

Agenda

Transition Implementation Group on IFRS S1 and IFRS S2

Date 20 November 2025

Location Virtual

Agenda timings or topics may change as the meeting progresses.

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Thursday 20 November

Time (CET)	Agenda ref	Agenda item
13:15 – 13:30	1	Reporting on other questions submitted
13:30 – 14:30	2	GHG emissions attributable to a group related to transactions between entities in the group
14:30 – 15:30	3	Scope 3 GHG emissions applying IFRS S2