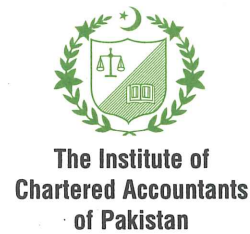


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ALL MEMBERS OF THE INSTITUTE

Dear Member,

Guide - The Essentials of GHG Accounting under IFRS Sustainability Disclosure Standards

It is with great pleasure that we present our publication on greenhouse gas emissions accounting and reporting "*The Essentials of GHG Accounting under IFRS Sustainability Disclosure Standards*". This resource has been crafted to serve as a comprehensive guide for industry professionals and members seeking basic clarity and guidance in the application of IFRS S2 *Climate-related Disclosures* in the area of Greenhouse Gas (GHG) emissions accounting and reporting.

The concepts covered in this guide are by and large those already explained in existing GHG Protocol standards and IFRS S2 Climate-related disclosures standard and this guide in no way would constitute the replacement of actual reading of these standards / documents.

We hope that this guide would serve as a valuable reference tool, fostering understanding on GHG emissions and related requirements present in IFRS S2 Climate-related disclosures, driving positive change in the journey towards a low-carbon economy.

You can access this publication at: <https://www.icap.net.pk/publication-guidance>

Yours truly

Muhammad Imran Khan
Director Technical Services

Encl: As above.

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