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# Staff paper

Agenda reference: 1A

# Sustainability Standards Advisory Forum meeting

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|---|---|
| Date | **May 2026** |
| Project | **Supporting implementation of IFRS S1 and IFRS S2** |
| Topic | **Update on educational material and capacity building activities** |


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# Purpose of this session

## Purpose of this session

- Provide an update on the educational material and capacity building activities since the March 2026 SSAF meeting including materials that are under development
- Discuss how we can work most effectively with national and regional standard-setting bodies in supporting implementation

## Questions for SSAF members

- Do you have any questions or comments on the educational material and capacity building activities update including materials that are under development?
- Do you have any questions or comments about how we work collaboratively with SSAF members in relation to supporting implementation activities

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# Educational material update

# Supporting implementation of IFRS S1 and IFRS S2

## Educational materials

- Materials developed:
  - Key concepts and mechanisms (eg materiality and anticipated financial effects)
  - Climate-related disclosures (eg transition plans, and GHG emissions)
- Materials under development: GHG Emissions Disclosure requirements applying IFRS S2

## Capacity building

- UN SSE Training
- Training partner programme

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# Update on Capacity Building

*UN SSE – ISSB training*

# About the training

In June 2023, the International Financial Reporting Standards Foundation (IFRS) ushered in a new era of corporate sustainability-related disclosure to capital markets worldwide with the launch of IFRS S1, “General Requirements for Sustainability-related Financial Information” and IFRS S2 “Climate-related Disclosures.” The IFRS Sustainability Standards were developed by the International Sustainability Standards Board (“ISSB”). In order to help capital market participants to implement the new standards and to build capacity for consistent, global uptake, the UN SSE has partnered with IFC and the IFRS Foundation to provide training free-of charge with UN SSE Partner Exchanges. The training content was developed collaboratively by the UN SSE, IFRS Foundation and IFC, through its integrated ESG program implemented in partnership with the State Secretariat for Economic Affairs of Switzerland SECO.

# Training details

## Training format:

- Hosted by SSE Partner Exchanges, inviting their issuers and other interested market participants to join the virtual training
- Facilitated by experts from the IFRS and SSE
- Delivered online with interactive activities and direct interaction with expert facilitators
- Q&A open throughout the training
- Training includes 3.5 hours of live facilitation and a homework exercise for extended learning

## Participants:

Listed companies or companies working with or providing products and services to listed companies, financial-sector organizations, regulatory authorities and standard setting organizations should encourage employees working in the following areas to participate:

- **Governance and leadership**
- **Strategy development and implementation**
- **Risk management**
- **Accounting and finance**
- **Sustainability and climate strategy**

## Content

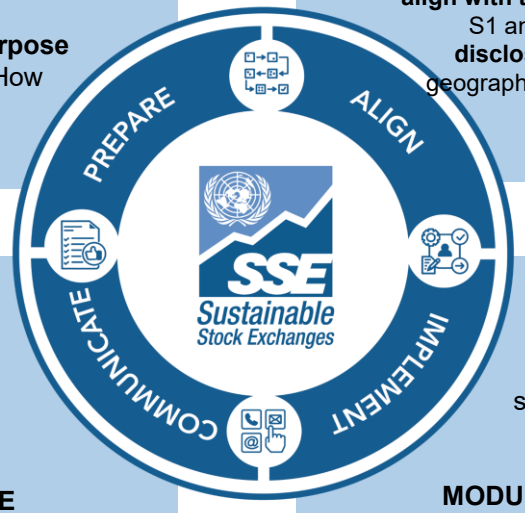
UN SSE training program has been developed to build participants' understanding of the foundations of the IFRS Sustainability Disclosure Standards and guides them through a four-step process of preparing, aligning, implementing and communicating sustainability-related information. The training includes step-by-step practical guidance to help participants build the foundations needed to identify climate and sustainability-related issues, integrate them into strategy decision making and governance processes, and measure progress and resilience.

**MODULE 1: PREPARE**

What is the **case for** and **purpose of** sustainability reporting? How has the reporting **landscape evolved?**

**MODULE 2: ALIGN**

What do companies have to disclose to **align with the global baseline** in IFRS S1 and S2? How can **additional disclosures** be integrated to meet geographical, sectoral and regulatory requirements?




Considering **location, efficiency and user confidence** when disclosing in general-purpose financial reports

**MODULE 4: COMMUNICATE**

**Identifying, evaluating, and integrating** sustainability-related risks and opportunities

**MODULE 3: IMPLEMENT**

# 2026 Global training dashboard: momentum and pipeline

## Completion (Year-To-Date)

**Over 5,400**
professionals trained

| Date | Host | Location | Participants |
|---|---|---|---|
| 29-Jan-26 | Bolsa de Valores de Lima (BVL) (Spanish) | Peru | **516** |
| 10-Feb-26 | Global | Global | **2040** |
| 10-Mar-26 | Global | Global | **2042** |
| 24-Mar-26 | BIVA (Spanish) | Mexico | **629** |
| 31-Mar-26 | ISSB for Boards Pilot 1 + Pilot 2 | Global | **101+113** |
| 21-Apr-26 | Muscat Stock Exchange | Oman | **258** |

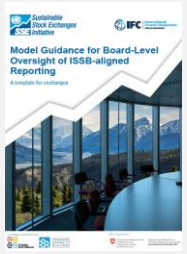
## Completion (Year-To-Date)

| Date | Host | Location | Participants |
|---|---|---|---|
| 28-Apr-26 | IFC Nominee Directors Center (Boards training) | Global | **87** |
| 5-May-26 | Egyptian Exchange (Boards training) | Egypt | **42** |
| 10-Mar-26 | Egyptian Exchange (ESRS focus) | Egypt | **37** |
| | | | |
| | | | |

