

Educational material	Objective of the document	Key insights
<u>Inaugural Jurisdictional Guide for the adoption or other use of ISSB Standards</u>	• Promote globally consistent and comparable climate and other sustainability-related disclosures for capital markets through the adoption or other use of ISSB Standards internationally. • Support jurisdictions by providing information that they may find helpful as they design and plan their journeys to the adoption or other use of ISSB Standards.	• Future updates: The IFRS® Foundation will refine and update the guide to consider the development of ISSB Standards beyond IFRS S1 <i>General Requirements for Disclosure of Sustainability-related Financial Information</i> and IFRS S2 <i>Climate-related Disclosures</i> and various approaches to adopt or otherwise use IFRS S1 and IFRS S2 in jurisdictions as these approaches become evident over time. • Jurisdictional profiles: The IFRS Foundation plans to develop and publish high-level jurisdictional profiles, informed by bilateral discussions with jurisdictions. These profiles will be developed using the features set out in the Jurisdictional Guide. The profiles will describe the status of and progress towards introducing sustainability-related disclosure requirements—including the adoption or other use of ISSB Standards—in individual jurisdictions.
<u>Nature and social aspects of climate-related risks and opportunities</u>	Aims to explain and illustrate, through three examples, how entities might apply IFRS S2 and IFRS S1 when considering the nature and social aspects of climate-related risks and opportunities.	• Interconnectedness: Climate-related risks and opportunities are often intertwined with nature-related issues (like water scarcity or deforestation) and social aspects (like a just transition for workers). • Disaggregation: Location-specific climate-related risks (like water scarcity) may require disaggregated disclosures to provide material information (e.g., disclosing the amount of wheat exposed to water scarcity risk by region). • Responding to opportunities: Entities should disclose how they are responding to climate-related opportunities, such as the growing demand for sustainably sourced timber, including relevant metrics (e.g., percentage of forestland certified to a third-party standard). • Just transition: When responding to climate-related risks, entities should disclose their plans for managing social impacts, such as retraining and redeploying workers affected by the transition away from fossil fuels. This includes setting quantitative targets to monitor progress.

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Interoperability considerations for GHG emissions when applying GRI Standards and ISSB Standards	Illustrates the areas of interoperability between Global Reporting Initiative (GRI) 305: Emissions 2016 (GRI 305) and IFRS S2 that a company should consider when measuring and disclosing Scope 1, Scope 2, and Scope 3 greenhouse gas (GHG) emissions in accordance with both standards.	• Alignment in core requirements: Disclosure of gross Scope 1, Scope 2, and Scope 3 GHG emissions in metric tonnes of carbon dioxide equivalent (CO₂e), consolidation approaches (equity share, operational control), disclosure of Scope 3 categories included in the measurement, GHG gases, etc. • GRI 305- and IFRS S2-specific requirements: GRI 305 contains requirements about GHG emissions that are not included in IFRS S2, and vice versa. <i>Example of GRI 305-specific requirements: Disclosure of gross market-based Scope 2 GHG emissions, separate disclosure of Scope 1 and Scope 3 biogenic CO₂ emissions</i> <i>Example of IFRS S2-specific requirements: Disaggregation of Scope 1 and Scope 2 GHG emissions between the consolidated accounting group and other investees.</i> • Guidance includes a useful mapping of disclosure requirements in GRI 305 and IFRS S2 related to GHG emissions.
How to apply the Integrated Reporting Framework with IFRS S1 and IFRS S2: A mapping tool	Table mapping IFRS S1 and IFRS S2 core content disclosure requirements to the Integrated Reporting (IR) Framework content elements, showing one possible way to incorporate IFRS S1 and IFRS S2 disclosures within an integrated report.	• The tool provides an illustrative mapping of IFRS S1 and IFRS S2 disclosures to the IR Framework. • The mapping does not capture all disclosures required by IFRS S1 and IFRS S2. An entity cannot rely on this mapping tool as the basis for compliance with ISSB Standards.
Webcasts: Current and anticipated financial effects	Explains the overarching requirements for disclosing current and anticipated financial effects in IFRS S1 and IFRS S2 and provides an in-depth look at requirements related to the current reporting period.	• Connected Information: Requirements in IFRS S1 and IFRS S2 on disclosure of current and anticipated financial effects respond to investor demand to understand connections between sustainability risks and opportunities and information in the financial statements. Possibility to cross-reference information already included in the financial statements to avoid duplicates. • Proportionality Mechanisms (see below): Base requirement for current and anticipated financial effects is that both quantitative and qualitative info are provided. Proportionality mechanisms help preparers address challenges associated with the reporting of quantitative information.

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New webcast: Proportionality mechanisms in IFRS Sustainability Disclosure Standards	Explains how the proportionality mechanisms support the application of IFRS S1 and IFRS S2.	• The webcast is accompanied by a factsheet that provides an overview of the proportionality mechanisms and what is covered in the webcast. • Reasons for proportionality mechanisms: Address key challenges that companies might face related to resource constraints, data availability, and specialist availability. • Definition and application of the two proportionality mechanisms: 1. Use all reasonable and supportable information that is available at the reporting date without undue cost or effort. 2. Commensurate with the skills, capabilities, and resources that are available to the company.