

## **Applicability of SLFRS S1 & S2 for CA Sri Lanka Examinations**

Written by Teshan Mayadunna

Tuesday, 02 April 2024 06:23 - Last Updated Tuesday, 02 April 2024 06:28

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02 April 2024

Dear Student,

### **Implementation of Sustainability Disclosure Standards and Date of Commencement of testing in CA Sri Lanka Examinations**

The International Sustainability Standards Board (ISSB) has released its inaugural IFRS S1 – (General Requirements for Disclosure of Sustainability-Related Information) and IFRS S2 – (Climate-Related Disclosures).

On 21<sup>st</sup> February 2024, the Council of CA Sri Lanka approved the adoption of the Sustainability Disclosure Standards (SLFRS S1 & S2), and the application and implementation of these standards will be effective in Sri Lanka, subject to transitional relief.

For more details, please [click here](#).

Please note that the SLFRS S1 & S2 standards will be applicable for the CA Sri Lanka Corporate and Strategic Level examinations with effect from December 2024.

Revised learning outcomes will be provided in the future.

Thank you,

Yours sincerely,

**THE INSTITUTE OF CHARTERED ACCOUNTANTS  
OF SRI LANKA**

Lakmali Priyangika  
**CHIEF OPERATING OFFICER**

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