
Sustainability Standards Advisory Forum meeting

Date	September 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 since the May 2025 SSAF meeting or are under development.

Questions for SSAF members

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

Educational material update



Educational material update

Material published since May 2025 SSAF Meeting:

- Greenhouse Gas Emissions Disclosure requirements applying IFRS S2 *Climate-related Disclosures* (May)
- Disclosing information about an entity's climate-related transition, including information about transition plans, in accordance with IFRS S2 (June)
- Using ISSB Industry-based Guidance when applying ISSB Standards (July)
- Disclosing information about anticipated financial effects applying ISSB Standards (August)

Material in development:

- Climate-related resilience and scenario analysis



Using ISSB Industry-based Guidance

Educational material explains:

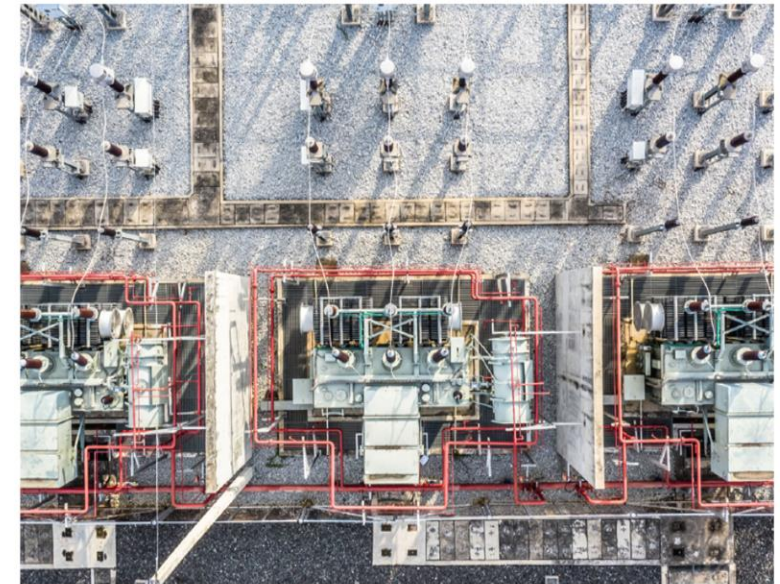
- the requirement that an entity ‘**shall refer to and consider the applicability of**’ the ISSB industry-based guidance to identify
 - sustainability-related risks and opportunities
 - information to disclose about sustainability-related risks and opportunities
- **disclosure requirements** that can relate to how an entity has used the ISSB industry-based guidance and other considerations about the use of the guidance

ISSB industry-based guidance

Term used to refer to the SASB Standards and the *Industry-based Guidance on Implementing IFRS S2*

Using ISSB Industry-based Guidance when applying ISSB Standards

Educational material



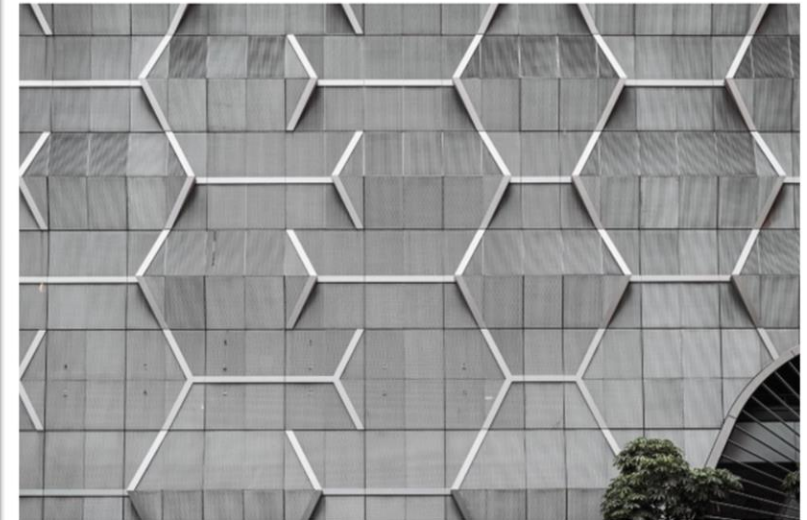
Anticipated financial effects

Focus of the educational material:

