

**Appendix 2 to the letter of 28th February 2025:
WEBINAR on IPSASB SRS ED 01 Climate-related Disclosures
(31th January 2025)**

Polish Ministry of Finance (Value for Money and Accounting Department) organized a WEBINAR on a project of the new IPSASB sustainability reporting standard (IPSASB SRS ED 01 *Climate-Related Disclosures*). The WEBINAR (hosted via Microsoft Teams) was open to the general public. The information was disseminated via the Ministry of Finance's website ([link](#)) and additionally distributed to over 300 professionals via e-mail.

The objective of the WEBINAR was to:

- disseminate information on the Exposure Draft and its content;
- gather feedback from Polish constituents;
- raise awareness on public sector sustainability reporting.

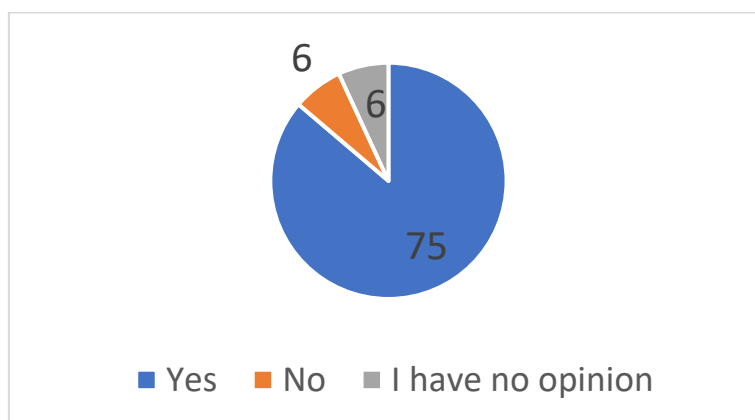
Meeting was chaired by deputy director at Value for Money and Accounting Department Agnieszka Stachniak (CAG member). Agnieszka Stachniak set the scene by giving introduction to the sustainability reporting agenda in public and private sectors, both at the EU and international level. The main points of the Exposure Draft were presented by Michał Bareja – Department's staff. The presentation on the ED was the Polish translation of the presentation made available at the courtesy of the IPSASB.

The number of attendants reached 200 persons. The attendees represented such institutions as:

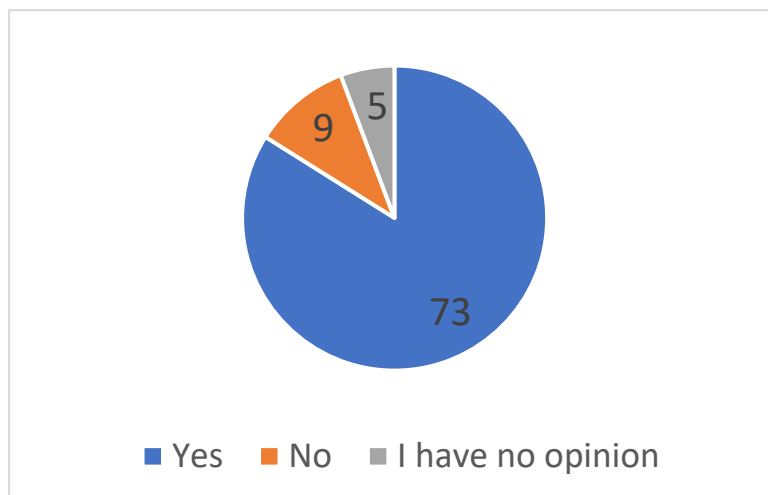
- government ministries, departments and other organisations;
- audit and accounting firms;
- local government administration;
- academia;
- central and commercial banks.

