

NSRF PREPARERS' PROGRAMME (NPP) MODULE 1: SUSTAINABILITY REPORTING USING THE ISSB ILLUSTRATIVE SUSTAINABILITY REPORTS

13 MAY 2026
9.00AM-5.30PM | KUALA LUMPUR



PROGRAMME OVERVIEW

In today's dynamic landscape, robust and standardised sustainability reporting has become a necessity rather than optional. This intensive programme is designed to equip participants with practical knowledge and hands-on application in sustainability reporting according to sustainability disclosure standards **IFRS S1 and IFRS S2** issued by the **International Sustainability Standards Board (ISSB)**.

Participants will gain a comprehensive understanding of sustainability reporting within the context of a rapidly evolving global framework. Through a practical and structured approach, the programme empowers preparers with the essential tools and insights to effectively meet disclosure requirements aligned with the ISSB framework. It also explores how organisations can comply with reporting standards while aligning with the **National Sustainability Reporting Framework (NSRF)** and stakeholder expectations.

PROGRAMME OBJECTIVE

The programme is designed to provide practical guidance on preparing sustainability reports **aligned with the ISSB framework**. It covers key concepts, reporting steps, and required disclosures. Participants will also learn how to use the ISSB Illustrative Sustainability Report as a practical guide.

ICF COMPETENCY LEVEL

- Malaysian Capital Market Industry Competency Framework (ICF)**
 - Core: Corporate Governance (Level 3)
 - Foundational (Product): Sustainable and Responsible Investment Products (Level 3)
 - Functional (Technical): Sustainability/ SRI Analysis (Level 3)
- Bursa Malaysia Corporate Sustainability Practitioner Competency Framework**
 - Sustainability Executive - Competency 1: Plan, Implement and Deliver Sustainability Programmes for all
 - Support Effective Disclosures (Sub-competency 1.8)
 - Sustainability Executive - Competency 7: Possess Knowledge and Comprehension of Corporate Sustainability Fundamentals
 - Sustainability Reporting (Sub-competency 7.4)
 - Sustainability Risk Management (Sub-competency 7.12)

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.

Institutions

Accounting Firms, Public Listed Companies (PLCs), Capital Market Intermediaries, Government Agencies, Statutory Bodies, Consultancy Firms, Sustainability, ESG Advocates and Higher Learning Institutions

LEARNING OUTCOMES

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

- Explain key concepts and requirements of the sustainability reporting landscape, including the assurance ecosystem, key conceptual foundations, and additional required disclosures.
- Apply the four-step process for preparing a sustainability report in alignment with the ISSB framework.
- Apply the ISSB Illustrative Sustainability Report to real world reporting scenarios and measurement tasks.

PROGRAMME OUTLINE

- 9.00 am **Introduction**
- Regulatory reporting requirements in Malaysia
- Step 1: Determine the applicability of reporting**
- Introduction 4-step approach to sustainability reporting
 - Malaysia's National Reporting Sustainability Framework ('NSRF')
 - Amendment to Bursa requirements under MMLR
 - Introduction on IFRS S1 and S2 and overview of the core contents disclosure requirements of IFRS S1 and S2
 - Transition reliefs under IFRS S1 and S2 and additional transition relief under NSRF
 - Application of proportionality mechanisms
- Illustrative Sustainability Reporting**
- Introduction of the draft Illustrative Sustainability Reports (ISR) for the Plantation and Construction sector:
- Basis of preparation
 - Purpose of the ISR and target audience
 - Structure of the ISR
 - Guidance on how to use the ISR
 - Key considerations in preparing the sustainability report
- 10.45 am Coffee Break
- 11.00 am **Step 2: Establish the boundaries for sustainability reporting**
- Overview of boundaries under IFRS S1 and S2
 - Boundaries which are part of own operations
 - Understanding the concept of value chain
 - Operational boundaries:
 - for the SR
 - for GHG (based on GHG protocol)
- Step 3: Conduct a materiality assessment**
- Overview of materiality assessment under IFRS S1 and S2
 - Step 1:** Identify sustainability-related risks and opportunities (SROs)
 - Key considerations:
 - Understand the Group's operations, resources and relationships
 - Identify risks and opportunities
 - Likelihood and magnitude
 - Mitigation actions and plans to remediate
 - Final consol and approval of SROs for the Group
 - Step 2:** Identify material information — determine which disclosures to provide in relation to the SROs
 - Definition and characteristics of materiality
- 1.00 pm Lunch Break
- 2.00 pm **Step 4: Prepare required disclosures: Governance & Risk Management**
- Core content disclosures
 - Understanding the connectivity between the sustainability statement and financial statements
 - Core content disclosures for "Governance" pillar
 - Core content disclosures for "Risk Management" pillar
- Step 4: Prepare required disclosures: Strategy, Risk Management, Metrics and Targets**
- Core content disclosure requirements on "Strategy" pillar
 - Deep dive and illustrative examples for "Strategy" disclosure areas
 - Description of SROs
 - Assessing SROs
 - Assessing current and anticipated financial effects of CROs to financial statements
 - Processes, controls, and policies to manage SROs
 - Metrics and targets
 - Examples of mitigation actions and adaptation
- 3.20 pm Coffee Break
- 3.35 pm **IFRS S2: Climate Related Disclosures**
- Specific disclosures to climate-related risks and opportunities
 - Climate-related physical and transition risks
 - Climate transition plan
 - GHG emissions
 - Contractual instruments
 - Internal carbon pricing
 - Climate resilience disclosure
- Other sections of ISR**
- Other sections to be covered in the ISR
- 5.30 pm End of Programme

SPEAKERS



DAVID TOH
Assurance Director, Sustainability & Climate Change

David brings over 13 years of experience in sustainability and financial reporting, providing advisory and assurance services across diverse industries. An HRD Corp accredited trainer, he has led key projects on GHG accounting, IFRS SDS implementation, and sustainability reporting, contributing to national frameworks and advancing ESG practices to strengthen corporate sustainability performance.



FARHANA JABIR
Director, PwC Malaysia

Farhana Jabir is a Director in the Sustainability and Climate Change team at PwC Malaysia. She has experience in providing audit and business advisory services to a wide range of clients, including sustainability assurance.

Her client portfolio includes companies across various industries from oil and gas; plantation; energy and utilities; telecommunication and public sectors. She is also of the adjudicator panel for the National Annual Corporate Report Awards (NACRA) on Sustainability Reporting.

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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