

Inventory of Resources Published by the IFRS Foundation to Support Adoption and Implementation of IFRS S1 and S2

1. This appendix provides an updated overview of a selection of existing supporting resources published by the IFRS Foundation following the publication of IFRS S1 and S2, to support adoption and implementation of the standards.
2. These resources may be relevant for the IPSASB following the publication of IPSASB SRS X, *Climate-related Disclosures*, with public sector-specific adaptations, as the IPSASB moves towards adoption and implementation of Phase 1 of the project.

Resource	Description
A selection of IFRS Foundation resources	
Introduction to the ISSB Standards	This resource applies a question-and-answer format to provide an overview of the ISSB; summarize the disclosures prescribed in the IFRS Sustainability Disclosure Standards; and review how to apply the IFRS Sustainability Disclosure Standards to disclose decision-useful information.
Making the Transition from TCFD to ISSB	This resource builds on the TCFD Recommendations and provides guidance on how preparers can make the transition over to IFRS Sustainability Disclosure Standards from the TCFD.
Voluntarily Applying ISSB Standards—A Guide for Preparers	This resource is a comprehensive guide designed to assist preparers to apply ISSB Standards even in the absence of jurisdictional requirements.
IFRS Capacity Building – What's the risk?	This workshop resource is designed to help participants understand the range of potential risks and opportunities associated with climate change, and how to integrate climate related risks and opportunities into business decision-making processes.
Supporting material for IFRS S1	
Educational material: Sustainability-related risks and opportunities and the disclosure of material information	This educational material describes the characteristics of material information and the concept of sustainability-related risks and opportunities. It also explains the requirements related to identifying and disclosing material information about sustainability-related risks and opportunities that could reasonably be expected to affect an entity's prospects.
Educational material: Using the SASB Standards to Meet the Requirements in IFRS S1	This educational material introduces the SASB Standards and describes how a company uses the SASB Standards to meet the requirements in IFRS S1.
Supporting material for IFRS S2	

IFRS S2: Industry-based Guidance on implementing Climate-related Disclosures	This resource offers possible ways to identify, measure and disclose information about climate-related risks and opportunities that are associated with particular business models and economic activities.
Educational material: Disclosing information about anticipated financial effects applying ISSB Standards	This educational material focuses on disclosures of information about anticipated financial effects of climate-related risks and opportunities, and helps preparers understand the application of the relevant requirements in the standard.
Educational material: Applying IFRS S1 when Reporting only Climate-related Disclosures in Accordance with IFRS S2	This educational material helps preparers understand which requirements in IFRS S1 are applicable when a company discloses information on only climate-related risks and opportunities in accordance with IFRS S2.
Educational material: Greenhouse Gas Emissions Disclosure requirements applying IFRS S2 Climate-related Disclosures	This educational material provides information on understanding HG emissions disclosure requirements in IFRS S2, including the use of the GHG Protocol Standards.
Guidance document: Disclosing information about an entity's climate-related transition, including information about transition plans, in accordance with IFRS S2	This document builds on materials published by the Transition Plan Taskforce (TPT) and provides guidance to enable entities to provide high-quality information about their transition towards a lower-carbon economy when applying IFRS S2.
Comparison – IFRS S2 with the TCFD recommendations	This resource summarizes the differences between IFRS S2 and the TCFD Recommendations.
Interoperability considerations for GHG emissions when applying GRI Standards and ISSB Standards	This document illustrates the areas of interoperability between GRI 305: Emissions 2016 (GRI 305) and IFRS S2 Climate-related Disclosures (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.