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**The Institute of
Chartered Accountants
of Pakistan**

**CA
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ALL MEMBERS OF THE INSTITUTE

Dear Members,

IFRS Sustainability Knowledge hub

The IFRS Foundation has launched the IFRS Sustainability knowledge hub to support use of the IFRS Sustainability Disclosure Standards from next year. The Hub went live at COP28's Climate Action Day and is a key component of the IFRS Foundation's capacity building programme. It hosts content developed by the IFRS Foundation and resources developed by third-party organisations. Materials will be added over time in response to market needs and emerging practices. While the hub has been designed to help companies preparing their sustainability disclosures as per IFRS Sustainability Disclosure Standards, it will also be a useful repository for auditors, investors, regulators and other stakeholders seeking to advance their understanding of the IFRS Sustainability Disclosure Standards.

The link to IFRS Sustainability Knowledge Hub is given below:

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

There are very useful resources available on the IFRS Sustainability Knowledge Hub which, inter-alia, cover the following topics:

- Scope 1 & 2 GHG emissions
- Materiality
- Financed Emissions etc.

We believe that these resources will help us significantly in our journey of adoption / implementation of IFRS Sustainability Disclosure Standards in Pakistan.

Yours truly

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Director Technical Services

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