After ED's presentation and discussion, a survey was held (via Microsoft Forms) to gather participants immediate feedback. The results of the survey are as follows:

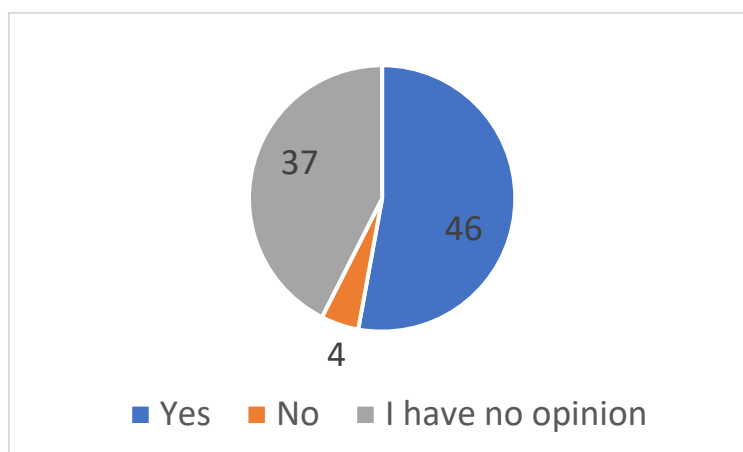
Question 1. Do you agree that there is a need to develop sustainability reporting standards for the public sector?



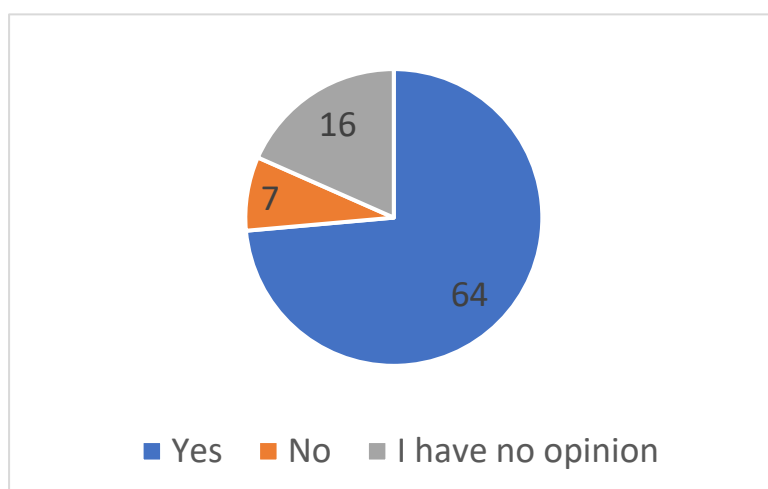
Question 2. Do you agree that due to the nature of the public sector, disclosure of information about public policy programs is necessary?



