
Knowledge hubの紹介

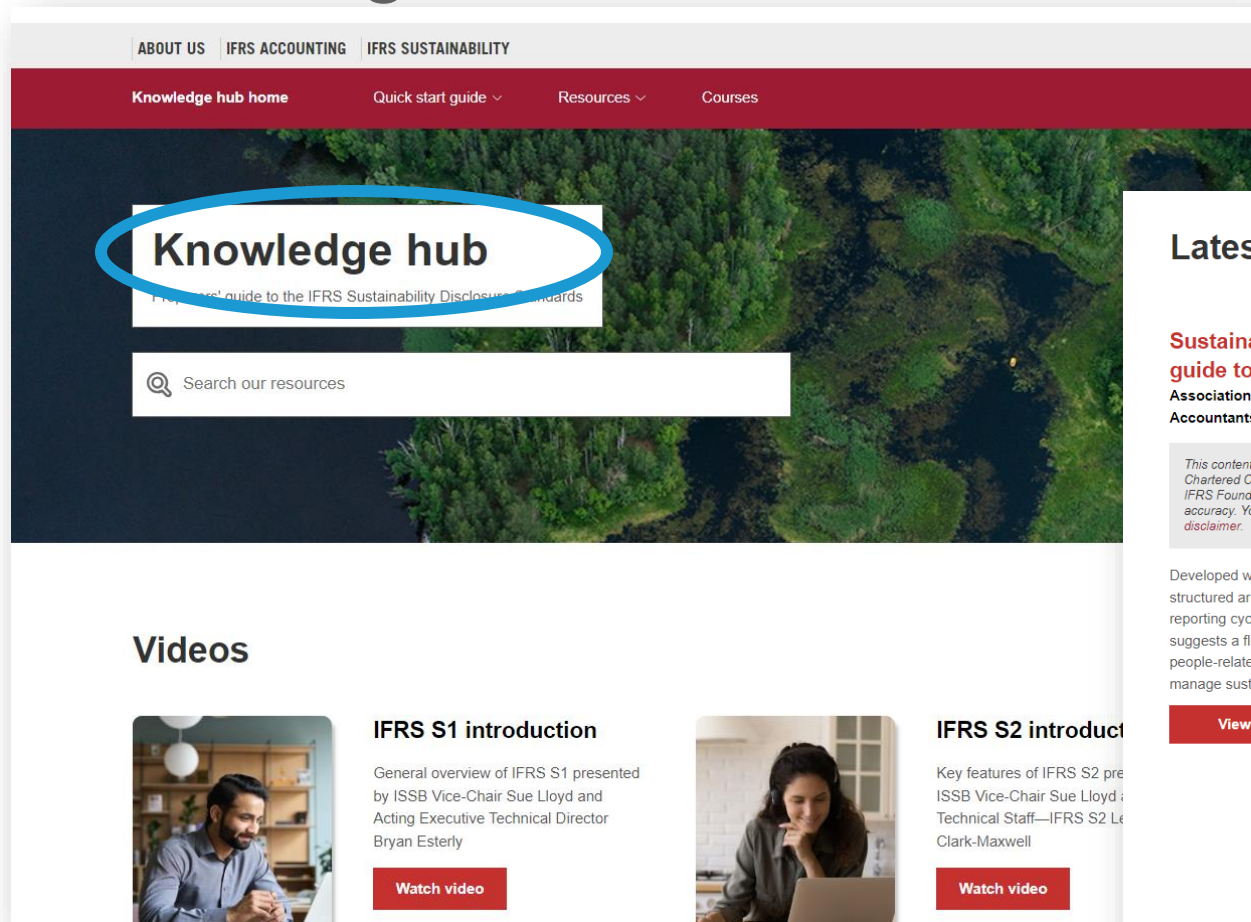
2024年2月

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Knowledge hub

Knowledge hub

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Knowledge hub home Quick start guide ▾ Resources ▾ Courses

Knowledge hub

Find a guide to the IFRS Sustainability Disclosure Standards

Search our resources


Videos



IFRS S1 introduction

General overview of IFRS S1 presented by ISSB Vice-Chair Sue Lloyd and Acting Executive Technical Director Bryan Esterly

Watch video



IFRS S2 introduction

Key features of IFRS S2 presented by ISSB Vice-Chair Sue Lloyd and Acting Executive Technical Staff—IFRS S2 Lead Clark-Maxwell

Watch video

Latest resources

Sustainability reporting: the guide to preparation

Association of Chartered Certified Accountants (ACCA)

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Developed with proportionality in mind and structured around an eight-stage sustainability reporting cycle, ACCA's first-in-a-series guide suggests a flow of process-, technology- and people-related activities to prepare for and manage sustainability reporting.

View resource

Emerging Economies Climate Risks and Best Practices for Climate Risk Disclosures

UN Environment Program Finance Initiative (UNEP-FI)

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Designed for organisations at the start of their sustainability journey, the report provides a comprehensive overview of climate risks and opportunities in emerging economies and practical guidance to integrate climate considerations into financial reporting processes. It also supports policymakers in creating an enabling environment for the adoption of sustainable finance practices and facilitating the adoption of standardised approaches for climate risk management. Finally, the report showcases concrete case studies and looks into climate disclosure regulatory landscapes in emerging economies.

View resource

UN Sustainability Stock Exchange Initiative Training

UN Sustainable Stock Exchanges Initiative

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This training program has been developed to build participants' understanding 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.

