ISSB IFRS S2 — Climate Disclosures

ISSB IFRS S2 — Climate-Related Disclosures

Brazil CVM: Jan 1 2026 **Mexico CNBV: FY2025**

IFRS Sustainability Disclosure Standard S2 — Climate-related Disclosures. Mandatory for listed companies in Brazil (CVM Resolution 193) and Mexico (CNBV circular). Aligned with TCFD framework.

Framework Mapping

IFRS S2 Requirement	Paragraph	Framework Component
Physical climate risks	§9	Satellite climate data overlay on farm parcels ? risk scoring per asset
Transition risks	§10	Regulatory status tracker — EUDR compliance rate for supply chain
GHG metrics	§29	IoT + satellite emission estimates ? verified by Accredited Validator
Climate scenario analysis	§22	Not in framework scope — requires financial modelling layer
Scope 3 value chain	§29(a)	Supplier EUDR status as proxy for Scope 3 land-use change emissions

> **Why This Matters for CTH**
> Colombian and Peruvian coffee exporters supplying Brazilian and Mexican listed companies must provide IFRS S2-compatible climate data to their buyers. The framework enables exporters to generate investor-grade climate disclosures from the same field data used for EUDR compliance.

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