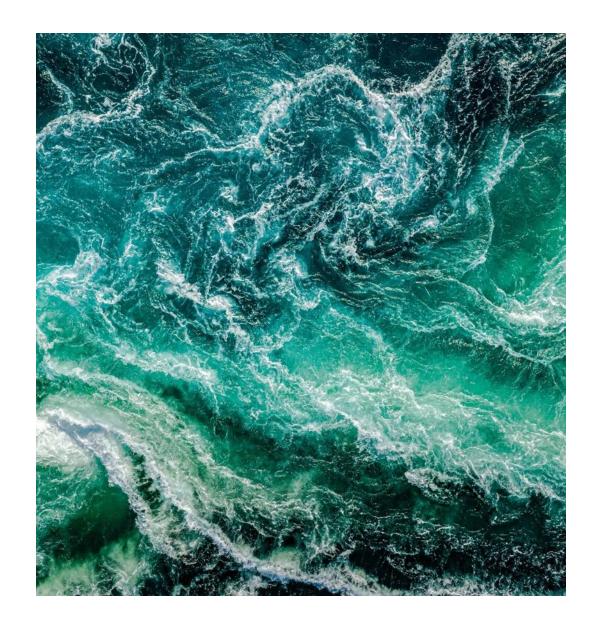
- Benefits of using the IFRS guidance document as a baseline for jurisdictions
- Jurisdictional authorities and supervisors might add jurisdiction-specific building blocks from the TPT material to the IFRS guidance document to reflect jurisdictional circumstances or to respond to specific stakeholder needs



## Access educational materials

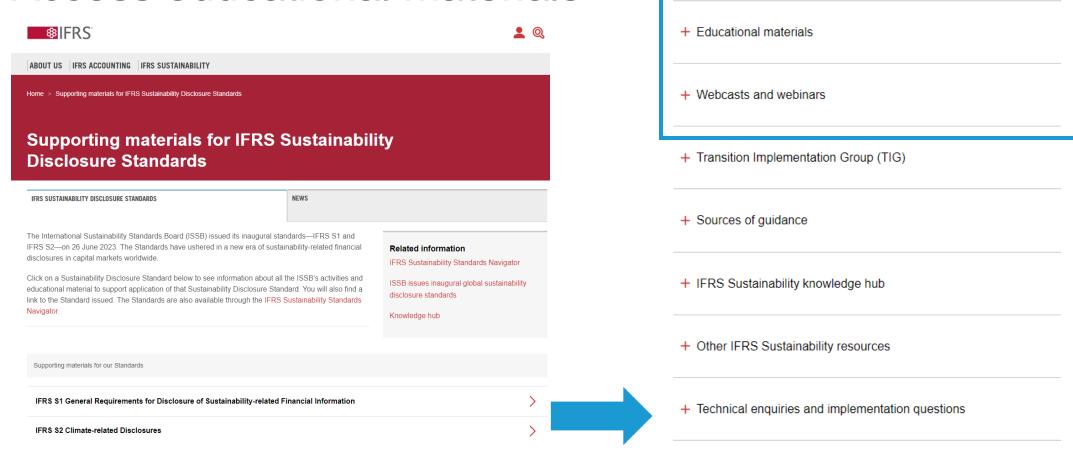
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