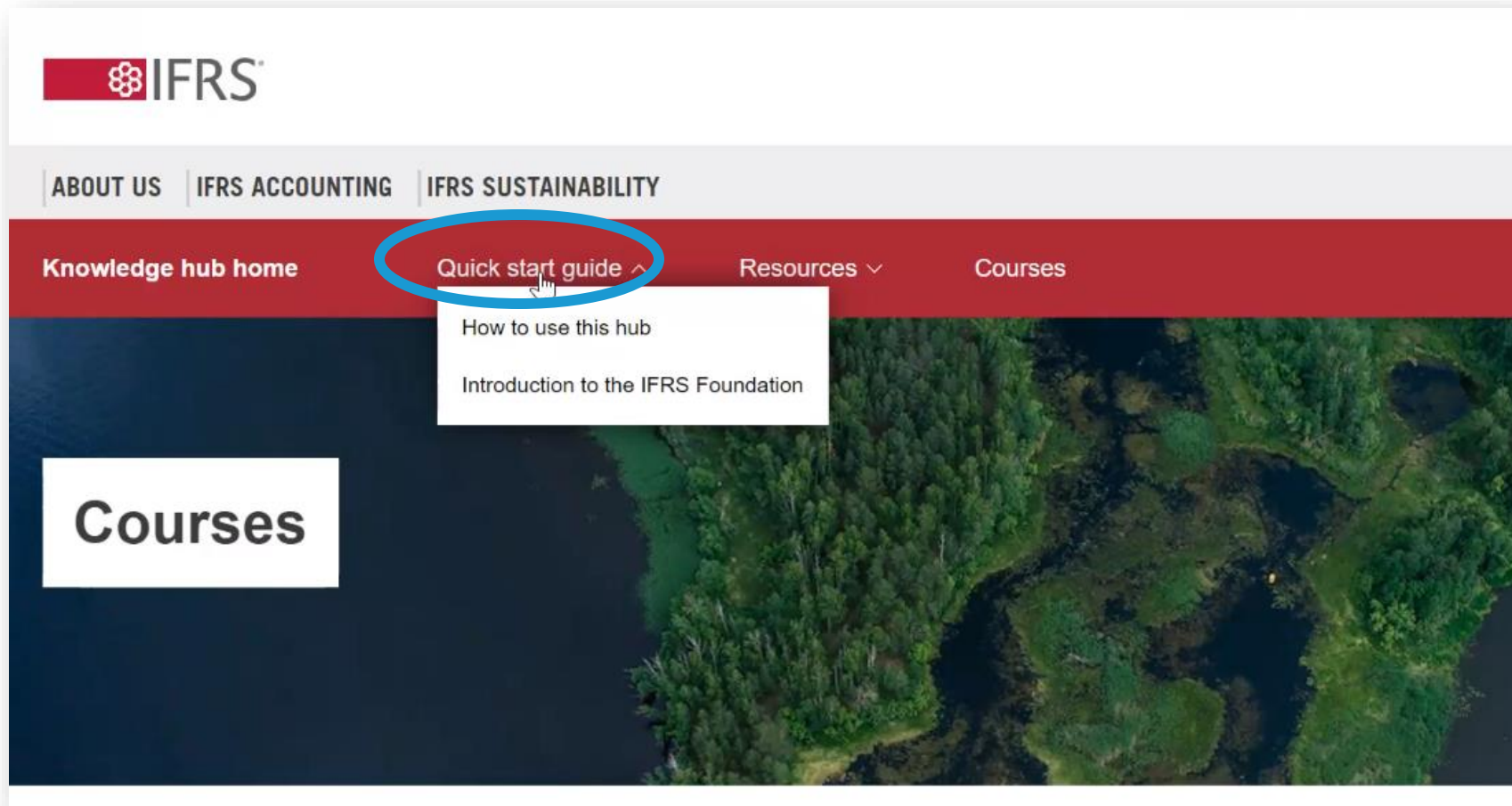
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Quick start guide *

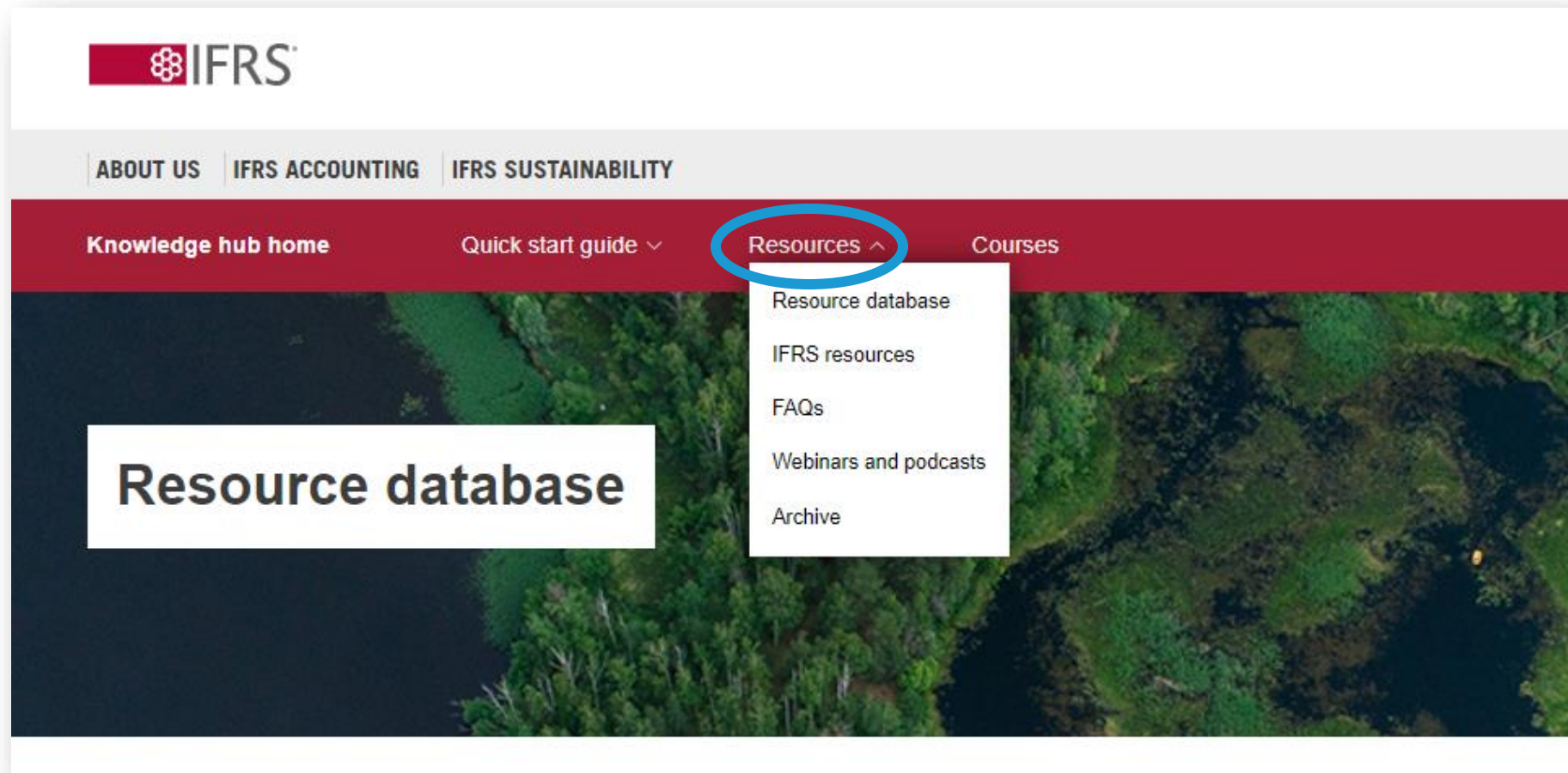
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Resources*

