



IFRS Sustainability
CAPACITY
BUILDING

FREE ONLINE TRAINING

APPLYING THE IFRS SUSTAINABILITY DISCLOSURE STANDARDS

BACKGROUND

In June 2023, the International Financial Reporting Standards Foundation (IFRS) ushered in a new era of corporate sustainability-related disclosure to capital markets worldwide with the launch of IFRS S1, “General Requirements for Sustainability-related Financial Information” and IFRS S2 “Climate-related Disclosures.” The IFRS Sustainability Standards were developed by the International Sustainability Standards Board (“ISSB”). In order to help capital market participants to implement the new standards and to build capacity for consistent, global uptake, the UN SSE and IFC have partnered with the IFRS Foundation to provide training free-of charge with UN SSE Partner Exchanges.

TRAINING FORMAT

- **Hosted by SSE Partner Exchanges**, inviting their issuers and other interested market participants to join the virtual training
- **Facilitated by experts** from the IFRS and SSE
- **Delivered online** with interactive activities and direct interaction with expert facilitators
- **Q&A** open throughout the training
- Training includes **3.5 hours** of live facilitation and a homework exercise for extended learning

PARTICIPANTS

Listed companies or companies working with or providing products and services to listed companies, financial-sector organizations, regulatory authorities and standard setting organizations should encourage employees working in the following areas to participate:

- **Governance and leadership**
- **Strategy development and implementation**
- **Risk management**
- **Accounting and finance**
- **Sustainability and climate strategy**



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CONTENT

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

MODULES

MODULE 1: PREPARE

Guiding participants on how they can build on existing knowledge of the **landscape** and **purpose** of sustainability-related disclosure.

MODULE 2: ALIGN

Guiding participants on applying the IFRS Standards as the **global baseline** and further enhancing disclosure to meet **geographical, sectoral and regulatory requirements**.

MODULE 4: COMMUNICATE

Guiding report preparers on disclosing sustainability-information in general-purpose reporting while taking into consideration **location, efficiency** and **user confidence**.

MODULE 3: IMPLEMENT

Guiding participants on the processes upholding effective disclosure through **identifying, evaluating** and **integrating** sustainability-related risks and opportunities.



The training content was developed collaboratively by the UN SSE, IFRS Foundation and IFC, through its integrated ESG program implemented in partnership with the State Secretariat for Economic Affairs of Switzerland SECO.