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

3 DECEMBER 2025 | 9.00AM-5.30PM
KUALA LUMPUR

CPE Eligible

HRD CORP REGISTERED COURSE/PROGRAMME NO: 10001567263

MyCoID:765264K

FACE-TO-FACE

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

1. **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)
2. **Bursa Malaysia Corporate Sustainability Practitioner Competency Framework**
   (i) Sustainability Executive - Competency 1: Plan, Implement and Deliver Sustainability Programmes for all
   - Support Effective Disclosures (Sub-competency 1.8)

   (ii) 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
- Regulatory reporting requirements in Malaysia

Illustrative Sustainability Reporting
- Introduction of the draft Illustrative Sustainability Reports (ISRs) for the Plantation and Construction sector:
  - Purpose of the ISR and target audience
  - Structure of the ISR
  - Guidance on how to use the ISR - functionalities of the ISRs
  - Potential pitfalls and other considerations

Step 1: Determine the applicability of reporting
- 4-step approach to sustainability reporting
- Malaysia's National Reporting Sustainability Framework ('NSRF') and Bursa requirements under MMLR
- Transition reliefs under IFRS S1 and S2 and additional transition relief under NSRF
- Introduction on IFRS S1 and S2 and overview of the core contents disclosure requirements of IFRS S1 and S2
- Sources of guidance prescribed by ISSB
- SASB Standards and IFRS S2 Industry Guidance

11.15 am Coffee Break

11:30 am

Step 2: Establish the boundaries for sustainability reporting
- Overview of boundaries under IFRS S1 and S2
- Boundaries which are part of own operations
- Understanding the concept of value chain
- Operational boundaries:
  - for the SR
  - for GHG (based on GHG protocol)

Step 3: Conduct a materiality assessment
- Overview of materiality assessment under IFRS S1 and S2
  - Step 1: Identify sustainability-related risks and opportunities (SROs)
    Key considerations:
    - Understand the Group's operations, resources and relationships
    - Identify risks and opportunities
    - Likelihood and magnitude
    - Mitigation actions and plans to remediate
    - Final consol and approval of SROs for the Group

1.00 pm Lunch Break

2:00 pm

Step 3: Conduct a materiality assessment (continued)
- Step 2: Identify material information
- Definition and characteristics of materiality

Step 4: Prepare required disclosures: Governance
- Core content disclosures under IFRS S1 and S2
  - Board oversight
  - Risk management

Step 4: Prepare required disclosures: Strategy, Risk Management, Metrics and Targets
- Core content disclosures under IFRS S1 and S2
- Deep dive and illustrative examples for "Strategy" disclosure areas
  - Description of SROs
  - Assessing SROs
  - Assessing current and anticipated financial effects of CROs to financial statements
  - Processes, controls, and policies to manage SROs
  - Metrics and targets
  - Examples of mitigation actions and adaptation

4.00 pm Coffee Break

4:20 pm

Step 4: Prepare required disclosures: Strategy, Risk Management, Metrics and Targets (Continued)
- Specific disclosures to climate-related risks and opportunities
  - Climate resilience disclosure
  - GHG emissions
  - Contractual instruments

Other sections of ISR
- 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.*

For enquiries on registration, please contact: **+603 6204 8439 / 8274** | Register today at **www.sidc.com.my**

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