

IFRS SUSTAINABILITY DISCLOSURE STANDARDS AWARENESS: GEARING UP THE BOARD OF DIRECTORS

9 FEBRUARY or 10 MARCH 2026
9.00AM-1.15PM | SECURITIES COMMISSION MALAYSIA



FACE-TO-FACE

WHAT'S THE PROGRAMME ABOUT?

This half-day programme is designed to build a common baseline of knowledge among Board of Directors on sustainability reporting requirements under the IFRS Sustainability Disclosure Standards (IFRS SDS) and Malaysia's National Sustainability Reporting Framework (NSRF).

The session will cover the sustainability reporting landscape in Malaysia, key disclosure requirements under IFRS SDS and the critical role of the Board in overseeing sustainability-related risks and opportunities.

PROGRAMME OBJECTIVE

The Advisory Committee on Sustainability Reporting (ACSR) has issued the National Sustainability Reporting Framework (NSRF) which requires issuance of sustainability report in accordance with the IFRS Sustainability Disclosure Standards (IFRS SDS), as issued by the International Sustainability Standards Board (ISSB) (ISSB Standards), for three (3) groups on entities in Malaysia.

Under the IFRS SDS, these entities are required to disclose how they evaluate and ensure the availability or development of appropriate skills and competencies to oversee strategies addressing sustainability-related risks and opportunities.

This programme aims to gear up & build a common baseline of knowledge among the board of directors (BoDs) to support a coherent and informed sustainability reporting in line with the IFRS SDS and Malaysia's NSRF requirements. We will be covering the current sustainability reporting and regulatory landscape in Malaysia, the core content disclosure requirements under IFRS SDS and appreciate how the SASB industry specific metrics are applied as a tool in identifying & considering sustainability risks & opportunities.

ICF COMPETENCY LEVEL

- Core – Corporate Governance (Proficiency Level 4)
- Functional (Technical) – Sustainability/SRI Analysis (Proficiency Level 4)
- Behavioural (Organisational Leadership) – Strategic Thinking, Business Acumen (Proficiency Level 4)

LEARNING OUTCOMES

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

- LO1** define the fundamentals of the IFRS Sustainability Disclosure Standards and their significance
- LO2** describe how transparent sustainability reporting enhances business competitiveness
- LO3** explain the Board roles and responsibilities in sustainability governance and reporting
- LO4** discuss the Board's oversight role in managing sustainability-related risks and disclosures

TARGET AUDIENCE

Board of Directors of Public Listed Companies (PLCs)

PROGRAMME OUTLINE

8.30 am Registration

9.00 am Welcome and Introduction of the Speakers

9.10 am **Understanding Sustainability Reporting**

- Definition and key concepts of sustainability reporting
- Understanding the demand for increased disclosures and reporting
- Benefits of sustainability reporting for businesses and stakeholders

Overview of the Sustainability Reporting Landscape in Malaysia

- Sustainability reporting standards and frameworks used in Malaysia, such as GRI Standards, IFRS Sustainability Disclosures Standards, SASB Standards, NSRF and the amendments to Bursa Malaysia's listing requirements

Requirements of IFRS Sustainability Disclosure Standards (IFRS SDS)

- The critical aspect of IFRS SDS, Materiality assessment under IFRS SDS
- Core content disclosures requirements: Governance, Strategy, Risk management, Metrics and targets

10.30 am Morning break

10.45 am **Understanding the Role of the Board of Directors in Sustainability**

- Understanding the role of the Board of Directors in driving sustainability, including the reporting process under IFRS SDS
- Role of the Board of Directors in sustainability from the lens of (non-exhaustive):
 - Malaysian Code on Corporate Governance (MCGG)
 - World Economic Forum Climate Governance

Future Trends in Sustainability Reporting

- Expectations on sustainability reporting, including use of technology
- Integration with climate risk and net-zero commitments in sustainability reporting
- Other upcoming trends: Nature/biodiversity and/or Human Rights

Sustainability Assurance Practices in Malaysia

- Introduction to sustainability assurance standards, focusing on ISAE 3000, ISAE 3410 and the upcoming ISSA 5000
- Concept of Limited assurance vs Reasonable Assurance in sustainability reporting
- Role of the Board of Directors and management in assurance process

Key Takeaways & Considerations

- Recap and reflection on concepts learned

1.15 pm End of Programme

SPEAKER



ANDREW CHAN
PwC Asia Pacific Sustainability Leader

Andrew is the Sustainability and Climate Change Leader for PwC Southeast Asia and PwC Asia Pacific, having established the practice 18 years ago. He has led over 400 sustainability and ESG engagements across the region, advising organisations on sustainability strategy, materiality assessments, and ESG reporting. Andrew previously served as a Visiting Scientist at MIT Sloan School of Management, where he taught sustainability. He has extensive experience working with boards and senior management and has trained over 800 directors across Bursa Malaysia and Vietnam exchanges. His expertise includes net-zero strategies, GHG management, ESG risk integration, valuation impacts, and executive remuneration.

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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



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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**

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