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# Staff paper

Agenda reference: 1

# Sustainability Standards Advisory Forum meeting

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| Date | **October 2026** |
| Project | **Supporting implementation of IFRS S1 and IFRS S2** |
| Topic | **Update on activities to support implementation of IFRS S1 and IFRS S2** |
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# Purpose of this session

## Purpose of this session

- Discuss guidance being developed about working with jurisdictional bodies—such as National Standard Setters—that are involved in supporting implementation of IFRS S1 and IFRS S2
- Provide an update on the educational material and the training partner programme since the May 2026 SSAF meeting including materials that are under consideration or development

## Questions for SSAF members

- Do you agree that a guide for jurisdictional bodies about supporting implementation would be helpful?
    - Do you have any comments on the proposed approach?
- Do you have any questions or comments on the educational material and capacity building activities update including materials that are under consideration or development?

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# Working with national standard setters: implementation support guide

# Supporting high-quality, consistent application

*A global baseline depends on the ISSB Standards being both adopted and applied consistently around the world.*

## Consistent adoption

Jurisdictions introduce requirements into their legal and regulatory frameworks by adopting ISSB Standards or using them in local standards designed to deliver aligned outcomes, while taking into account jurisdictional considerations.

## Consistent application

Companies apply the Standards consistently—which relies on jurisdictional bodies and the IFRS Foundation being coordinated on implementation activities.

Jurisdictional bodies, the ISSB and the IFRS Foundation share an objective: high quality and consistent application of the ISSB Standards across jurisdictions. Activities by jurisdictional bodies and the IFRS Foundation that support implementation play an important role in achieving this objective. Understanding stakeholder needs is critical to supporting these activities. By working together, we can ensure our implementation activities support high-quality, consistent application that fosters global comparability.

If we are not coordinated on implementation, we risk companies understanding the requirements differently, resulting in inconsistent application across jurisdictions. That divergence erodes the consistency and comparability that the Standards are designed to deliver—and, with it, the decision-usefulness of the information to investors.

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# The purpose of the guide

*To support consistent application of ISSB Standards, we are proposing to develop a concise, practical guide for jurisdictional bodies that have a role in supporting implementation.*

Set out an approach for jurisdictional bodies and the IFRS Foundation to work together—supporting coordination of implementation activities (including the development of educational resources) so that companies apply the ISSB Standards consistently, avoid fragmentation of implementation activities and maximise the use of our combined resources.

## Provide a logical foundational next step for jurisdictions

Link to and follow-on from guidance the IFRS Foundation has provided to jurisdictions to support adoption, extending that guidance to the implementation phase of the jurisdictional journey towards the adoption or other use of ISSB Standards.

## Support those involved in implementation

A guide for jurisdictional bodies supporting implementation of ISSB Standards (or local standards that are functionally aligned). This includes those undertaking activities related to:

- supporting preparers implementing the Standards (for example, national standard setters); and
- the monitoring and enforcement of disclosure requirements (for example, regulators).

## Highlight the importance of coordinated implementation

A shared reference point available to all jurisdictions reinforcing why coordinated implementation matters to support high-quality consistent application of ISSB Standards.

# What will the guide cover?

Jurisdictional bodies play a central role in implementing the ISSB Standards. The IFRS Foundation also undertakes a range of activities to support implementation. We are proposing to develop a guide setting out an approach to working together to support implementation—including how we work together to understand stakeholder needs, how and when to leverage the IFRS Foundation's resources, and when jurisdictional bodies development of guidance may be required.

## 01

### Sets out an approach to coordinated implementation

Describes the way jurisdictional bodies and the IFRS Foundation can work together, complementing each others' activities, including, for example, when development of guidance may be more appropriately addressed by jurisdictional bodies.

## 02

### Signposts the Foundation's implementation support

Describes the resources the IFRS Foundation makes available to support implementation and where they can be found.

## 03

### Explains how the approach works in practice

How to leverage IFRS Foundation resources (including licensing requirements) and how to engage.

# What the approach is designed to achieve

## Helps avoids fragmentation

Fragmentation occurs when, for example, educational content developed separately across jurisdictions introduces different or conflicting explanations of the same requirements, which can confuse those implementing the Standards. The approach avoids this by having jurisdictional bodies draw on the Foundation's educational resources, developed for a global audience, while minimising the need for separate guidance.

## Coordinates effort

Coordinating effort means avoiding duplicated work, making the most of jurisdictional bodies and the IFRS Foundation's respective resources, and staying well connected to stakeholder needs. The approach supports this by setting out mechanisms for information sharing and by being clear on when and how to engage—so that effort is directed where it is most needed.

## Supports consistent application

The aim is that companies apply the Standards consistently across jurisdictions, so investors receive useful information wherever a company reports. This depends on companies reaching a consistent understanding of the requirements—which is why the approach is based on jurisdictional bodies and the IFRS Foundation being coordinated on implementation activities to ensure that the support we provide does not result in inconsistent understanding of the requirements.

