



# MEMBERS' HANDBOOK

## Update No. 345

(Issued 8 June 2026)

This Update relates to the incorporation of the *Amendments to Greenhouse Gas Emissions Disclosures* (Amendments to HKFRS S2 *Climate-related Disclosures*), effective for annual reporting periods beginning on or after 1 January 2027, into HKFRS S2 and its Basis for Conclusions.

### **Document Reference and Title**

### **Explanations**

#### **VOLUME IV**

[Contents of Volume IV](#)

Revised content pages

### **Section 2: Standards issued but not yet effective**

#### **HKFRS SUSTAINABILITY DISCLOSURE STANDARDS (HKFRS SDS)**

HKFRS S2 *Climate-related Disclosures*

Incorporation of the Amendments to HKFRS S2