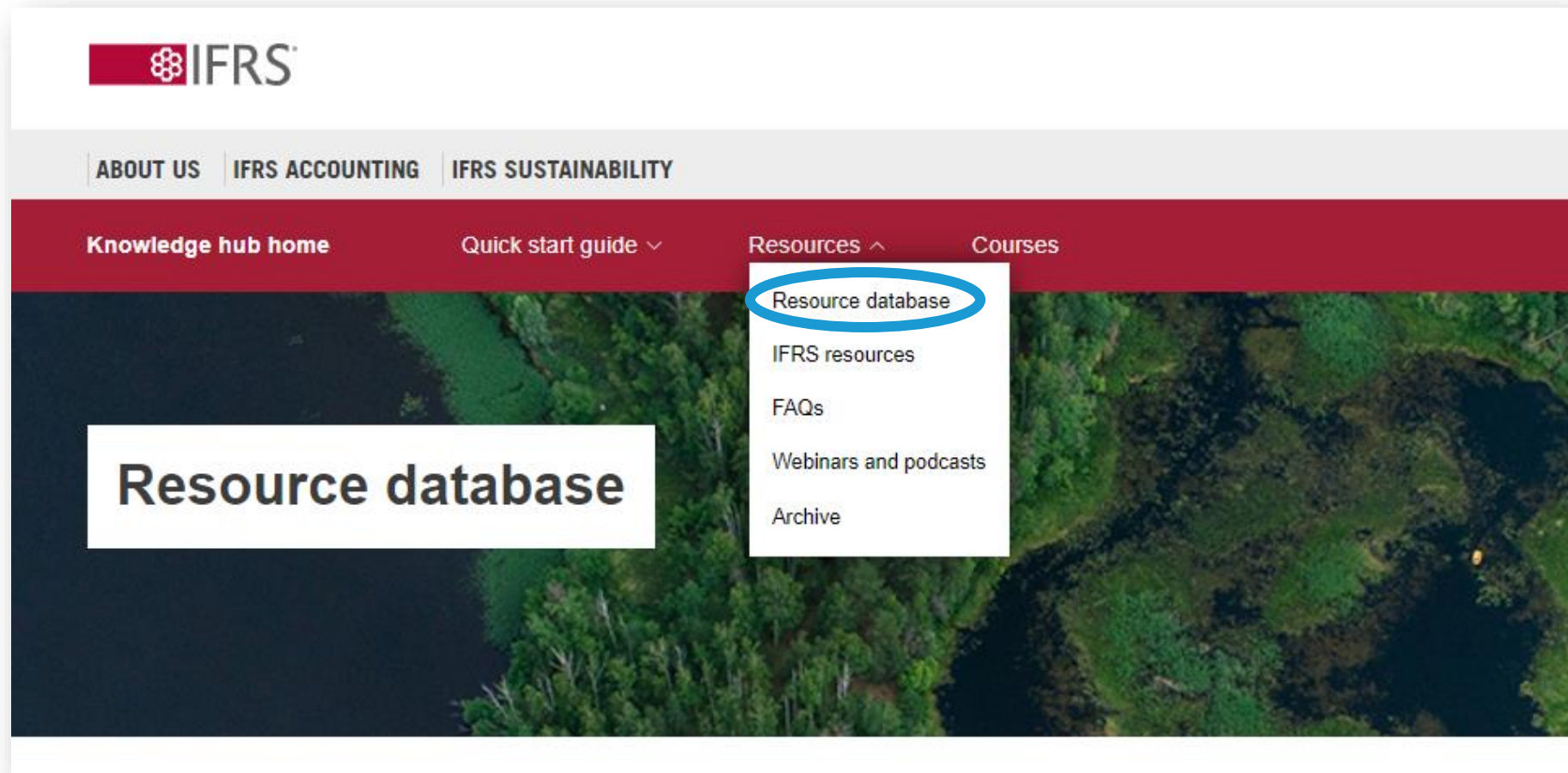
* <https://www.ifrs.org/sustainability/knowledge-hub/>



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Resources*

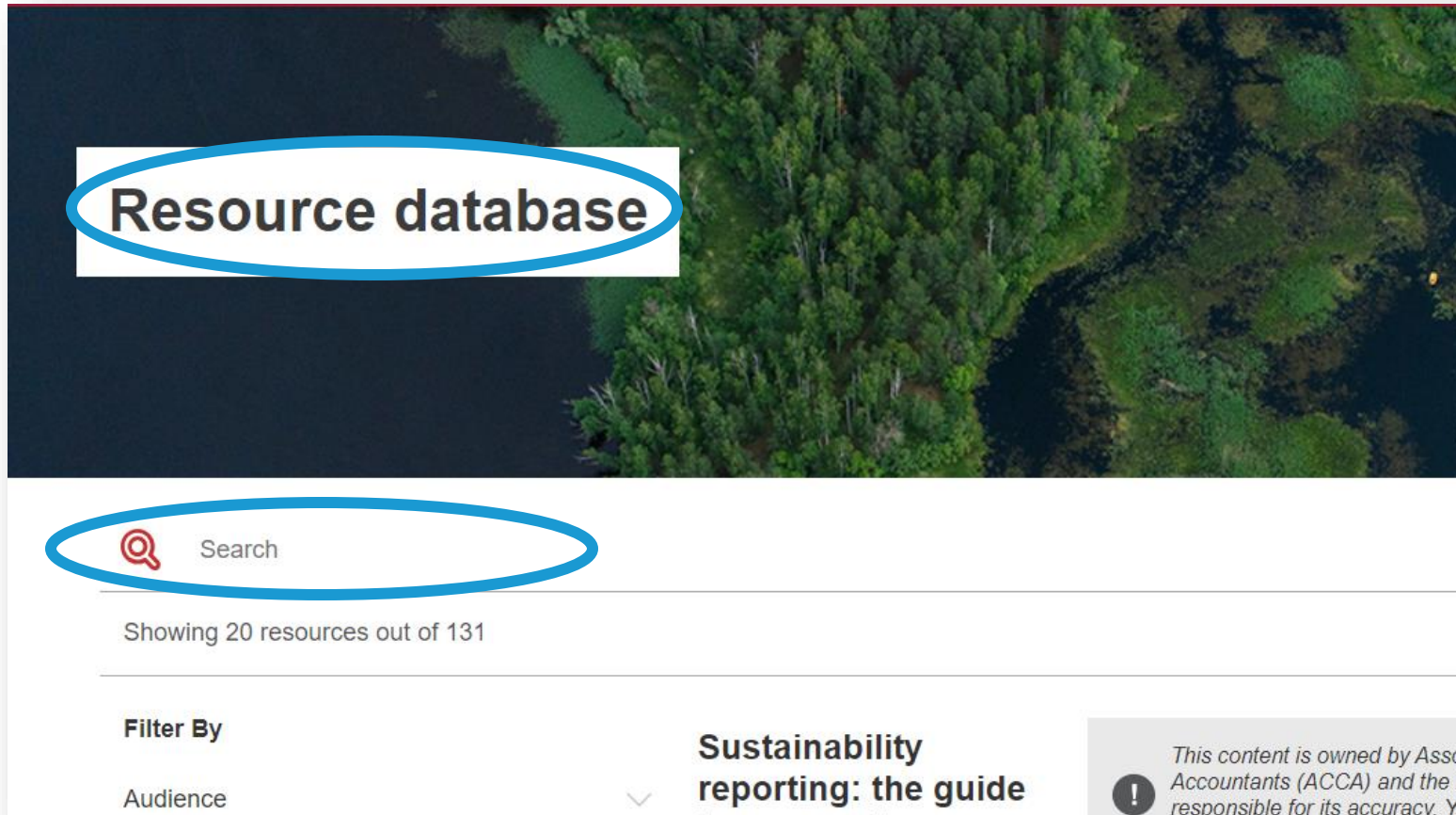
* <https://www.ifrs.org/sustainability/knowledge-hub/>




