

Targeted amendments to IFRS S2—At a glance

The ISSB has issued amendments to **greenhouse gas emissions disclosure requirements** in IFRS S2 *Climate-related Disclosures*.

What is the purpose of the amendments?

To provide a timely response to specific **application challenges** identified during implementation of IFRS S2

What have the amendments changed?

- Clarify that an entity is permitted to limit measurement and disclosure of Scope 3 Category 15 GHG emissions to financed emissions as defined in IFRS S2
 - Permit use of alternative classification systems—beyond the Global Industry Classification Standard—to disaggregate information about financed emissions
 - Clarify availability of the jurisdictional relief from using the GHG Protocol Standard, if only part of an entity is required to use a different method for measuring GHG emissions
 - Introduce a jurisdictional relief from using GWP values from the latest IPCC Assessment Report for converting GHG emissions
- Financed emissions metrics in three **SASB Standards** have been aligned with corresponding amended requirements in IFRS S2

When are the changes effective?



From **1 January 2027**, with early application permitted

Where are the changes documented?



Visit [ifrs.org](https://www.ifrs.org)

What help will be available?



Educational material under development about the amendments