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## Sustainability Standards Advisory Forum meeting

Date	October 2024
Project	Supporting implementation of IFRS S1 and IFRS S2
Topic	Update on educational material
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# Purpose of this session

## Purpose of this session

- Engage and coordinate with jurisdictional partners on educational material to support a coordinated approach in the development of material to support the implementation and consistent application of IFRS S1 and IFRS S2; and
- Provide an update on the educational material that have been published or are under development

## Questions for SSAF members

- Do you have any questions or comments on the educational material that have been published or is under development?
- Are there any matters in IFRS S1 or IFRS S2 for which you believe educational material should be developed?
- Are you currently developing any educational material?

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# Update on educational material

## Educational Materials available:

- Comparison of IFRS S2 with the TCFD recommendations
- Nature and social aspects of climate-related risks and opportunities
- Interoperability considerations for GHG emissions when applying GRI Standards and ISSB Standards
- Using the SASB Standards to meet the requirements in IFRS S1 (including webcast)
- Introducing the ISSB Taxonomy webcast
- How to apply the Integrated Reporting Framework with IFRS S1 and IFRS S2
- Current and anticipated financial effects webcasts
- ESRS–ISSB Standards Interoperability Guidance (including webcast)
- Guide for preparers on voluntarily applying the ISSB Standards

## In development – materials about:

- Materiality
- Proportionality mechanisms
- Scenario analysis
- Applying IFRS S1 when only reporting on climate-related risks and opportunities

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# 2024 TIG meetings

- Three TIG meetings held this year to discuss eight implementation questions. The discussions and summaries from the TIG meetings can be educational.
- Topics discussed by the TIG, include:
  - ❑ how the Standards can be used to inform an understanding of specific disclosure requirements
  - ❑ revision of preceding period estimated amounts
  - ❑ comparative information
  - ❑ identification of sustainability-related risks and consideration of risk mitigation activities
  - ❑ GHG emissions, including what emissions are included in Scope 3 GHG emissions, application of the jurisdictional relief on the measurement method and use of GWP values

Submission  
guidelines and form  
to submit questions  
are available at  
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