Knowledge hub

Resources – Resource database *

* <https://www.ifrs.org/sustainability/knowledge-hub/knowledge-hub-search/>



Resource database


 Search

Showing 20 resources out of 131

Filter By

Audience

Sustainability reporting: the guide

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Knowledge hub

Resources – Resource database *

* <https://www.ifrs.org/sustainability/knowledge-hub/knowledge-hub-search/>

The screenshot displays the IFRS Sustainability Knowledge Hub interface. At the top, a navigation bar includes links for 'Knowledge hub home', 'Quick start guide', 'Resources', and 'Courses'. The main header area features a large image of a forest with a white box containing the text 'Resource database'. Below this, a search bar is highlighted with a blue circle and the number 1. The search results show two resources, with the first one, 'Scope 2 Guidance - GHG Protocol', highlighted with a blue circle and the number 2. The search filters are visible on the right side, including 'Filter By', 'Audience', 'Document type', 'Jurisdiction', and 'Language'. The 'Language' filter is expanded, showing a list of languages with 'Japanese' selected. The search results are sorted by 'Publication Date'. The first result, 'Scope 2 Guidance - GHG Protocol', is highlighted with a blue circle and the number 3. It includes a disclaimer, author information (World Resources Institute (WRI), Jan 2015), and a 'View resource' button. The second result, 'Corporate Standard - GHG Protocol', is also visible below it.

Knowledge hub home **Quick start guide** ▾ **Resources** ▾ **Courses**

Resource database

1 GHG

Showing 2 resources out of 2

Filter By

Audience ▾

Document type ▾

Jurisdiction ▾

2 **Language**

- ☐ Arabic
- ☐ Bahasa
- ☐ Burmese
- ☐ Cantonese
- ☐ Chinese (Simplified)
- ☐ Dutch
- ☐ English
- ☐ French
- ☐ Indonesian
- ☒ Japanese

Sort by: Publication Date ▾

3 **Scope 2 Guidance - GHG Protocol**

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Author: **World Resources Institute (WRI)**
Date: Jan 2015

[View resource](#)

The Scope 2 Guidance standardises how corporations measure emissions from purchased or acquired electricity, steam, heat and cooling (called 'scope 2 emissions'). The guidance includes: (1) new requirements for accounting for emissions from energy contracts and instruments (such as renewable energy credits) in GHG inventories, (2) eight Scope 2 Quality Criteria that all contractual instruments must meet in order to be a reliable data source for the scope 2 market-based method, (3) recommendations for transparently disclosing information about energy purchases and (4) 11 short case studies to illustrate the benefits of the new requirements.

Corporate Standard - GHG Protocol

! This content is owned by World Resources Institute (WRI) and the IFRS Foundation is not responsible for its accuracy. Your use of the content is subject to the [disclaimer](#).

Author: **World Resources Institute (WRI)**
Date: Mar 2004

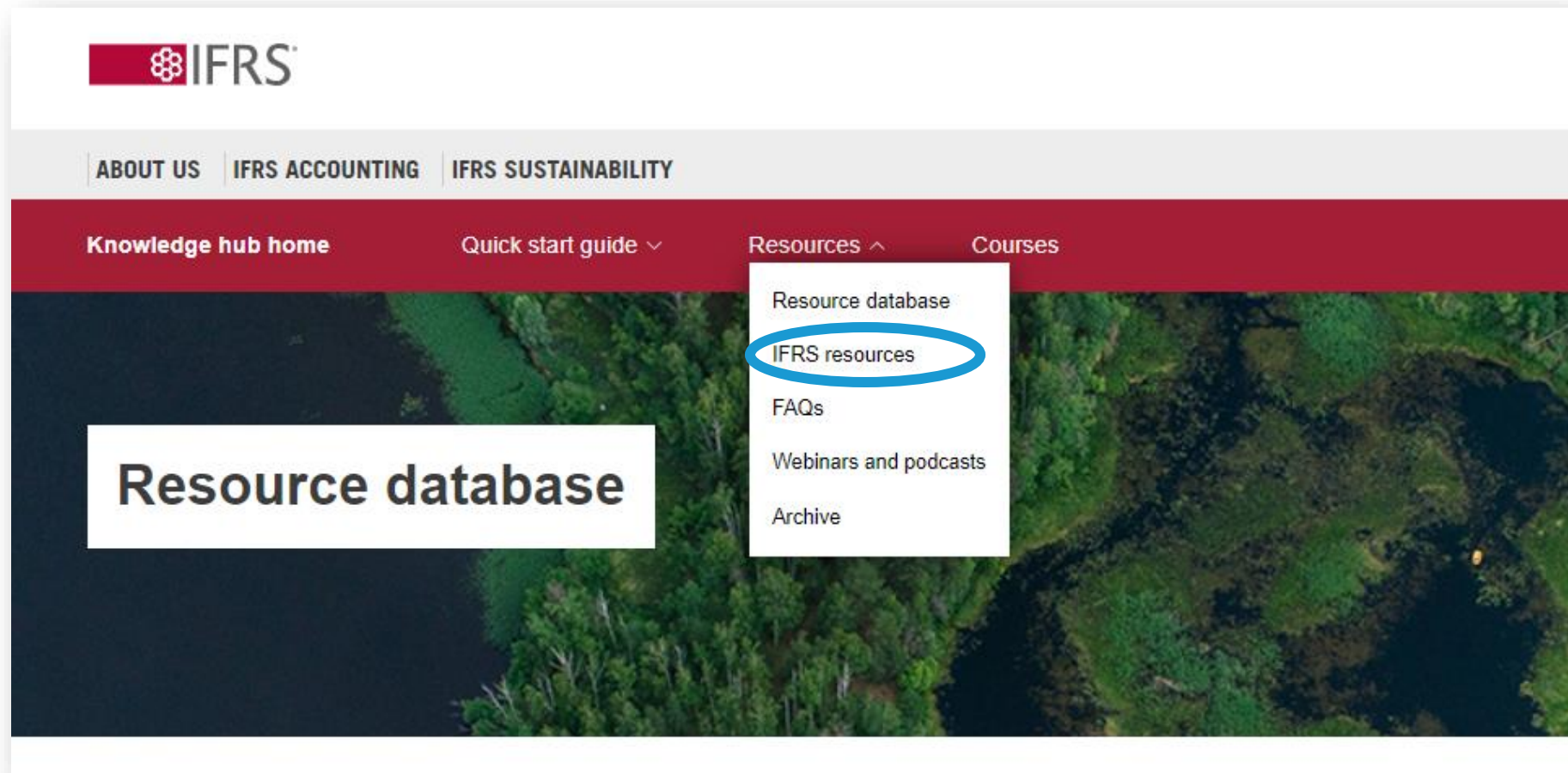
[View resource](#)

