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CERTIFIED CORPORATE SUSTAINABILITY PRACTITIONER 1 (CCSP 1)

ASSESSMENT OUTLINE

**For January to June 2026 Assessments
(Issued in December 2025)**

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(This document consists of 6 pages including the cover page)

CERTIFIED CORPORATE SUSTAINABILITY PRACTITIONER 1 (CCSP 1) ASSESSMENT OUTLINE

The Certified Corporate Sustainability Practitioner 1 (CCSP 1) assessment is designed to test candidates' knowledge and skills in key areas of corporate sustainability including sustainability essentials, transformation, reporting and governance.

Candidates are expected to possess good knowledge and understanding of the subject matter provided in this outline and the specified references. Candidates are required to attend the NSRF Preparers' Programme (NPP) Module 1 - Sustainability Reporting Using the ISSB Illustrative Sustainability Report workshop and complete the CCSP 1 - Sustainability, ESG and SRI Essentials e-learning programme. It is estimated that the CCSP 1 will require a minimum of 35 hours of self-study time (including the 4 hours recommended learning hours to complete the 8 modules in the CCSP 1 - Sustainability, ESG and SRI Essentials eLearning). Candidates may need less or more depending on the education background and work experience and will be given at least two (2) months' access to the CCSP 1 eLearning and workshop materials prior to sitting for the assessment.

Candidates are expected to update themselves with the latest developments in this assessment as all questions will be continuously updated to reflect these changes.

Candidates are required to comply with the registration terms and conditions of the SIDC on the conduct of the assessment. Severe penalties will be taken against candidates for any misconduct during the assessment.

ASSESSMENT STRUCTURE

Details of this assessment are as follows:

Types of Questions	Multiple Choice Questions
Number of Questions	50
Passing Mark	60%
Time Allocated	120 minutes
References /Text	(i) e-Learning: CCSP 1 - Sustainability, ESG and SRI Essentials (ii) Workshop Learning Materials: NSRF Preparers' Programme (NPP) Module 1 - Sustainability Reporting Using the ISSB Illustrative Sustainability Report. (iii) International Financial Reporting Standards (IFRS) S1 - General Requirements for Disclosure of Sustainability-related Financial Information (iv) International Financial Reporting Standards (IFRS) S2 - Climate-related Disclosures

REFERENCES

The reference materials for this assessment can be obtained via SIDC's Learning Management System (LMS).

ASSESSMENT OBJECTIVES

For the Certified Corporate Sustainability Practitioner 1 (CCSP 1) assessment, candidates are expected to be able to:

- explain key sustainability factors, concepts, principles, strategies, and methodologies used to evaluate and strengthen a corporate sustainability framework.
- interpret and apply key concepts and requirements of the sustainability reporting landscape, including the assurance ecosystem, conceptual foundations, and mandatory disclosure requirements.
- integrate ESG principles, strategies, and methodologies into organisational decision-making, operations, and governance processes in accordance with Malaysian regulatory requirements, established taxonomies, standards, and best practices.
- conduct sustainability assessments using recognised methodologies, relevant data, and criteria to evaluate compliance and alignment with Malaysian regulatory frameworks, taxonomies, standards, and best practices, and to provide informed recommendations for organisational sustainability initiative.

ASSESSMENT SYLLABUS

The syllabus for this assessment is divided into 2 sections and the maximum composition of questions from each section is as follows: -

Section	Composition of Questions (Maximum)	Number of Questions (Maximum)
Section 1	70%	35
Section 2	50%	25

Details of the syllabus are as below:

SECTION 1

eLearning: CCSP 1 - Sustainability, ESG and SRI Essentials

Module 1	Overview of Sustainability, ESG (i) Key Reasons for the Widespread Adoption of Sustainability (ii) Importance and Drivers of Corporate Sustainability (iii) Definition of Corporate Sustainability and ESG (iv) Role and Importance of Financial Markets and Players (v) Definition and Importance of Sustainable and Responsible Investments (SRI)
Module 2	Global and Local Sustainability Landscape and Adoption (i) Global and Local Developments in Sustainability (ii) Global and Local Developments in SRI (iii) Key Concepts in the Environmental Pillar (iv) Key Concepts in the Social Pillar (v) Key Concepts in the Governance Pillar (vi) Corporate Sustainability Adoption Methodology
Module 3	Business Levers and Concepts in Sustainability (i) Business Strategies Ranging from Threat to Opportunity (ii) Lever 1: Reducing Risks (iii) Lever 2: Maximising Profits (iv) Lever 3: Unlocking Growth (v) Adopting Sustainability in Supply Chains

