
Sustainability Standards Advisory Forum meeting

Date	March 2024
Project	Supporting implementation of IFRS S1 and IFRS S2
Topic	Update on educational material
Contacts	Sundip Jadeja (sjadeja@ifrs.org)

This paper has been prepared for discussion at a public meeting of the Sustainability Standards Advisory Forum (SSAF). This paper does not represent the views of the International Sustainability Standards Board (ISSB) or any individual ISSB member. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS[®] Sustainability Disclosure Standards. The ISSB's technical decisions are made in public and are reported in the ISSB *Update*.

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 implement and consistent application of S1/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 / 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 educational material?

Update on educational material

Recently published

- Nature and social aspects of climate-related risks and opportunities – Dec 2023
- Interoperability considerations for GHG emissions when applying GRI Standards and ISSB Standards – Jan 2024
- Using the SASB Standards to meet the requirements in IFRS S1 (paper and webcast) – Feb 2024

Under development

- Interoperability with ESRS
- Materiality
- Current and anticipated financial effects
- Proportionality mechanisms
- Scenario analysis / resilience assessment disclosure

Follow us online

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

 [@IFRSFoundation](https://twitter.com/IFRSFoundation)

 [IFRS Foundation](https://www.youtube.com/IFRSFoundation)

 [International Sustainability
Standards Board](https://www.linkedin.com/company/ifrs-foundation)