The GHG Protocol Corporate Accounting and Reporting Standard provides requirements and guidance for companies and other organisations preparing a corporate-level GHG emissions inventory. The standard covers the accounting and

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* <https://www.ifrs.org/sustainability/knowledge-hub/>

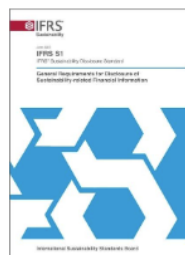


Knowledge hub

Resources – IFRS resources *

* <https://www.ifrs.org/sustainability/knowledge-hub/ifrs-resources/>

The ISSB has led the development of multiple resources linked to the new Standards. This work will continue and the list will be updated as new resources are published.



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

IFRS S1 prescribes how an entity prepares and reports its sustainability-related financial disclosures. It sets out general requirements for the content and presentation of those disclosures so that the information disclosed is useful to users in making decisions relating to providing resources to the entity.

[Access IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information.](#)

Supporting materials for IFRS S1

The ISSB has undertaken a number of activities to support consistent application of the Standard. Find information about all these activities.

[Access the supporting materials for S1.](#)



IFRS S2 Climate-related Disclosures

IFRS S2 sets out the requirements for disclosing information about an entity's climate-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term.

[Access IFRS S2 Climate-related Disclosures.](#)

Supporting materials for IFRS S2

The ISSB has undertaken a number of activities to support consistent application of the Standard. Find information about all these activities.

[Access supporting materials for IFRS S2.](#)



Introduction to the ISSB Standards

This resource applies a question-and-answer format to:

- provide an overview of the ISSB, its purpose and its role in the global reporting landscape;
- provide an overview of objectives and disclosures prescribed in the IFRS Sustainability Disclosure Standards; and
- summarise how to apply the IFRS Sustainability Disclosure Standards to disclose decision-useful information.

[Read the introduction to the ISSB Standards.](#)



Making the transition from TCFD to ISSB

This resource discusses what taking over monitoring from the TCFD means and how preparers can make the transition over to IFRS Sustainability Disclosure Standards from the TCFD.

[Read about making the transition from TCFD to ISSB.](#)



Interoperability considerations for GHG emissions when applying GRI Standards and ISSB Standards

This resource has been developed to illustrate 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.

[Read Interoperability considerations for GHG emissions when applying GRI Standards and ISSB Standards.](#)



Integrated reporting frequently asked questions

These integrated reporting FAQs provide practical insights about the fundamental concepts, guiding principles and content elements of the Integrated Reporting Framework, as well as the relationship between the Framework and the IFRS Sustainability Disclosure Standards and other tools in the corporate reporting ecosystem.

[Read the integrated reporting frequently asked questions.](#)

How to apply the Integrated Reporting Framework with IFRS S1 and IFRS S2: a mapping tool

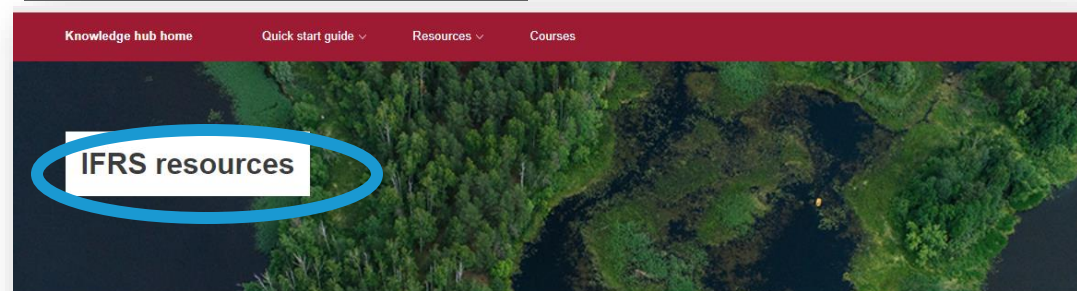
This interactive tool aims to show preparers one possible way to incorporate IFRS S1 and IFRS S2 disclosures within an integrated report.

[Access the mapping tool.](#)

Knowledge hub

Resources – IFRS resources *

* <https://www.ifrs.org/sustainability/knowledge-hub/ifrs-resources/>



The ISSB has led the development of multiple resources linked to the new Standards. This work will continue and the list will be updated as new resources are published.



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

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[Access IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information.](#)

Supporting materials for IFRS S1

The ISSB has undertaken a number of activities to support consistent application of the Standard. Find information about all these activities.

[Access the supporting materials for S1.](#)



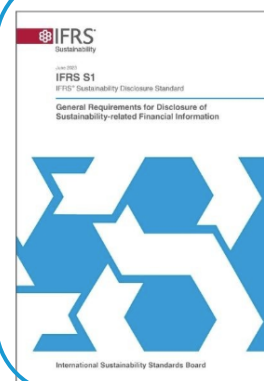
IFRS S2 Climate-related Disclosures

IFRS S2 sets out the requirements for disclosing information about an entity's climate-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term.

