

**Platform for submitting implementation questions on HKFRS/IFRS S1 and S2**  
**Submissions log (as at 19 May 2025)**

Sub. #	Meeting	Topic	Extract of Question	Outcome	Action	Status
1	N/A	Content index	Should issuers prepare and include a content index in the sustainability report to indicate how they have met each requirement and where the disclosures can be found within the report?	<p>The ISSB Standards do not contain such an explicit requirement.</p> <p>If reporting entities deem that the use of a content index will provide clarity to their sustainability report and enhance its usefulness, they may, but are not obligated to, provide such a content index.</p> <p>The <a href="#">ISSB Transition Implementation Group on IFRS S1 and IFRS S2</a> (TIG) received a similar question that was responded to in <a href="#">Agenda Paper 1 of the September 2024 TIG meeting (question 10)</a>.</p> <p>Reporting entities should consider paragraphs D26,</p>	No further action is proposed.	N/A

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				<p>D27, and D31 of Appendix D of IFRS S1, which set out the qualitative characteristics of useful sustainability-related financial information, when determining whether to include a content index.</p> <p>Given there is no explicit requirement for a content index in the ISSB Standards, the question does not fulfill the submission criteria and we do not propose further discussion by the HK IP Panel.</p>		
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