Being coordinated on implementation activities supports our shared objective of supporting high-quality consistent application of the ISSB Standards across jurisdictions.

# Proposed approach on educational resources

### The IFRS Foundation's role

The guide will outline the Foundation's role in developing educational resources that explain and illustrate the requirements in the Standards, explaining that resources are:

- **Prioritised by international need**—resources are developed where there is a broad, international need for guidance, informed by stakeholder engagement.
- **Developed to support consistent understanding**—because they respond to shared needs, these resources support a consistent understanding of the requirements in the Standards across jurisdictions.
- **Available in a range of types and formats**—from short factsheets and webcasts to more detailed educational material—covering a range topics across IFRS S1 and IFRS S2.

**Signposting**—The guide will signpost what is available and where to find it.

### Jurisdictional bodies' role

The guide will set out an approach available to jurisdictional bodies in responding to stakeholder's needs:

1. **Leverage existing materials**—draw on existing resources wherever they meet the need, building on rather than duplicating what already exists:
    - **Link**—direct stakeholders to existing resources
    - **Translate**—make resources available in a local language, preserving the original content
    - **Rebrand**—adapt to local context or branding
2. **Build where needed to meet jurisdictional specific requirements**—develop local material to explain local jurisdictional specific requirements that go beyond the global baseline.
3. **Collaborate on emerging needs**—where a need may not be met by existing resources, work with the IFRS Foundation to consider whether it reflects a broader need, and if so, and by whom, it should be addressed.

**How to use IFRS Foundation resources and how to engage**—The guide will provide examples of each of these in practice.

# Proposed approach on TIG and capacity building

The guide will explain two further ways the jurisdictional bodies and the IFRS Foundation work together to support implementation:

## Transition Implementation Group (TIG)

The guide will explain the purpose of the TIG—a public forum that solicits, analyses and discusses implementation questions. The guide will:

- encourage jurisdictional bodies to build local awareness of the TIG;
- encourage jurisdictional bodies to direct implementation questions to the TIG, which will also inform the ISSB about those implementation questions, and determine what, if any action needs to be taken to address those questions; and
- highlight the range of implementation topics the TIG has discussed and that the TIG's outputs—TIG papers, summaries and discussions—provide a practical source of implementation support.

**Signposting and how to**—The guide will signpost where TIG materials can be found and how to submit a question.

## Other capacity building activities

The guide will explain that the Foundation supports the building of broader knowledge and skills to apply the Standards—through its Partnership Framework; in-person, virtual and e-learning training; and a webinar series. The guide will:

- illustrate the range of capacity-building activities and resources available, which together form a suite of options for building implementation capacity in a jurisdiction;
- encourage jurisdictional bodies to draw on existing IFRS Foundation and partner programmes, and convening local events that complement rather than duplicate them; and
- encourage jurisdictional bodies to undertake capacity building activities that complement the Foundation’s, including those that respond to specific local needs.

**Signposting and how to**—The guide will signpost the resources and activities available and how to engage.

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# Educational material update

# Supporting implementation of IFRS S1 and IFRS S2

## Educational materials under development

- Update GHG Emissions Disclosure Requirements Applying IFRS S2 education material to add new questions on the *Amendments to Greenhouse Gas Emissions Disclosures*

## Under consideration

- Material on statement of compliance
- Material on applying proportionality mechanisms
- Coordination with EFRAG to support understanding of requirements related to anticipated financial effects

# Access educational materials

The IFRS Foundation has developed a range of resources to support stakeholders in implementing IFRS S1 and IFRS S2.

The IFRS Foundation website:

- organises priority educational resources—including written materials and webcasts—in one place
- includes brief description of each material along with links to translations and related resources

**Available at:**

**IFRS Sustainability knowledge hub—IFRS Foundation resources**

**Explore the resources by category:**

| | |
|---|---|
| Key concepts and mechanisms of ISSB Standards | Industry-specific information for investors |
| Climate-related disclosures | Alignment with other reporting frameworks |

