

NSRF PREPARERS' PROGRAMME (NPP) MODULE 2: CALCULATING AND REPORTING EMISSIONS

7 MAY 2026 | 9.00AM-5.30PM
KUALA LUMPUR



HRD CORP REGISTERED COURSE/PROGRAMME NO: 10001620847 MyCoID:765264K

WHAT'S THE PROGRAMME ABOUT?

With the implementation of the IFRS Sustainability Disclosure Standards, organisations are increasingly expected to provide accurate and transparent reporting of their GreenHouse Gas (GHG) emissions, particularly in relation to Scope 3 emissions.

This programme will provide participants with insights into the GHG disclosure requirements under IFRS S2, focusing on key areas such as materiality assessment, proportional disclosure and common challenges associated with Scope 3 boundaries and scenario analysis. Participants will also explore the Materiality-to-Disclosure Roadmap, which emphasises meaningful and decision-useful disclosures rather than comprehensive but less relevant reporting.

The programme also covers approaches in identifying, prioritising and improving data for Scope 3 categories most relevant to an organisation's business activities. Through discussions on carbon accounting methodologies and data management strategies, participants will gain the knowledge needed to implement GHG reporting effectively.

PROGRAMME OBJECTIVE

The programme is designed to equip participants with carbon accounting methodologies and data strategies relevant to business organisations, aligned with the IFRS Sustainability Disclosure Standards.

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 IFRS S2 GHG disclosure requirements in relations to materiality and proportionality
- describe carbon accounting methodologies and emission factors, as well as the role of technological solutions in calculating Scope 1 and Scope 2 emissions
- calculate Scope 3 materiality and relevance mapping
- develop data strategy and improvement plan supporting Scope 3 disclosure requirements

PARTICIPANTS PROFILE

Professionals and aspiring sustainability practitioners, including Chief Sustainability Officers, managers, executives, and analysts, as well as CMSRL license holders, sustainability strategists, reporting and engagement specialists, risk managers, sustainability report preparers and assurance providers.

PROGRAMME OUTLINE

9.00 am	Session 1: IFRS S2 Disclosure – What to Disclose and Why? <ul style="list-style-type: none"> • IFRS S2 expectations for emissions disclosures and the “decision-useful” lens • Key challenges and misunderstandings associated with Scope 3 and scenario analysis • Prioritising meaningful and relevant disclosures in materiality-to-disclosure roadmap
10.30 am	Coffee Break
10.45 am	Session 2: Understanding Carbon Accounting Essentials and Calculation <ul style="list-style-type: none"> • Carbon accounting essential: Scope 1, 2 and 3 definitions and boundaries (aligned to GHG Protocol concepts) • Data hierarchy in technological solutions calculation • Understanding the role of emission factors and key assumptions <p>Case Discussions: Scope 1 & 2 emission calculation</p>
12.30 pm	Lunch Break
2.00 pm	Session 3: Understanding and Prioritising Materiality in Scope 3 <ul style="list-style-type: none"> • Prioritising the 15 Categories under Scope 3 • Understanding the transitional reliefs and key ASEAN sector consideration in relations to the Malaysian National Reporting Standard Framework (NSRF) • Emission source mapping: Linking business activities to key Scope 3 sources (Procurement, contractors, transport, upstream/downstream activities, etc.) <p>Activity: Materiality and relevance mapping of Scope 3 categories</p>
3.30 pm	Coffee Break
3.45 pm	Session 4: Building Data Strategy and Improvement Plan <ul style="list-style-type: none"> • Data sources: Key differences between spend-based and activity-based approaches • Planning for data strategy from emission factor sources, references and databases • Formulating Scope 3 data improvement plan • Alignment with Bursa Malaysia Sustainability Reporting Framework and the National Sustainability Reporting Framework (NSRF) <p>Discussions: Assessing the gaps, sources and estimation techniques</p>
5.30 pm	End of Programme

Visit www.sidc.com.my for More SIDC Training Programmes **TODAY!**



Securities Industry Development Corporation (765264K)
3, Persiaran Bukit Kiara, Bukit Kiara, 50490 Kuala Lumpur, Malaysia
Email: sidc@sidc.com.my Website: www.sidc.com.my



Find us on Youtube, LinkedIn, Facebook & Instagram at Securities Industry Development Corporation - SIDC
*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

Get in touch and speak to our friendly team:

Farith Jamal | +6014 653 2578 | Farith.Jamal@sidc.com.my

Sarah Dalina | +6011 2711 9658 | Sarah.Dalina@sidc.com.my

Wan Mohd Farid | +6012 641 7589 | FaridK@sidc.com.my

Abdul Qaiyum | +6017 871 3242 | Qaiyum.Ghazali@sidc.com.my

Syed Imran | +6017 743 0773 | imran.nasir@sidc.com.my