
IFRS Foundation Trustees meeting – Due Process Oversight Committee

Date **October 2025**
Topic **Material to support the application of ISSB Standards—Update**
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This document is prepared for discussion at a public meeting of the IFRS Foundation Trustees' Due Process Oversight Committee (DPOC). The Trustees are responsible for governance of the IFRS Foundation, oversight of the International Accounting Standards Board (IASB) and the International Sustainability Standards Board (ISSB), and for delivery of the IFRS Foundation's objectives as set out in the IFRS Foundation *Constitution*.

Purpose

1. This paper reports to the DPOC, in accordance with paragraph 8.11 of the Due Process Handbook (*Handbook*), on the material published by the Foundation on its website to support the consistent application of the ISSB Standards. The report covers the year to 30 September 2025.

Question for the DPOC

2. On the basis of the descriptions set out in the [Appendix](#), does the DPOC agree that material published in the year to 30 September 2025 to support the application of the ISSB Standards has been appropriately reviewed as specified by paragraph 8.10 of the *Handbook*?

'Educational material' and associated due process

3. 'Educational material' in the *Handbook* refers to material published on the IFRS Foundation website related to issued ISSB Standards, including webcasts, articles and presentations for conferences.
4. The requirements of the *Handbook* are included in paper DP3C for this meeting.

Educational material published and level of review

5. Updates have been provided to the DPOC on the work to develop material to support the application of the ISSB Standards as part of the regular updates to the DPOC on the ISSB's work.
6. Educational material published following the issuance of IFRS S1 and IFRS S2 is set out in the Appendix to this paper, categorised by the minimum levels of review required by paragraph 8.10 of the *Handbook*. The staff confirms that the contents of the materials are accurately described in the Appendix and that the level of review meets the requirements of the *Handbook*.
7. The reviews consider both the technical accuracy of the material as well as ensuring the material is educational, explanatory information about the ISSB Standards, and does not add or change requirements in the ISSB Standards. The analysis below sets out the minimum level of board member review required. However, in practice, the level of review for the material set out below has often exceeded the minimum specified in the *Handbook*. In particular, the educational material on 'Disclosing information about an entity's climate-related transition, including information about transition plans, in accordance with IFRS S2' was reviewed by four ISSB members.
8. Educational material developed during the period also includes materials reviewed by three or more ISSB members that were not published on the IFRS website, including:
 - (a) 'Implementing ISSB Standards: A strategic briefing for directors' educational material; and
 - (b) the preparer readiness training pilot slide deck—material to help preparers apply the ISSB Standards.

Appendix—Materials published to support the application of IFRS S1 and IFRS S2

Material required to be reviewed by a minimum of one ISSB member
Proportionality Digest - Fact sheet accompanying proportionality webcast series
Material required to be reviewed by a minimum of two ISSB members
IFRS Foundation E-learning modules 1-4
Webinar: Using the GHG Protocol for climate-related disclosures
Webinar: Enhancing the SASB Standards – An Overview of the Exposure Drafts
Material required to be reviewed by three or more ISSB members
(Re-publication) Comparison: IFRS S2 climate-related disclosures with the TCFD Recommendations
Sustainability-related risks and opportunities and the disclosure of material information
Example—Climate-related risks and impairment of non-financial assets
IFRS Standards—Complementary and connected information
Example—Climate-related commitments
Example—Climate-related opportunities and changes in product mix
Webcast series: Proportionality mechanisms in IFRS Sustainability Disclosure Standards
Applying IFRS S1 when only reporting climate-related disclosures in accordance with IFRS S2
Roadmap development tool for adopting ISSB Standards
Webcast series: Sustainability-related risks and opportunities and the disclosure of material information
Greenhouse gas emissions disclosure requirements applying IFRS S2 Climate-related Disclosures
Disclosing information about an entity's climate-related transition, including information about transition plans, in accordance with IFRS S2
Using ISSB Industry-based Guidance when applying ISSB Standards
Disclosing information about anticipated financial effects applying ISSB Standards
Material required to be reviewed by three or more ISSB members but not posted publicly (for direct use only)
Implementing ISSB Standards: A strategic briefing for directors <i>A briefing document that outlines the key benefits of implementing ISSB Standards and explains the current state of global adoption.</i>
Preparer readiness training pilot slide deck <i>Material to help preparers apply the ISSB Standards and model the delivery of new content for training preparers in the future.</i>