IFRS®
Sustainability

THE IFRS FOUNDATION PRESENTS

PERSPECTIVES ON SUSTAINABILITY DISCLOSURE

WEBINAR SERIES

Episode 12: Climate-related scenario analysis

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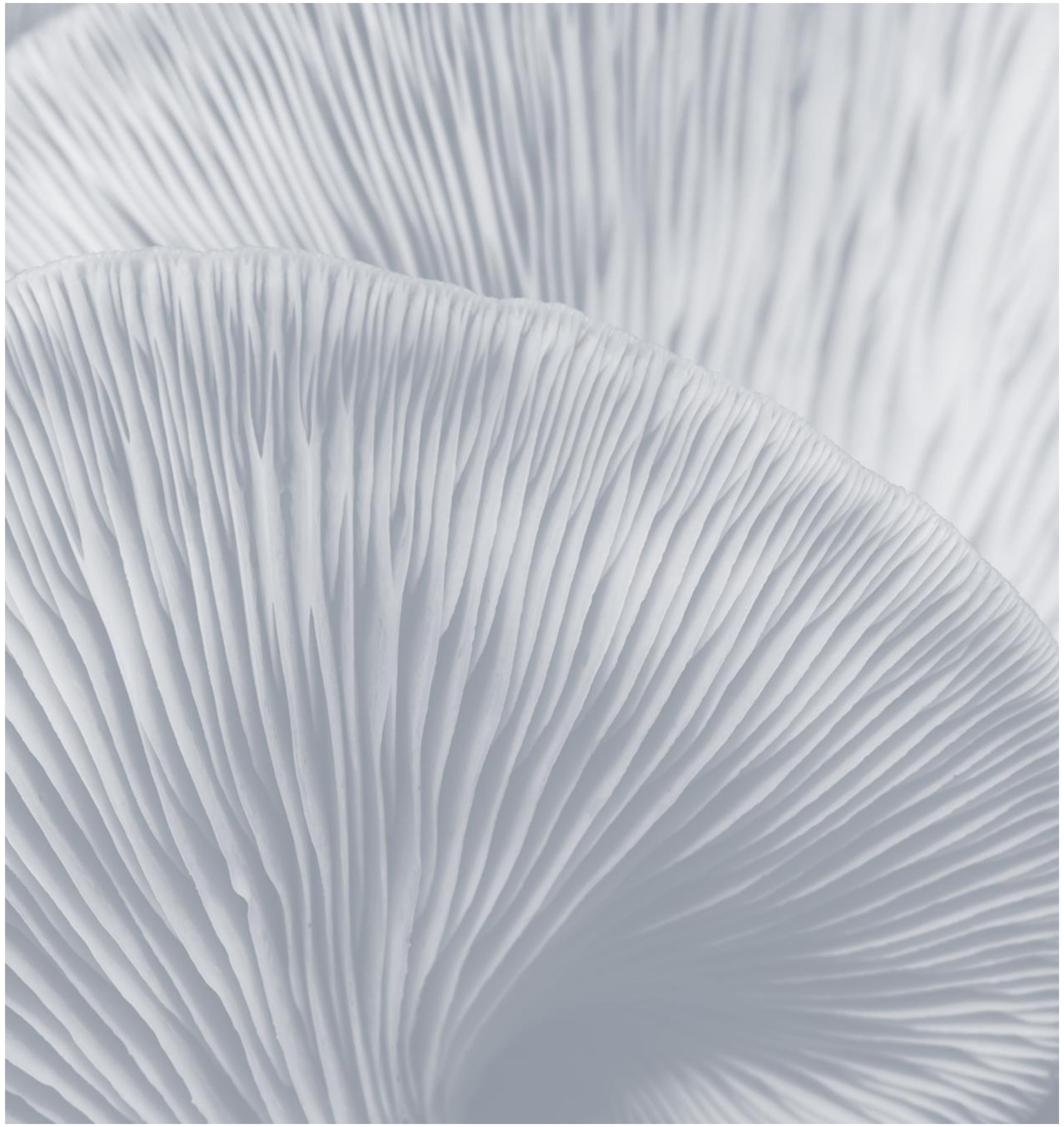
Perspectives on sustainability disclosure

- IFRS Foundation webinar series to share knowledge on key topics connected to sustainability disclosures
- Ask your questions using the Q&A window
- This webinar is recorded and will be available on the IFRS knowledge hub (ifrs.org/sustainability/knowledge-hub/)

Disclaimer: The information and topics discussed in the webinar do not constitute implementation guidance from the IFRS Foundation.



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Joining us today are:
2900+ registrants
From 137 jurisdictions

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Sustainability within a company	26%
Financial management & reporting	9%
Accounting profession / auditors	7%
Academic faculty	6%
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- Nigeria
- Pakistan
- Philippines
- Singapore
- South Africa
- Spain
- Sri Lanka
- Switzerland
- Turkey
- United Arab Emirates
- United Kingdom
- United States

Today we will discuss:

Today we will explore climate-related scenario analysis and resilience disclosure requirements under IFRS S2, discussing how companies can implement these requirements to assess their resilience to climate-related risks and opportunities and provide decision-useful information to investors.

- **IFRS S2 requirements & proportionality**: understanding mandatory disclosure requirements for climate resilience assessment and applying approaches "commensurate with circumstances"
- **Scenario selection & documentation**: insights on selecting climate scenarios and meeting IFRS S2 disclosure requirements about inputs, sources, and relevance to business circumstances
- **Implementation approaches**: balancing qualitative narratives with quantitative modeling based on entity capabilities and risk exposure
- **Strategic integration:** translating scenario analysis outputs into meaningful insights for strategic planning and risk management frameworks
- **Uncertainty assessment:** identifying and communicating significant areas of uncertainty inherent in climate resilience assessments
- **Capability development:** building scenario analysis expertise over time while meeting investor information needs for decision-making

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Webinar series – Perspectives on sustainability disclosure
Episode 12: Climate-related scenario analysis

Speakers

Moderator

Veronika Pountcheva
Board Member
ISSB

Evelyn Wen-Qian Yong
Senior Consultant
International Actuarial Association (IAA)

Ellie Johnston
Director of Programs
Climate Interactive

Nisheeth Srivastava
Head of Group ESG Reporting
AIA Group

Ravi Abeywardana
ISSB Engagement
IFRS Foundation

*Ask your questions in the Q&A window.

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Knowledge hub

Supporting the application of **IFRS Sustainability Disclosure Standards**

FAQs, guides and resources curated by the IFRS Foundation and third-party organisations in support of global drive to build capacity

IFRS Sustainability Symposium

Thursday 30 October 2025, London and online

www.IFRSSustainabilitySymposium.com

Discounts available for participants from low income or lower-middle income countries, and those registering as a group.

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Visit ifrs.org to find out more

- Access the Standards and supporting materials
- Listen to the monthly podcast
- Respond to live consultations
- Sign up for news alerts
- Visit ifrs.org/knowledgehub
- Observe ISSB meetings
- Join the team