**Register for email alerts on ifrs.org to find out when new materials are published**

# Update on Training Partner Programme

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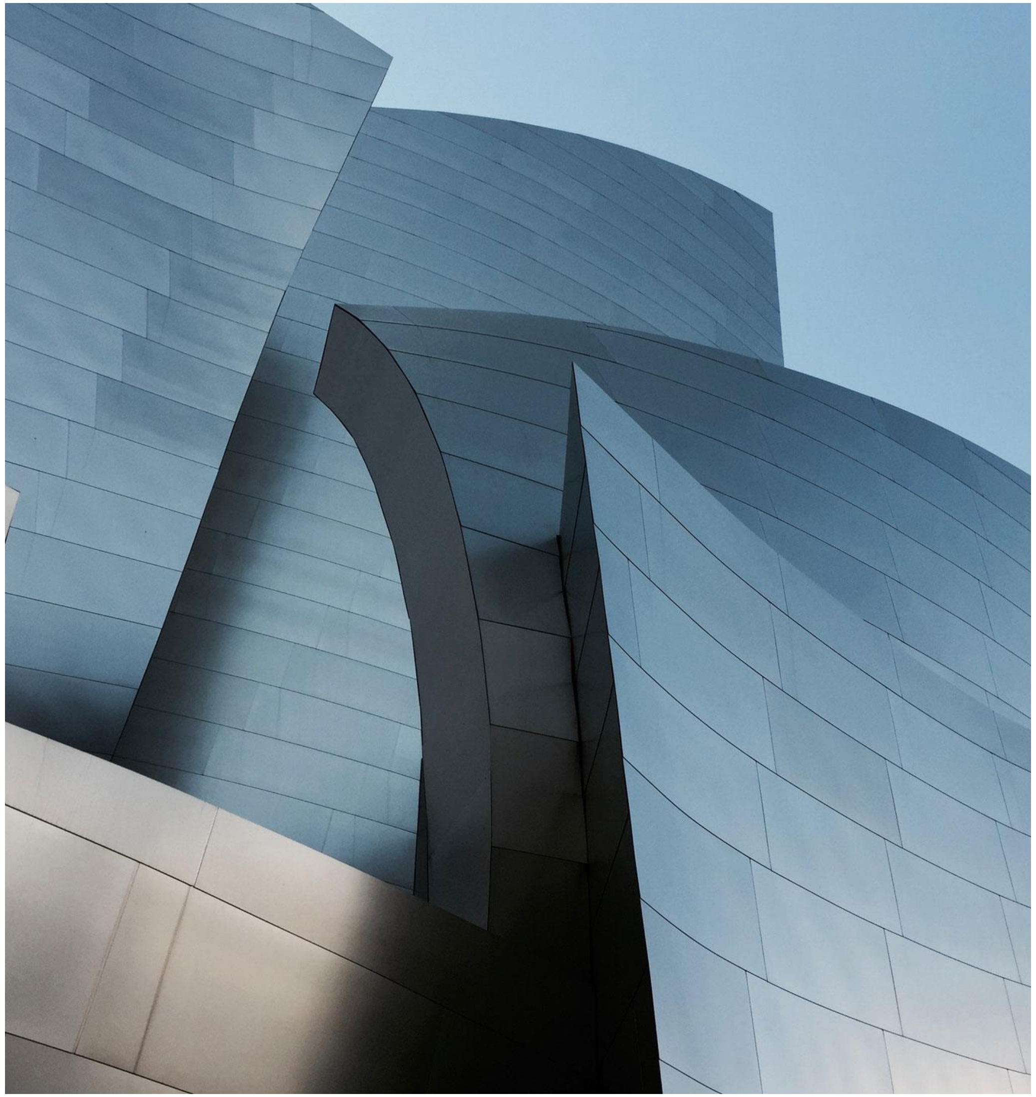
# ISSB Training Partner programme overview

- **Interactive training** developed by the IFRS Foundation and delivered by qualified training partners around the world to support companies in understanding and applying ISSB Standards requirements.
- Designed to be **globally consistent** and **locally relevant**.
- Delivered by **approved training partners** in-person, live online or on-demand.

ISSB® Training Partner



# Current Training Partners

**53**

Training Partners

**A full directory of training partners can be found on the IFRS Foundation website.**

**Training partner listing as of September 2026*

## Training Partners represent 29 jurisdictions worldwide*

**EMEA**

- Egypt (1)
- Ghana (1)
- Ireland (1)
- Kenya (1)
- Nigeria (1)
- Rwanda (1)
- South Africa (2)
- Turkiye (1)
- United Arab Emirates (2)
- United Kingdom (4)
- Zambia (1)
- Zimbabwe (1)

**APAC**

- Australia (3)
- Hong Kong (3)
- India (1)
- Indonesia (2)
- Malaysia (7)
- Philippines (1)
- Singapore (5)
- Sri Lanka (2)
- Taiwan (1)
- Thailand (2)

**LATAM**

- Brazil (1)
- Chile (2)
- Colombia (1)
- Mexico (1)
- Peru (1)

**NORTH AMERICA**

- Canada (1)
- United States (2)

# Ensuring consistent, high-quality training

Every Training Partner is vetted and monitored for their ability to deliver IFRS Foundation-developed materials with consistency and quality. For more information, see frequently asked questions about the programme.

## 1. Before approval

**Prospective training partners are evaluated based on:**

- Expertise in sustainability disclosure and local requirements
- Experience developing and delivering professional training
- Organisational stability and market presence
- Capacity to train an adequate number of professionals

## 2. Onboarding

**Once approved, trainers are required to:**

- Complete four introductory e-learning modules
- Watch example trainings and study the training material
- Pass a multiple-choice assessment
- Follow written guidelines on training quality and content use

## 3. Delivery

**Training quality is supported and monitored through:**

- Required engagement with the IFRS Foundation via quarterly office hours and peer learning sessions
- Post-training surveys deployed to participants after each training and shared directly with the IFRS Foundation
- Access to a living Q&A bank that trainers can reference to answer participant questions

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