	(vi) Overview of Carbon Credits and Trading
Module 4	Global and Local Sustainability Regulations and Guidance (i) Overview of Global Regulations (ii) Malaysian Regulations (iii) Disclosure Regulations and Guidance from Securities Commission Malaysia (iv) Disclosure Regulations and Guidance from Bank Negara Malaysia (v) Disclosure Regulations and Guidance from Bursa Malaysia
Module 5	ESG Measurement and Reporting (i) Importance of ESG Reporting (ii) Benefits and Challenges of ESG Reporting (iii) ESG Data Management and Technology (iv) Selected ESG Reporting Frameworks (v) Selected ESG Evaluation Frameworks (vi) Selected Environmental Frameworks (vii) Selected Social Frameworks
Module 6	ESG Risk Management (i) Importance of ESG Risk Management (ii) ESG Risk Management Global Guidance (iii) ESG Risk Management in ISSB (iv) ESG Risk Management in FTSE4Good (v) ESG Risk Management in UNPRI (vi) ESG Risk Management Framework (vii) Overview of Greenwashing (viii) Greenwashing Illustrations
Module 7	Overview of SRI Taxonomies (i) Objectives of Sustainability Taxonomies (ii) Importance of a Unified Taxonomy (iii) EU Taxonomy (iv) ASEAN Taxonomy (v) Securities Commission Malaysia's SRI Taxonomy (Environmental, Social, Sustainability Components) (vi) Bank Negara Malaysia's Climate Change Principles-based Taxonomy (vii) Application of an SRI taxonomy
Module 8	SRI and the Malaysian Capital Market (i) Overview of SRI Markets (ii) Overview of the Islamic Capital Market (iii) Overview of Malaysian Capital Market (iv) Capital Market Players and Roles (v) ESG Investment Approaches (vi) Types of Sustainable Investments (vii) Structuring of SRI Products (viii) ESG in Multi-Asset Portfolio (ix) Practical ESG Considerations in a Portfolio

SECTION 2

Workshop: NSRF Preparers' Programme (NPP) Module 1: Sustainability Reporting Using the ISSB Illustrative Sustainability Report.

Workshop	1. Introduction (i) Regulatory reporting requirements in Malaysia 2. Illustrative Sustainability Reporting (i) 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 3. Determine the applicability of reporting (i) 4-step approach to sustainability reporting (ii) Malaysia's National Reporting Sustainability Framework ('NSRF') and Bursa requirements under MMLR (iii) Transition reliefs under IFRS S1 and S2 and additional transition relief under NSRF (iv) Introduction on IFRS S1 and S2 and overview of the core contents disclosure requirements of IFRS S1 and S2 (v) Sources of guidance prescribed by ISSB (vi) SASB Standards and IFRS S2 Industry Guidance 4. Establish the boundaries for sustainability reporting (i) Overview of boundaries under IFRS S1 and S2 (ii) Boundaries which are part of own operations (iii) Understanding the concept of value chain (iv) Operational boundaries 5. Conduct a materiality assessment (i) Overview of materiality assessment under IFRS S1 and S2 • Step 1: Identify sustainability-related risks and opportunities (SROs) Key considerations: • Step 2: Identify material information (ii) Definition and characteristics of materiality 6. Prepare required disclosures: Governance (i) Core content disclosures under IFRS S1 and S2 • Board oversight • Risk management 7. Prepare required disclosures: Strategy, Risk Management, Metrics and Targets (i) Core content disclosures under IFRS S1 and S2 (ii) Deep dive and illustrative examples for "Strategy" disclosure areas • Description of SROs • Assessing SROs (ii) Assessing current and anticipated financial effects of CROs to financial statements
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	- Processes, controls, and policies to manage SROs Metrics and targets - Examples of mitigation actions and adaptation (iii) Specific disclosures to climate-related risks and opportunities - Climate resilience disclosure - GHG emissions - Contractual instruments 8. Other sections of ISR (i) Other sections to be covered in the ISR
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