

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

**29 JANUARY or 9 FEBRUARY 2026**  
9.00AM-1.15PM | SECURITIES COMMISSION MALAYSIA



## 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	<p><b>Understanding Sustainability Reporting</b></p> <ul style="list-style-type: none"> <li>• Definition and key concepts of sustainability reporting</li> <li>• Understanding the demand for increased disclosures and reporting</li> <li>• Benefits of sustainability reporting for businesses and stakeholders</li> </ul> <p><b>Overview of the Sustainability Reporting Landscape in Malaysia</b></p> <ul style="list-style-type: none"> <li>• 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</li> </ul> <p><b>Requirements of IFRS Sustainability Disclosure Standards (IFRS SDS)</b></p> <ul style="list-style-type: none"> <li>• The critical aspect of IFRS SDS, Materiality assessment under IFRS SDS</li> <li>• Core content disclosures requirements: Governance, Strategy, Risk management, Metrics and targets</li> </ul>
10.30 am	Morning break
10.45 am	<p><b>Understanding the Role of the Board of Directors in Sustainability</b></p> <ul style="list-style-type: none"> <li>• Understanding the role of the Board of Directors in driving sustainability, including the reporting process under IFRS SDS</li> <li>• Role of the Board of Directors in sustainability from the lens of (non-exhaustive): <ul style="list-style-type: none"> <li>- Malaysian Code on Corporate Governance (MCGG)</li> <li>- World Economic Forum Climate Governance</li> </ul> </li> </ul> <p><b>Future Trends in Sustainability Reporting</b></p> <ul style="list-style-type: none"> <li>• Expectations on sustainability reporting, including use of technology</li> <li>• Integration with climate risk and net-zero commitments in sustainability reporting</li> <li>• Other upcoming trends: Nature/biodiversity and/or Human Rights</li> </ul> <p><b>Sustainability Assurance Practices in Malaysia</b></p> <ul style="list-style-type: none"> <li>• Introduction to sustainability assurance standards, focusing on ISAE 3000, ISAE 3410 and the upcoming ISSA 5000</li> <li>• Concept of Limited assurance vs Reasonable Assurance in sustainability reporting</li> <li>• Role of the Board of Directors and management in assurance process</li> </ul> <p><b>Key Takeaways &amp; Considerations</b></p> <ul style="list-style-type: none"> <li>• Recap and reflection on concepts learned</li> </ul>
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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