[Access IFRS S2 Climate-related Disclosures.](#)

Supporting materials for IFRS S2

The ISSB has led the development of multiple resources linked to the new Standards. This work will continue and the list will be updated as new resources are published.



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

IFRS S1 prescribes how an entity prepares and reports its sustainability-related financial disclosures. It sets out general requirements for the content and presentation of those disclosures so that the information disclosed is useful to users in making decisions relating to providing resources to the entity.

[Access IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information](#)

Supporting materials for IFRS S1

The ISSB has undertaken a number of activities to support consistent application of the Standard. Find information about all these activities.

[Access the supporting materials for S1.](#)



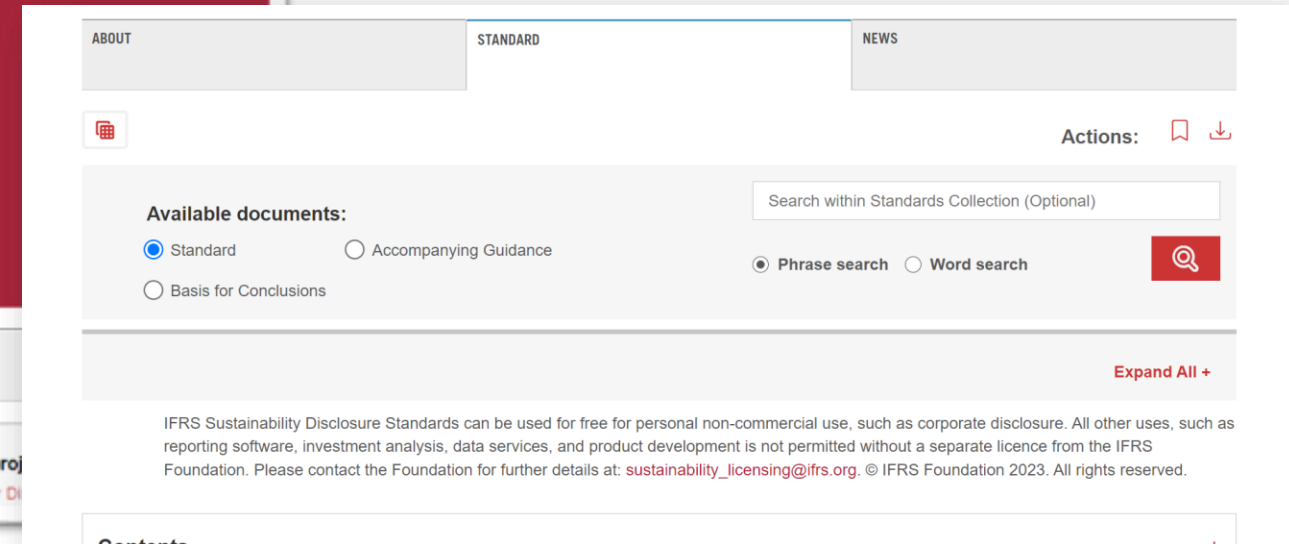
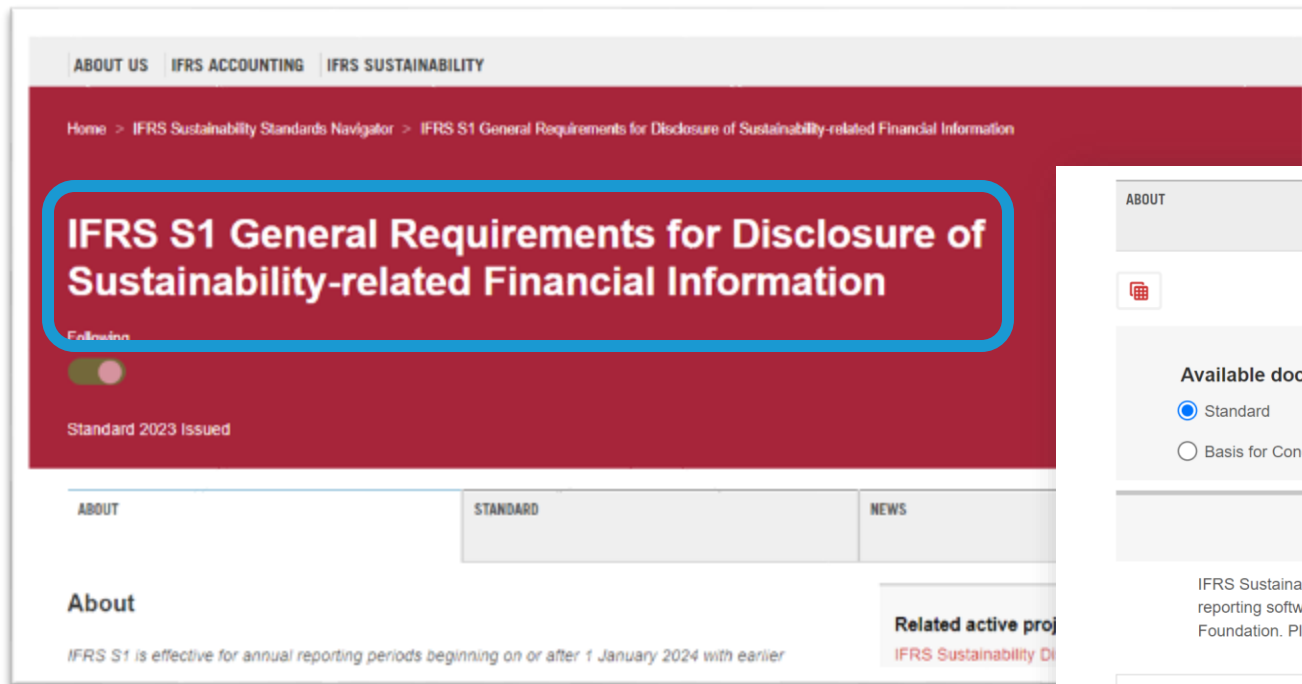
IFRS S2 Climate-related Disclosures

IFRS S2 sets out the requirements for disclosing information about an entity's climate-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term.

Knowledge hub

Resources – IFRS resources - Access IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information *

* <https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s1-general-requirements/>



IFRS S1、S2の日本語訳: <https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/sustainability-pdf-collection/?language=%2Fcontent%2Fcq%3Atags%2Fifrs%2Flocalisation%2Flanguage%2Fjapanese&issue-type=%2Fcontent%2Fcq%3Atags%2Fifrs%2Fproduction%2Fissuetype%2Fissued&year=2023&layer=%2Fcontent%2Fcq%3Atags%2Fifrs%2Fproduction%2Fstandard-layer%2Fbase>

Knowledge hub

Resources – IFRS resources - Access IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information *

* <https://www.ifrs.org/supporting-implementation/supporting-materials-for-ifrs-sustainability-disclosure-standards/ifrs-s1/>

Home > Supporting materials for IFRS Sustainability Disclosure Standards
> IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information

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

IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* was issued by the ISSB on 26 June 2023 and has an effective date of 1 January 2024.

