

NSRF PREPARERS' PROGRAMME (NPP) MODULE 1: SUSTAINABILITY REPORTING USING THE ISSB ILLUSTRATIVE SUSTAINABILITY REPORTS

23 OCTOBER 2025 | 9.00AM-5.30PM
KUALA LUMPUR



HRD CORP REGISTERED
COURSE/PROGRAMME NO:
10001567283

MyCoID:765264K

PROGRAMME OVERVIEW

In today's dynamic landscape, robust and standardised sustainability reporting has become a necessity rather than optional. This intensive programme is designed to equip participants with practical knowledge and hands-on application in sustainability reporting according to sustainability disclosure standards **IFRS S1 and IFRS S2** issued by the **International Sustainability Standards Board (ISSB)**.

Participants will gain a comprehensive understanding of sustainability reporting within the context of a rapidly evolving global framework. Through a practical and structured approach, the programme empowers preparers with the essential tools and insights to effectively meet disclosure requirements aligned with the ISSB framework. It also explores how organisations can comply with reporting standards while aligning with the **National Sustainability Reporting Framework (NSRF)** and stakeholder expectations.

PROGRAMME OBJECTIVE

The programme is designed to provide practical guidance on preparing sustainability reports **aligned with the ISSB framework**. It covers key concepts, reporting steps, and required disclosures. Participants will also learn how to use the ISSB Illustrative Sustainability Report as a practical guide.



ICF COMPETENCY LEVEL

- Malaysian Capital Market Industry Competency Framework (ICF)**
 - Core: Corporate Governance (Level 3)
 - Foundational (Product): Sustainable and Responsible Investment Products (Level 3)
 - Functional (Technical): Sustainability/ SRI Analysis (Level 3)
- Bursa Malaysia Corporate Sustainability Practitioner Competency Framework**
 - Sustainability Executive - Competency 1: Plan, Implement and Deliver Sustainability Programmes for all
 - Support Effective Disclosures (Sub-competency 1.8)
 - Sustainability Executive - Competency 7: Possess Knowledge and Comprehension of Corporate Sustainability Fundamentals
 - Sustainability Reporting (Sub-competency 7.4)
 - Sustainability Risk Management (Sub-competency 7.12)

TARGET AUDIENCE

Individuals

Sustainability Reporting Practitioners, Accountant, Auditors, Risk Managers, Corporate Strategy and ESG Teams, Compliance Officers, Consultants and Advisors, Professionals from Government Agencies, Statutory Bodies and Public Listed Companies, Capital Market Representative License Holders, Investors and Academia.

Institutions

Accounting Firms, Public Listed Companies (PLCs), Capital Market Intermediaries, Government Agencies, Statutory Bodies, Consultancy Firms, Sustainability, ESG Advocates and Higher Learning Institutions

LEARNING OUTCOMES

By the end of this programme, participants will be able to:

- Explain key concepts and requirements of the sustainability reporting landscape, including the assurance ecosystem, key conceptual foundations, and additional required disclosures.
- Apply the four-step process for preparing a sustainability report in alignment with the ISSB framework.
- Apply the ISSB Illustrative Sustainability Report to real world reporting scenarios and measurement tasks.

PROGRAMME OUTLINE

9.00 am	Introduction <ul style="list-style-type: none">Regulatory reporting requirements in Malaysia Illustrative Sustainability Reporting <ul style="list-style-type: none">Introduction of the draft Illustrative Sustainability Reports (ISRs) for the Plantation and Construction sector:<ul style="list-style-type: none">Purpose of the ISR and target audienceStructure of the ISRGuidance on how to use the ISR - functionalities of the ISRsPotential pitfalls and other considerations
11.15 am	Coffee Break
11:30 am	Step 2: Establish the boundaries for sustainability reporting <ul style="list-style-type: none">Overview of boundaries under IFRS S1 and S2Boundaries which are part of own operationsUnderstanding the concept of value chainOperational boundaries:<ul style="list-style-type: none">for the SRfor GHG (based on GHG protocol)
1.00 pm	Lunch Break
2:00 pm	Step 3: Conduct a materiality assessment (continued) <ul style="list-style-type: none">Step 2: Identify material informationDefinition and characteristics of materiality Step 4: Prepare required disclosures: Governance <ul style="list-style-type: none">Core content disclosures under IFRS S1 and S2<ul style="list-style-type: none">Board oversightRisk management
4.00 pm	Coffee Break
4:20 pm	Step 4: Prepare required disclosures: Strategy, Risk Management, Metrics and Targets (Continued) <ul style="list-style-type: none">Specific disclosures to climate-related risks and opportunities<ul style="list-style-type: none">Climate resilience disclosureGHG emissionsContractual instruments Other sections of ISR <ul style="list-style-type: none">Other sections to be covered in the ISR
5.30 pm	End of Programme

SPEAKER



YANTI ABD RAHMAN

Yanti is a Learning and Development Strategy Consultant as well as a Finance Technical Trainer within PwC's Academy. She has more than 14 years' experience in client training space, having to project manage, curate and deliver numerous public programmes as well as in-house training workshops, talks, and seminars over primarily technical finance and accounting topics on IFRS/MFRS/IFRS for SMEs/MPERS/MPSAS to PLCs, large corporates, GLCs, banks, Federal Government, state agency bodies, public sector bodies, national auditors, accountant general department, etc.

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**The SIDC reserves the right to amend the programme as deemed appropriate as without prior notice.*

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