

# Training Outline



## Sustainability Standards Training Series

### ***Sustainability Reporting IFRS S1 and S2***

#### ***Introduction***

The International Sustainability Standards Board (ISSB) has introduced the IFRS S1 and IFRS S2 standards to provide a globally consistent, comparable, and reliable baseline for sustainability-related financial disclosures. IFRS S1 establishes the general requirements for reporting sustainability-related risks and opportunities, while IFRS S2 provides specific requirements for climate-related disclosures, building on the TCFD framework.

This 2-day training programme is designed to equip participants with the knowledge, skills, and practical tools necessary to understand, interpret, and implement IFRS S1 and S2 within their organizations. The course combines theoretical learning with interactive case studies, practical exercises, and group discussions to ensure participants can confidently apply the standards in real-world reporting contexts.

#### ***Training Objectives***

This course aims to provide participants with knowledge and understanding on:

- 1) Understand the background, scope, and objectives of ISSB and the IFRS Sustainability Disclosure Standards.
- 2) Interpret the core requirements of IFRS S1 (General Requirements for Sustainability-Related Financial Information).
- 3) Apply IFRS S2 (Climate-Related Disclosures) to identify, assess, and disclose climate-related risks and opportunities.

#### ***Duration***

2 days

#### ***Target Participant***

Sustainability / ESG Managers and Executives, Finance and Accounting Professionals, Risk Management Officers

## Training outline

### Session 1: Introduction to ISSB & IFRS Sustainability Standards

- ↳ Background of IFRS Foundation & ISSB
- ↳ Transition from TCFD, SASB, and other frameworks to ISSB
- ↳ Global adoption and regulatory landscape (EU CSRD, SEC, Malaysia, etc.)
- ↳ Scope and objectives of IFRS S1 & S2

### Session 2: Overview of IFRS S1

- ↳ Purpose and principles of IFRS S1
- ↳ Key definitions: sustainability-related risks & opportunities
- ↳ General disclosure requirements
- ↳ Concept of “Enterprise Value” and investor-focused reporting

### Session 3: Governance & Strategy Disclosures (IFRS S1)

- ↳ Governance disclosures: oversight of sustainability-related risks & opportunities
- ↳ Strategy disclosures: business model, value chain, resilience
- ↳ Identifying significant sustainability-related risks and opportunities

### Session 4: Risk Management & Metrics (IFRS S1)

- ↳ Risk identification and assessment processes
- ↳ Integration with enterprise risk management (ERM)
- ↳ Selecting metrics and targets
- ↳ Alignment with financial statements and connectivity

### Session 5: Case Study & Practical Exercise (IFRS S1)

- ↳ Review sample IFRS S1 report
- ↳ Group exercise: Map sustainability risks and align with disclosure requirements

### Session 6: Introduction to IFRS S2

- ↳ Relationship between IFRS S1 and S2
- ↳ Building on TCFD's 4 pillars (Governance, Strategy, Risk Management, Metrics & Targets)
- ↳ Scope of climate-related risks and opportunities

### Session 7: Climate Governance & Strategy (IFRS S2)

- ↳ Board oversight and management role in climate risks
- ↳ Climate-related scenario analysis and business resilience
- ↳ Transition planning and adaptation strategies

### **Session 8: Climate Governance & Strategy (IFRS S2)**

- ↳ Identifying climate-related physical and transition risks
- ↳ GHG accounting requirements (Scope 1, 2, and 3)
- ↳ Industry-specific metrics (link to SASB standards)
- ↳ Targets and progress reporting (e.g., Net Zero commitments)

### **Session 9: Integration & Connectivity**

- ↳ Linking IFRS S1 and S2 disclosures
- ↳ Cross-reference to financial statements
- ↳ Assurance readiness and audit considerations
- ↳ Implementation challenges and best practices

### **Session 10: Hands-On Workshop & Wrap Up**

- ↳ Practical exercise: Draft a mini IFRS S1 & S2 disclosure based on a case study
- ↳ Group presentations and feedback
- ↳ Key takeaways and implementation roadmap
- ↳ Q&A and closing remarks

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