The ISSB has undertaken a number of activities to support consistent application of the Standard. You can find information about all these activities by following the links below. This includes educational materials prepared since the Standard was issued, sources of guidance, information about the upcoming activities of the Transition Implementation Group (TIG) and information about the ISSB Knowledge Hub.

IFRS Sustainability Disclosure Standard
IFRS S1

The ISSB has undertaken a number of activities to support consistent application of the Standard. You can find information about all these activities by following the links below. This includes educational materials prepared since the Standard was issued, sources of guidance, information about the upcoming activities of the Transition Implementation Group (TIG) and information about the ISSB Knowledge Hub.

+ Educational materials

+ Webcasts and webinars

+ Transition Implementation Group (TIG)

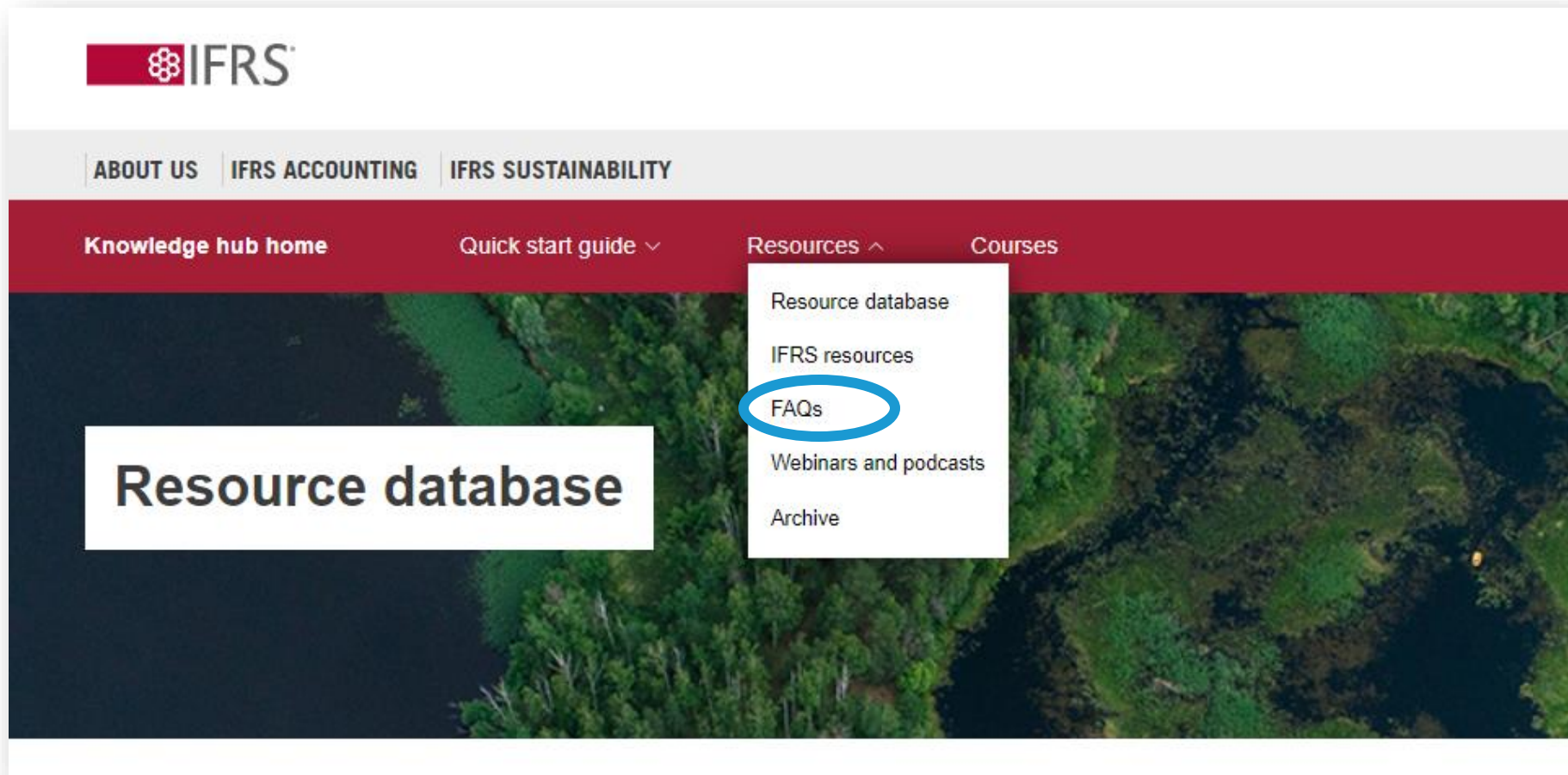
+ Sources of guidance

+ IFRS Sustainability knowledge hub

Knowledge hub

Resources – IFRS resources *

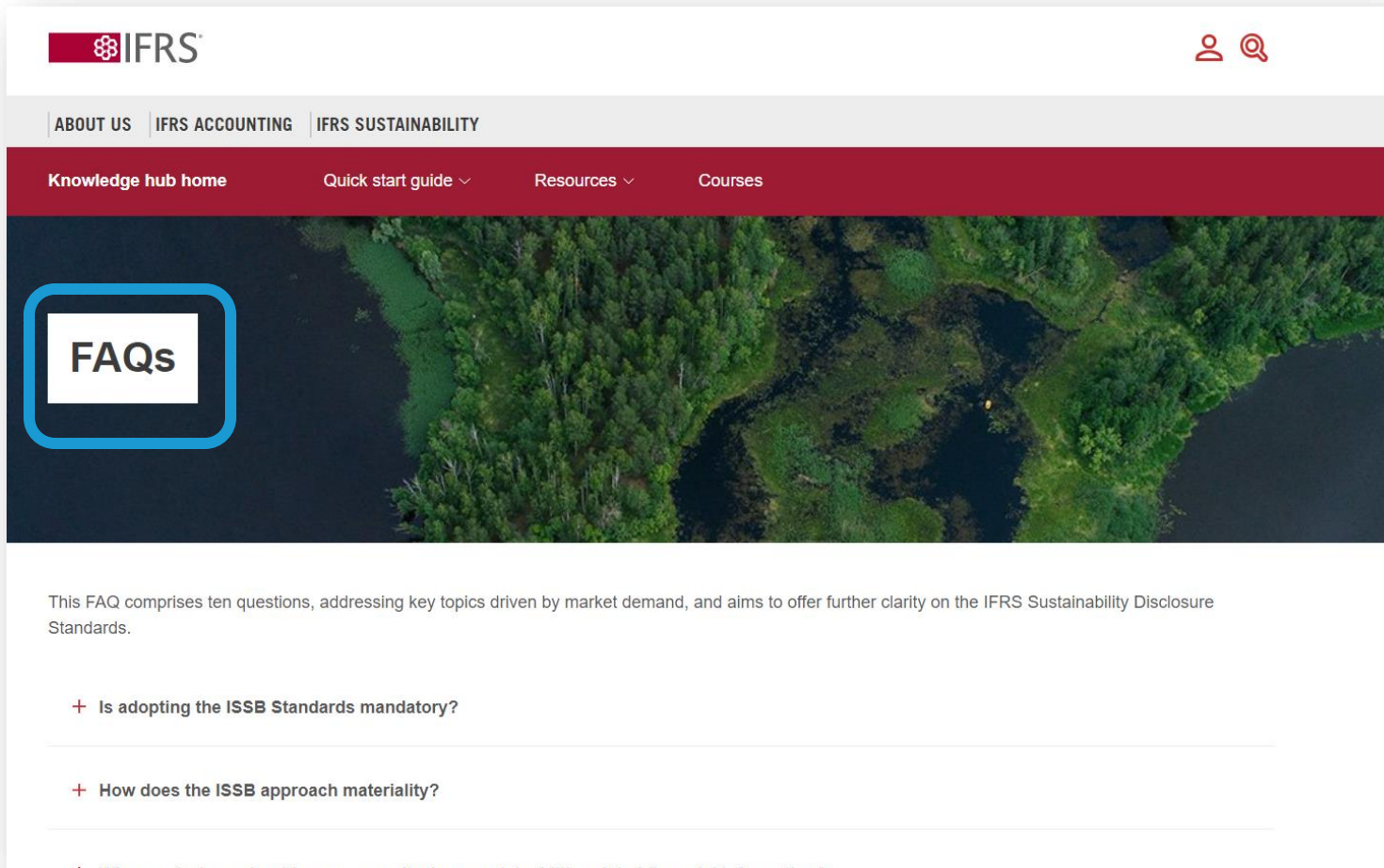
* <https://www.ifrs.org/sustainability/knowledge-hub/>



Knowledge hub

Resources – IFRS resources - FAQs*

* <https://www.ifrs.org/sustainability/knowledge-hub/faqs/>



The screenshot shows the IFRS Sustainability Knowledge Hub website. The header includes the IFRS Sustainability logo and navigation links: ABOUT US, IFRS ACCOUNTING, and IFRS SUSTAINABILITY. Below the header is a red navigation bar with links: Knowledge hub home, Quick start guide, Resources, and Courses. The main content area features a large image of a forest with a blue box highlighting the 'FAQs' link. Below the image, a paragraph states: 'This FAQ comprises ten questions, addressing key topics driven by market demand, and aims to offer further clarity on the IFRS Sustainability Disclosure Standards.' Two questions are listed with expandable icons: '+ Is adopting the ISSB Standards mandatory?' and '+ How does the ISSB approach materiality?'. A third question is partially visible at the bottom: '+ When and where should a company disclose sustainability-related financial information?'

Knowledge hub

Resources – IFRS resources - FAQs*

* <https://www.ifrs.org/sustainability/knowledge-hub/faqs/>

+ Is adopting the ISSB Standards mandatory?

– How does the ISSB approach materiality?

The IFRS Foundation's focus is on meeting the information needs of existing and potential investors, lenders and other creditors, referred to as primary users of general purpose financial reports (primary users).

IFRS Sustainability Disclosure Standards therefore require a company to disclose material information about the sustainability-related risks and opportunities that could reasonably be expected to affect its prospects. The definition of material information is aligned with that used in IFRS Accounting Standards—that is, information is material if omitting, misstating or obscuring that information could reasonably be expected to influence decisions that primary users of general purpose financial reports make on the basis of those reports (IFRS S1.17–18).