# Strategic expansion – the board-level programme + new resources:

## ISSB for Boards - condensed executive format:

Transitioning from the comprehensive 3.5-hour preparer workshop to a highly focused, shorter-format designed specifically for the time constraints and strategic oversight duties of corporate board members




### Model Guidance for Board-Level Oversight of ISSB-Aligned Reporting

Offers a practical roadmap for **board-level supervision of IFRS S1 and S2 implementation**, ensuring robust governance of sustainability-related risks and opportunities

### ISSB Training Workshop FAQs

**The ISSB FAQ database** to assist market participants in navigating the complexities of sustainability-related financial disclosures This comprehensive resource is designed to provide practical answers to common questions encountered during the global **S1 and S2 training workshops**

The **Model Guidance on Board-level Oversight of ISSB Reporting** and **FAQ** was developed incorporating specific technical feedback and review from IFRS Foundation technical staff

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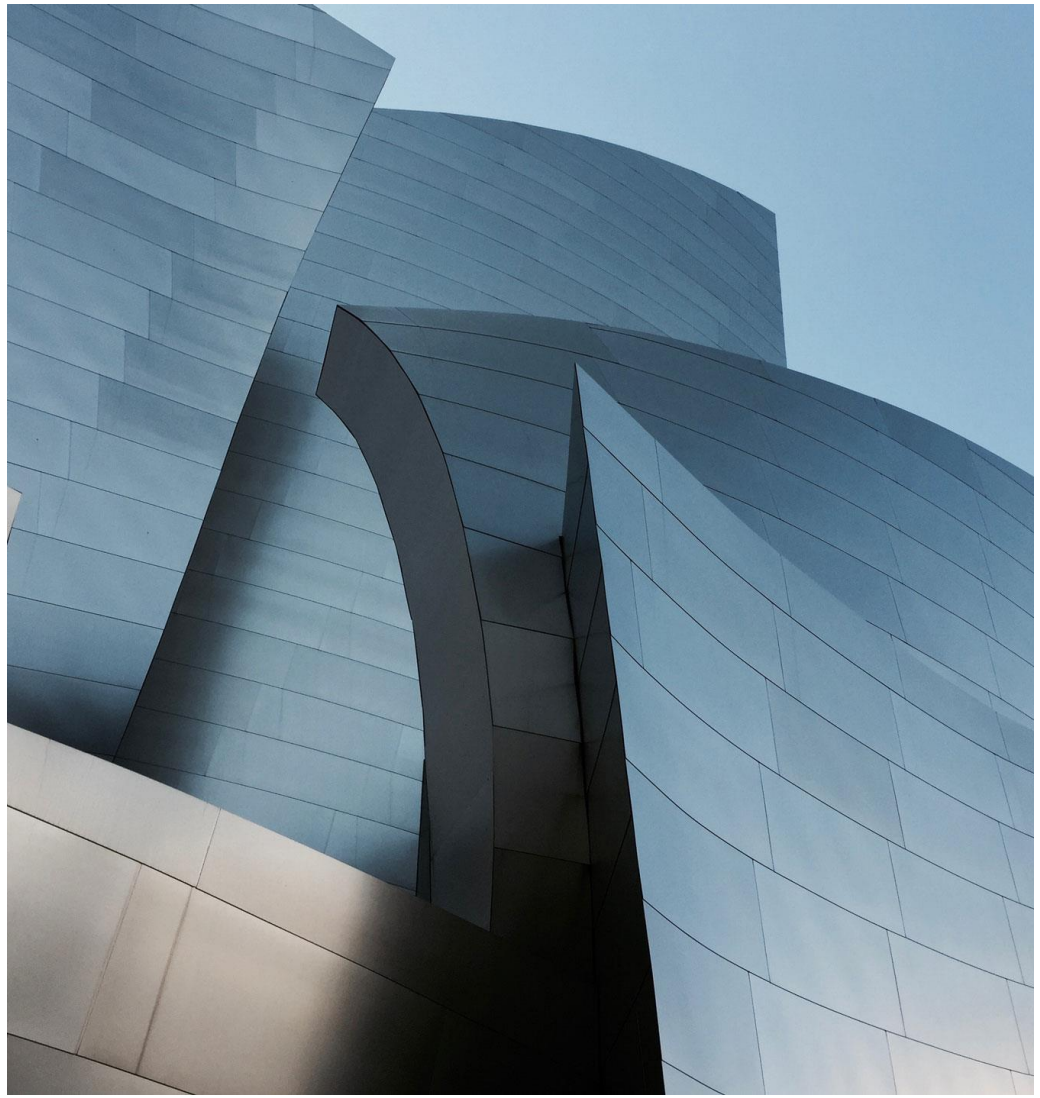
# Training Partner Programme

# ISSB Training Partner programme overview

- The **ISSB Training Partner programme** delivers authoritative training content on **IFRS S1** and **IFRS S2** developed by the IFRS Foundation.
- The training is designed to be **globally consistent** and **locally relevant**.
- The curriculum is delivered by **approved training partners** in-person, live online or on-demand.



# ISSB Training Partner programme

## Approach to content translation

### Priority languages

- Languages for translation have been prioritised based on:
  - use in jurisdictions adopting the Standards; and
  - demonstrated interest from prospective training partners.

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# Working most effectively with national and regional standard-setting bodies

# Working collaboratively

## Objective

- Meet stakeholder needs related to supporting implementation in a consistent and coordinated way

## Approach

- Clarity on expectations including review and engagement related to materials and other activities
- Effective process to support working together

**Example jurisdiction** of working collaboratively to support implementation – Australian Accounting Standards Board (AASB)

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