
Sustainability Standards Advisory Forum meeting

Date	May 2025
Project	Supporting implementation of IFRS S1 and IFRS S2
Topic	Update on educational material
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Purpose of this session

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- Provide an update on the educational material that have been published in 2025 or are under development.

Questions for SSAF members

- Do you have any questions or comments on the educational material that has been published or is under development?

Educational material update



Educational material update

Material published in 2025:

- Proportionality mechanisms
- Applying IFRS S1 when reporting only climate-related disclosures in accordance with IFRS S2
- Webcast series: sustainability-related risks and opportunities and the disclosure of material information

Material in development:

- Greenhouse gas emissions FAQs
- Disclosures about transition plans
- Climate-related scenario analysis

Material under consideration:

- Using sources of industry-based guidance

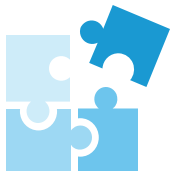


Update on educational material on disclosures about transition plans

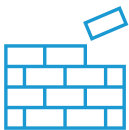
To obtain information from stakeholders to inform the work to tailor the TPT materials, the IFRS Foundation has held three roundtables with stakeholders in February and March 2025. Key takeaways from these stakeholder events include:



- The IFRS educational material can **provide further examples to improve disclosures**, without changing the requirements in IFRS S2, building on the Transition Plan Taskforce (TPT) disclosure-specific material that corporate preparers find most helpful



- **Some aspects of the TPT material related to normative, policy-oriented or jurisdiction-specific statements can be omitted**, to keep focus on disclosure about transition plans, consistent with the requirements in IFRS S2 and the policy-neutral position of the ISSB

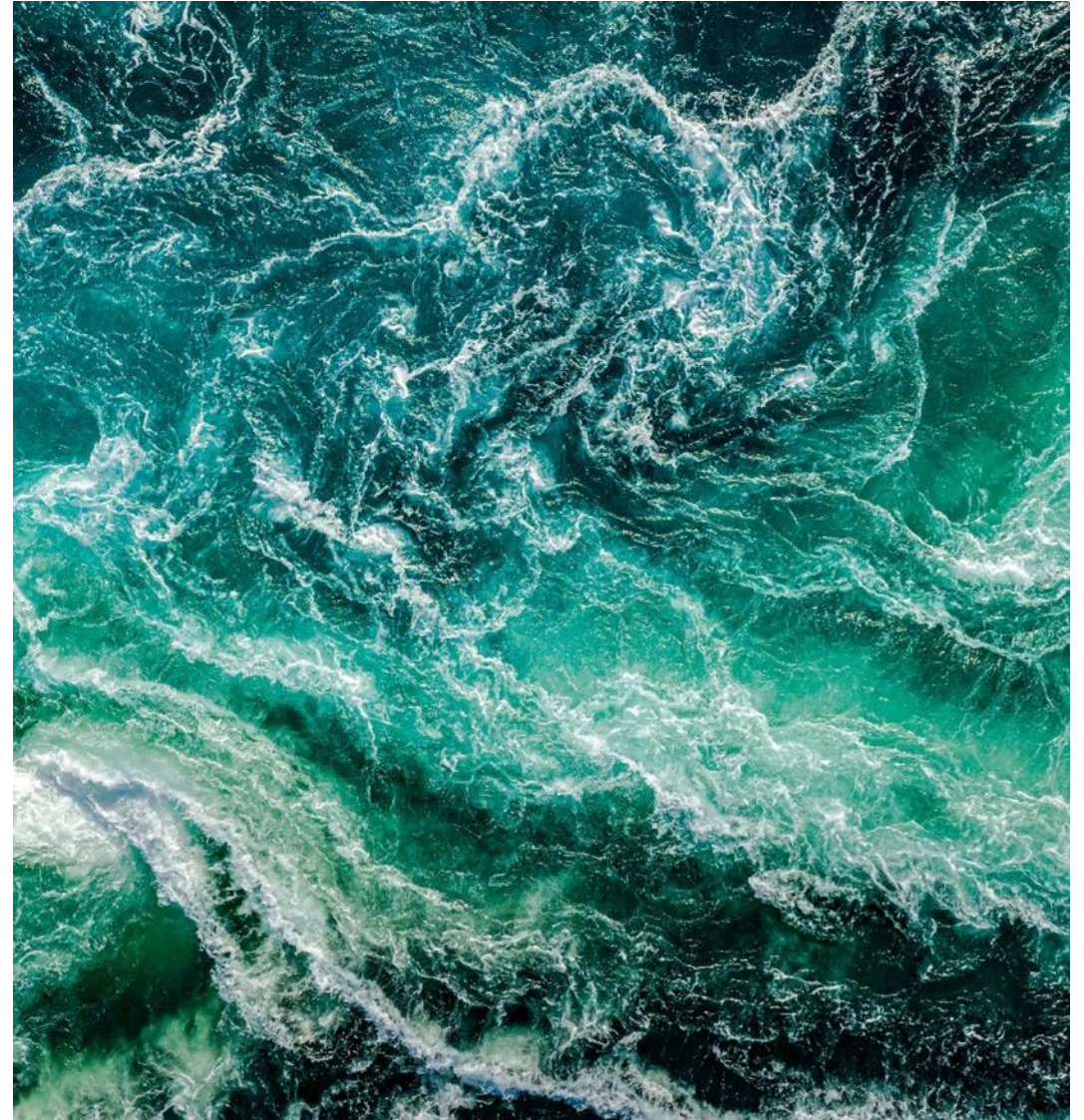


- Benefits of using the IFRS guidance document as a **baseline for jurisdictions**
- Jurisdictional authorities and supervisors might **add jurisdiction-specific building blocks** from the TPT material to the IFRS guidance document to reflect jurisdictional circumstances or to respond to specific stakeholder needs

Access educational materials

Available here:
[Supporting materials for IFRS Sustainability Disclosure Standards](#)

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Access educational materials



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Supporting materials for IFRS Sustainability Disclosure Standards

IFRS SUSTAINABILITY DISCLOSURE STANDARDS

NEWS

The International Sustainability Standards Board (ISSB) issued its inaugural standards—IFRS S1 and IFRS S2—on 26 June 2023. The Standards have ushered in a new era of sustainability-related financial disclosures in capital markets worldwide.

Click on a Sustainability Disclosure Standard below to see information about all the ISSB's activities and educational material to support application of that Sustainability Disclosure Standard. You will also find a link to the Standard issued. The Standards are also available through the [IFRS Sustainability Standards Navigator](#).

Supporting materials for our Standards

IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information >

IFRS S2 Climate-related Disclosures >



+ Educational materials

+ Webcasts and webinars

+ Transition Implementation Group (TIG)

+ Sources of guidance

+ IFRS Sustainability knowledge hub

+ Other IFRS Sustainability resources

+ Technical enquiries and implementation questions

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