
Sustainability Standards Advisory Forum meeting

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| Date | March 2024 |
| 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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- 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

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