

Exposure Draft *Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2*—Survey

Document purpose:

The International Sustainability Standards Board (ISSB) welcomes views from stakeholders, who can submit responses to the Exposure Draft via a survey.

The purpose of this document is to provide stakeholders with an overview of the survey only; please do not submit this document in response to the Exposure Draft.

This document is provided for information only. To submit a survey in response to the Exposure draft, please access the survey directly [here](#).

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Introduction

Invitation to comment

This survey has The International Sustainability Standards Board (ISSB) published the Exposure Draft *Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2* (the Exposure Draft) on 03 July 2025. Comments must be received by **30 November 2025**. This survey has been developed to support stakeholders in responding to the proposals in the Exposure Draft as an alternative to a comment letter.

Your comments on the Exposure Draft are vital to inform the ISSB's standard-setting process.

Working with the online survey

- To work with the online survey, you must enable cookies in your browser and on the survey site to prevent data loss if completing the survey over a long period.
- We recommend you complete the survey in one session. However, if you wish to come back to the survey to pick up where you left off, you will need to use the same browser and you must not clear your cookies.
- We also recommend you keep a copy of your survey answers if you are working with it over a long period. The survey questions are identical to the questions in the Exposure Draft.
- Please complete the survey in question order. If you need to return to a previous answer, you can navigate through the survey using the forward and back buttons, or by using the table of contents, which can be accessed from every page of the survey via the three lines in the upper left corner of the page.
- The survey will be saved automatically when you navigate to the next page. Please note that if you leave the survey before moving to the next page, the answers on the current

page will not be saved. Each text box has a character limit of 20,000 (between 2860 and 5000 words with spaces included).

- To submit your response, please select the 'Submit' button at the end of the survey.
- Your survey response will be made publicly available on the IFRS Foundation website in line with the IFRS Foundation's due process.
- We recommend you refer to the Exposure Draft while completing the survey to better inform your response.

About the survey

- The survey consists of this introduction, an 'About You' section and 2 sections containing questions on the proposed amendments in the Exposure Draft *Proposed Amendments to the Industry-based Guidance on Implementing IFRS S2*.
- The 'About You' section must be completed in order to submit your response, but you do not need to respond to all questions in the subsequent sections to submit your response.
- Most of the questions consist of two parts:
 - a multiple choice question to indicate whether you agree or disagree with the proposal.
 - a text box where you can explain your answer, subject to a character limit.
- It is noted that the ISSB has also published an Exposure Draft *Proposed Amendments to the SASB Standards*. Respondents that wish to comment on that exposure draft are directed to the separate survey.

Question 1—Consequential amendments to the IFRS S2 industry-based guidance

The ISSB proposes to make consequential amendments to the IFRS S2 industry-based guidance when it makes amendments to the SASB Standards in order to maintain alignment between the IFRS S2 industry-based guidance and the climate-related content in the SASB Standards. Paragraphs BC11–BC14 of the Basis for Conclusions describe the reasons for this proposal.

Do you agree that the ISSB should make consequential amendments to the IFRS S2 industry-based guidance when it makes amendments to the SASB Standards as set out in the SASB exposure draft? Why or why not?

☐ Agree

☐ Disagree

Optional: please explain _____

Question 2—Effective date

The ISSB proposes to set an effective date for the consequential amendments that is the same as the effective date of the corresponding amendments to the SASB Standards. The ISSB proposes that the effective date be 12–18 months after the amendments are issued and to permit early application. Paragraph BC15 of the Basis for Conclusions describes the reasons for this proposal.

Do you agree with the proposed approach for setting the effective date of the amendments and permitting early application? Why or why not?

☐ Agree

☐ Disagree

Optional: please explain _____