- requirements in ISSB Standards on disclosures about **current and anticipated financial effects** of sustainability-related risks and opportunities
- **mechanisms** in ISSB Standards that help companies prepare disclosures about anticipated financial effects
- **illustrations** of disclosure of information about anticipated financial effects

Disclosing information about anticipated financial effects applying ISSB Standards

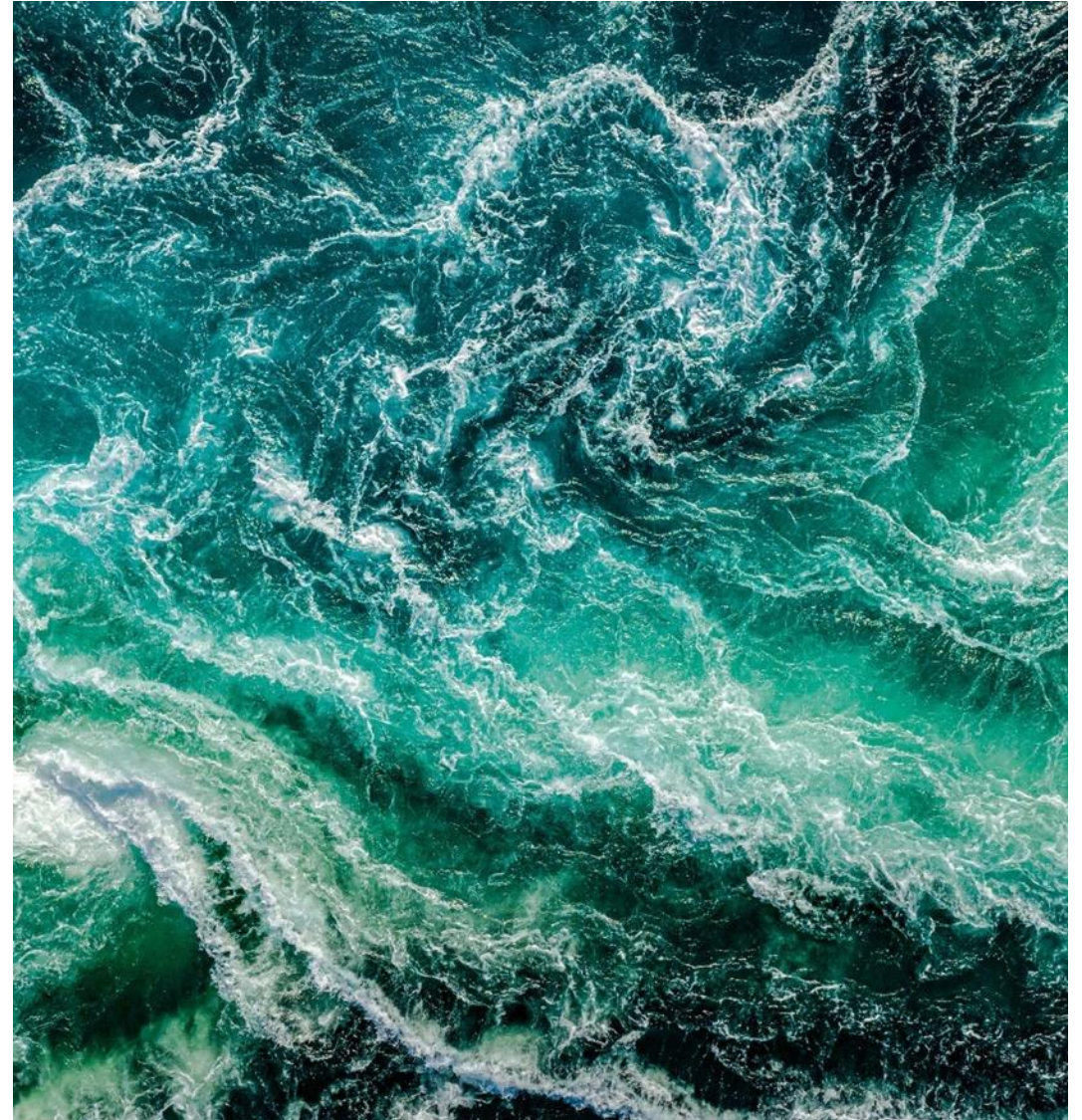
Educational material



Access educational materials

Available here:
[Supporting materials for IFRS Sustainability Disclosure Standards](#)

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