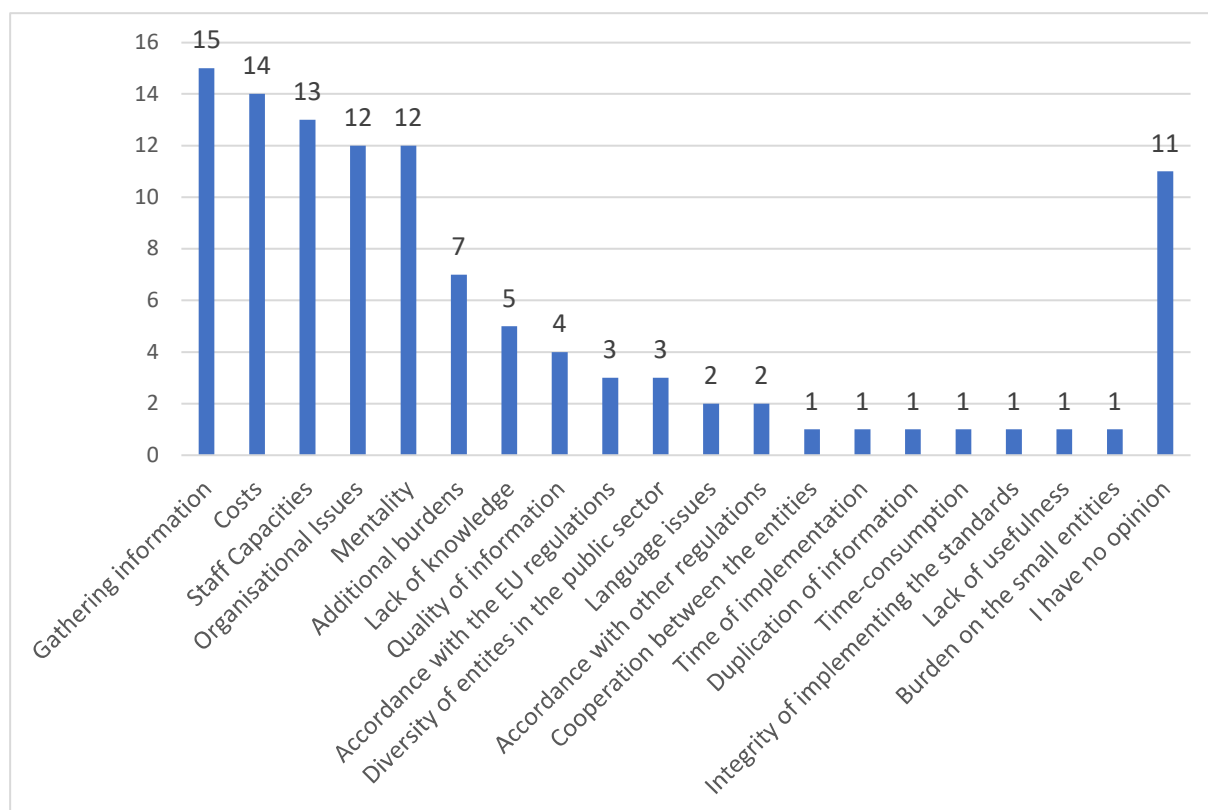
Question 3. Do you agree with the way the IPSAS Board proposes to align the requirements of IFRS S2 with the guidance for the public sector?



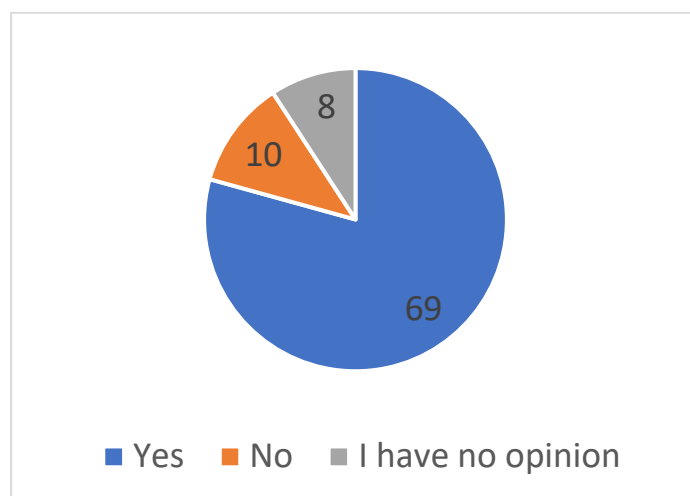
Question 4. Do you agree with the proposed approach to materiality for climate-related disclosures?



Question 5. What do you think are the challenges in implementing the standards?



Question 6: **Do you think a standard for public sector climate disclosure will be useful in Poland?**



In conclusion, the feedback to IPSASB SRS ED 01 was rather positive and respondents seemed optimistic about the solutions presented in the ED. Although, it must be underlined that they have also named a number of challenges. More precisely, respondents were concerned about the capability of data gathering process, staff capacities and implementation costs.

During the meeting, the attendees were encouraged to submit their comments in Polish to MoF or directly to IPSASB in English. Comments on the IPSASB SRS ED 01, prepared by Ministry of Finance of Poland are going to be submitted by the end February 2025.

Note prepared by: Maciej Falkowski

Accepted by: Agnieszka Stachniak