

ESG and Climate: IFRS S1 and IFRS S2 Explained

Programme Overview

Understanding the impact of the National Sustainability Reporting Framework (NSRF), International Sustainability Standard Board (ISSB)'s IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information*, IFRS S2 *Climate-related Disclosures* and Bursa Malaysia's ESG reporting requirements

Programme Outline

1. Introduction to IFRS S1 and S2

- Adoption of the ISSB Standards for Malaysia
- Why does climate reporting matter?
- National Sustainability Reporting Framework (NSRF) Malaysia
- Bursa's latest ESG reporting requirements
- International developments on climate and sustainability reporting

2. Understanding IFRS S1 - General Requirements for Disclosure of Sustainability-Related Financial Information Governance

- SASB Standards

3. Understanding the IFRS S1 and IFRS S2 Core Content:

- Governance
- Strategy
- Risk Management
- Metrics & Targets

4. Understanding the IFRS S2 Cross-industry metric categories

- Greenhouse gas emissions
- Climate-related physical risks
- Climate-related transition risks
- Capital deployment
- Internal carbon prices
- Remuneration

5. Understanding the Industry-based guidance in implementing IFRS S2

6. Climate risks and opportunities

- Climate-related physical risks
- Climate-related transition risks
- Climate-related opportunities
- Managing climate risks
- Response measures to climate opportunities

7. Climate-related scenario analysis

- What is climate-related scenario analysis?
- Types of climate scenarios
- Approach to scenario analysis

8. Effective date in Malaysia

9. Reliefs

10. Steering your IFRS S1 and S2 reporting journey

- Case studies
- Resources to get you started

11. Group Discussion Activity

12. Q&A and Summary

Who Should Attend:

Board and C-suite | Capital market professionals | Finance teams and accountants | Sustainability teams | Audit and non-audit practitioners | Academicians



Trainer's Profile

PAM LEE

Founder - Polar Advisory Group Sdn Bhd

Pam Lee's previous ESG leadership roles include serving as leader of the corporate sustainability & climate change practice at sustainability consultancy ERM in Malaysia, ESG lead at financial institution MIDF Group, and ESG services at professional services firm BDO in Malaysia. Before pursuing her passion for sustainability, she served as Executive Director and license holder advising on corporate finance in the financial advisory practice at BDO. A Global Reporting Initiative (GRI) Certified Sustainability Professional, she is well versed in sustainability reporting, greenhouse gas, climate risks, and opportunities. Pam is a Fellow of the Institute of Chartered Accountants of England and Wales (ICAEW), a member of the Malaysian Institute of Accountants (MIA), a member of the Malaysian Institute of Certified Public Accountants (MICPA), and a graduate of the London School of Economics and Political Science.

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For more info, please contact:

Yasmin

+6013 443 6689
yasmin@micg.org.my

Jing Wei

+6018 963 7552
jingwei@micg.org.my

Malaysian Institute of Corporate Governance
Institut Tadbir Urus Korporat Malaysia (199801002833)

3A-02 Block F, Pusat Dagangan Phileo Damansara 1
9 Jalan 16/11, Off Jalan Damansara
46350 Petaling Jaya, Selangor Darul Ehsan, Malaysia
Tel : +603- 7957 6799
Email : info@micg.org.my



www.micg.org.my