

NSRF PREPARERS' PROGRAMME (NPP)

MODULE 2: CALCULATING AND REPORTING EMISSIONS

24 NOVEMBER 2025 | 9.00AM-5.30PM
SECURITIES COMMISSION MALAYSIA



HRD CORP REGISTERED
COURSE/PROGRAMME NO:
10001620647

MyCoID:765264K

WHAT’S THE PROGRAMME ABOUT?

As sustainability reporting continues to evolve under the IFRS Sustainability Disclosure Standards, companies are facing increasing expectations to measure and disclose their greenhouse gas (GHG) emissions with greater accuracy and transparency, particularly in relation to Scope 3 emissions.

This programme provides practical guidance and application of GHG disclosure requirements under IFRS S2. Participants will gain a comprehensive understanding of materiality and proportional disclosure, learn to address common misconceptions surrounding Scope 3 boundaries and scenario analysis, and explore the Materiality-to-Disclosure Roadmap, which emphasises relevance, value, and decision-usefulness over exhaustive reporting.

The programme also offers an in-depth exploration of carbon accounting methodologies and data strategies, enabling participants to apply key concepts through a practical case study on calculating Scope 1 and Scope 2 emissions, with optional estimation of selected Scope 3 categories. In addition, participants will learn how to identify, prioritise, and improve data for Scope 3 categories that are most material to their business context, considering regional factors, transitional reliefs, and sector-specific focus areas within the ASEAN region.

PROGRAMME OBJECTIVE

The **NSRF Preparers’ Programme (NPP) – Module 2: Calculating and Reporting Emissions** is designed to equip participants with the knowledge and skills to apply IFRS S2 GHG disclosure requirements effectively and develop practical, data-driven emission reporting strategies. It covers key concepts such as materiality, proportional disclosure, Scope 3 boundaries, and carbon accounting, supported by interactive exercises and case studies. Participants will also learn how to develop data strategies and improvement plans to enhance the quality and decision-usefulness of their sustainability disclosures.

ICF COMPETENCY LEVEL

- Core – Corporate Governance (Proficiency Level 3)
- Foundational (Product) – Sustainable and Responsible Investment Products (Proficiency Level 3)
- Functional (Technical) – Sustainability/ SRI Analysis (Proficiency Level 3)

LEARNING OUTCOMES

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

- identify the requirements of IFRS S2 Climate-related Disclosures, using materiality and proportionality principles
- discuss carbon accounting methodologies and the role of technological solutions in GHG data collection and calculation
- explain Scope 3 emissions and apply materiality and proportionality to determine relevance and prioritisation
- develop a data strategy and improvement plan for more accurate and decision-useful GHG reporting

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.

Organisations

Accounting Firms, Public Listed Companies (PLCs), Capital Market Intermediaries, Financial Advisory Companies, Consultancy Firms, Sustainability, ESG Advocates and Higher Learning Institutions

PROGRAMME OUTLINE

9.00 am	Session 1: Proportional Disclosure – Framing the Challenge - IFRS S2 requirements for GHG disclosures - Common pushbacks and misunderstandings around Scope 3 and scenario analysis - Introduction to the Materiality-to-Disclosure Roadmap - Emphasising value, tailoring, and usefulness over exhaustiveness
11.00 am	Coffee Break
11:15 am	Session 2: Carbon Accounting Deep Dive - Brief refresher on Scope 1, 2, and 3 boundaries (GHG Protocol) - Discussion: The data hierarchy and role of emission factors - GreenTech Solutions Case Study: Calculate Scope 1 and 2 emissions
1.00 pm	Lunch Break
2:00 pm	Session 3: Understanding and Prioritising Scope 3 - The 15 categories: Which matter most, and why? - Regional context: transitional reliefs and ASEAN sector focus - Exercise: Materiality and relevance mapping of Scope 3 categories, using IFRS S2 and GHG Protocol guidance. Scope 3 calculative case study based on a different sector to GreenTech.
3:30 pm	Coffee Break
3:45 pm	Session 4: Data Strategy and Improvement Planning - Data sources: spend-based vs activity-based - Emission factor databases (DEFRA, EPA, SEFR) - Team activity: Developing a Scope 3 data improvement plan - Identify gaps, sources, and options for estimation
5.30 pm	End of Programme

SPEAKERS



DR ROBERT CHARNOCK

Dr Robert Charnock holds a PhD in Climate Finance from the London School of Economics and worked with the United Nations to develop a financial sector toolkit for managing climate-related risks. He is the Founding Director of the Metis Institute for Climate Strategy (Metis) in Singapore, funded by RSK Group, where he also serves on the board of the Centre for Sustainability Excellence.



RICHARD SPENCER

Richard has over 30 years of experience in sustainability and is Director of Sustainability at ICAEW. Since joining ICAEW in 2005, he has led its thought leadership and engagement programmes, co-convened the Finance Innovation Lab, and helped establish the Capitals Coalition. Previously, he worked at Accenture’s Natural Resources division, N M Rothschild & Sons, and the Bank of England.

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

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