

Transition Implementation Group on IFRS S1 and IFRS S2

Date **19 September 2024**
 Location **Satellite Office Frankfurt
 Opernplatz 14
 60313, Frankfurt am Main
 4th floor—meeting room Alte Oper**

Agenda timings or topics may change as the meeting progresses.

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Thursday 19 September

Time (CET)	Agenda ref	Agenda item
9:30 – 10:00	1	Reporting on other questions submitted
10:00 – 11:30	2	Identification of sustainability-related risks and consideration of risk mitigation activities
11:30 – 11:45	Break	
11:45 – 13:00	3	Application of the jurisdictional relief to part of a reporting entity
13:00 – 13:50	Break	
13:50 – 15:30	4	Scope 3 Category 15 GHG emissions related to financial activities and asset classes that are not explicitly referenced in IFRS S2
15:30 – 15:45	Break	
15:45 – 17:15	5	Use of GWP values from the latest IPCC assessment when a jurisdictional authority mandates the use of a different GWP value