

INSTRUCTIONS UP TO PREVIOUS MEETING

Meeting	Instruction	Actioned
September 2024	1. All instructions provided up until September 2024 were reflected in IPSASB SRS ED 1, <i>Climate-related Disclosures</i>	1. All instructions provided up until September 2024 were reflected in IPSASB SRS ED 1, <i>Climate-related Disclosures</i>
April 2025	2. Ensure responses are sufficiently reflected for the following issues: (a) Alignment with IFRS S2; (b) Just transition and trade-off decisions; (c) Proportionality considerations; and (d) Potential implications of adopting IPSASB SRS independently of IPSAS	2. Agenda Item 5 ; In progress
	3. Consider further and analyze potential reasons for high rates of non-response to certain SMCs	3. In progress

DECISIONS UP TO PREVIOUS MEETING

Meeting	Decision	BC Reference
September 2024	1. All decisions have been reflected in IPSASB SRS ED 1, <i>Climate-related Disclosures</i>	1. Not Applicable
March 2025	2. Maintain flexibility and transparency in undertaking the consultation analysis and in the categorization of key issues	2. In progress