Information about a sustainability-related risk or opportunity might be material because of the nature or magnitude of that risk or opportunity, or a combination of both, judged in relation to the company's circumstances. The provisions in IFRS S1 apply broadly to all sustainability-related financial disclosures (including climate-related disclosures) (IFRS S1.21).

See IFRS S1.BC67–84 for more information.

+ When and where should a company disclose sustainability-related financial information?

– What is meant by 'use all reasonable and supportable information that is available to the entity at the reporting date without undue cost or effort'?

The requirement to use 'all reasonable and supportable information that is available ... without undue cost or effort' is designed to ease concerns around the need for flawless data. More specifically, it is intended to support preparers in dealing with measurement uncertainty and to scale the requirements in IFRS S1 and IFRS S2 specifically for companies with fewer resources, which could include small companies, companies new to sustainability reporting, and companies operating in jurisdictions where capital markets are less developed or that have had little exposure to (or experience with) sustainability reporting.

The requirement considers the following:

- information has to be reasonable and supportable (the company can neither ignore nor fabricate information that would inform its disclosure); and
- information must be available without undue cost or effort (an exhaustive effort to obtain, develop or analyse information is unnecessary).

This concept is not unique to sustainability-related financial disclosures. IFRS Accounting Standards also use this concept in specific circumstances to facilitate application of requirements that involve a high level of outcome or measurement uncertainty. As a result, this will be familiar to preparers, users, regulators and auditors.

+ Are companies that apply ISSB Standards required to assure their disclosures?

– Is there a template I can use to guide the disclosure of sustainability-related financial information?

Ultimately each company decides how best to apply the ISSB Standards, taking account of relevant jurisdictional requirements.

The IFRS Foundation offers a broad range of educational material to support the widespread adoption and implementation of the ISSB Standards. The Foundation does not provide templates because each company's facts and circumstances differ. [Specific examples to illustrate aspects of IFRS S2 have been provided in the IFRS S2 Accompanying Guidance on Climate-related Disclosures.](#) These examples are not intended to provide interpretative guidance.

In addition, the Knowledge Hub includes resources designed to support preparers with implementing IFRS S1 and IFRS S2. The resource database includes the annual TCFD status reports, which point to examples of disclosures that demonstrate good practice in relation to governance, strategy, risk management, and metrics and targets. The Foundation will add further guidance and resources to this database over time.

More information is available on the [IFRS Sustainability education, membership and licensing page](#).

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- [Join](#) the team