

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

13 MAY 2026
9.00AM-5.30PM | KUALA LUMPUR



HRD CORP REGISTERED COURSE/PROGRAMME NO: 1001047203 MyCID: 765264K

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 <ul style="list-style-type: none"> Regulatory reporting requirements in Malaysia
	Step 1: Determine the applicability of reporting <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> 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
11.05 am	Coffee Break
11.20 am	Step 2: Establish the boundaries for sustainability reporting <ul style="list-style-type: none"> Overview of boundaries under IFRS S1 and S2 Boundaries which are part of own operations Understanding the concept of value chain Operational boundaries: <ul style="list-style-type: none"> for the SR for GHG (based on GHG protocol)
	Step 3: Conduct a materiality assessment <ul style="list-style-type: none"> Overview of materiality assessment under IFRS S1 and S2 <ul style="list-style-type: none"> Step 1: Identify sustainability-related risks and opportunities (SROs) <ul style="list-style-type: none"> Key considerations: <ul style="list-style-type: none"> 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
12.40 pm	Lunch Break
1.40 pm	Step 3: Conduct a materiality assessment (continued) <ul style="list-style-type: none"> Step 2: Identify material information Definition and characteristics of materiality
	Step 4: Prepare required disclosures: Governance & Risk Management <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> Core content disclosure requirements on "Strategy" pillar Deep dive and illustrative examples for "Strategy" disclosure areas <ul style="list-style-type: none"> 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
3.45 pm	Coffee Break
4:00 pm	IFRS S2: Climate Related Disclosures <ul style="list-style-type: none"> Specific disclosures to climate-related risks and opportunities Climate-related physical and transition risks <ul style="list-style-type: none"> Climate resilience disclosure GHG emissions Contractual instruments Internal carbon pricing
	Other sections of ISR <ul style="list-style-type: none"> Other sections to be covered in the ISR
5.30 pm	End of Programme

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*The SIDC reserves the right to amend the programme as deemed appropriate as without prior notice.

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