IMPLEMENTING IFRS S1 & IFRS S2

Building Investor-Ready Sustainability Reporting

20 & 21 October 2026 | Wyndham Grand Bangsar, Kuala Lumpur

Sustainability and climate-related risks are increasingly influencing business performance, access to capital, corporate valuations and investor decision-making. IFRS S1 and IFRS S2 provide a globally recognised framework for communicating how these risks and opportunities may affect an organisation's financial position, performance and future prospects.

IFRS S1 and IFRS S2 adoption is key to:

- **Produce consistent, comparable and decision-useful sustainability disclosures**
- **Meet evolving regulatory, investor and stakeholder expectations**
- **Strengthen the connection between sustainability information and financial reporting**
- **Identify material sustainability and climate-related risks earlier**
- **Improve governance, risk management and strategic decision-making**
- **Enhance credibility with investors, lenders and business partners**
- **Reduce the risk of incomplete, inconsistent or unsupported sustainability claims**
- **Build organisational readiness for assurance and future reporting requirements**

This practical two-day programme equips participants beyond theoretical knowledge, tools and applied experience required to interpret and implement IFRS S1: General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2: Climate-related Disclosures.

Activities include:

- **Financial materiality assessments**
- **Sustainability and climate-risk reviews**
- **IFRS S1 and IFRS S2 readiness and gap assessments**
- **Governance, strategy and risk-management evaluations**
- **Metrics and target-setting exercises**
- **Disclosure drafting and review**
- **Connectivity between sustainability and financial information**

Why You Should Attend

The programme is built upon a practical sustainability-reporting simulation, during which participants develop key elements of an IFRS-aligned disclosure package using structured templates and AI-assisted reporting tools.

The learning methodology comprises 20% expert-led instruction and 80% exercises, case studies and applied learning, ensuring participants leave with practical capabilities, reusable resources and a clear roadmap for implementation within their organisations.

DAY 1:
Understanding Sustainability Reporting and Applying IFRS S1

Module 1: The Sustainability Reporting Landscape and Why IFRS Sustainability Disclosure Standards Matter

- Understand the transition from corporate social responsibility to strategic sustainability and ESG reporting.
- Examine investor, regulator, customer and stakeholder expectations.
- Review the global sustainability-reporting landscape and major reporting frameworks.
- Understand the relationship between Sustainability Disclosure Standards issued by the ISSB, IFRS S1 , IFRS S2, GRI, SASB, TCFD
- Explore Bursa Malaysia requirements, the National Sustainability Reporting Framework and the ISSB adoption roadmap.
- Analyse sustainability controversies and identify their potential disclosure implications.

Activity: Sustainability Headlines Challenge and ESG Controversy Analysis
AI application: Using ChatGPT to research reporting developments and analyse disclosure implications.

Module 2: Strategic Rationale & Portfolio Alignment

- Understand the purpose, scope and structure of IFRS S1.
- Examine the four core disclosure pillars:
  - Governance
  - Strategy
  - Risk management
  - Metrics and targets
- Identify the responsibilities of boards, management and sustainability teams.
- Understand how sustainability-related risks and opportunities may affect enterprise value.
- Review examples of effective and ineffective IFRS S1 disclosures.
- Apply IFRS S1 requirements to a manufacturing-company case study.

Activity: IFRS S1 Treasure Hunt and Governance Detective
Case study: Manufacturing Company Sustainability Disclosure
AI application: Using ChatGPT, Claude, Microsoft Copilot and Perplexity to review and improve disclosures.

Who Should Attend

This programme is ideal for professionals involved in sustainability reporting, financial reporting, climate-risk management and corporate governance, including:

- CFOs, Finance Directors and Financial Controllers
- Sustainability, ESG and Corporate Responsibility teams
- Risk, strategy and corporate planning professionals
- Investor relations and corporate communications teams
- Internal audit, compliance, legal and governance professionals
- Financial reporting, accounting and consolidation teams
- Climate-risk and sustainability-data specialists
- Board members, audit committee members and senior executives
- Accountants, assurance providers and professional advisers

Organisations are encouraged to send cross-functional teams from finance, sustainability, risk, strategy and governance to support effective IFRS S1 and IFRS S2 implementation.

Module 3: Sustainability Risks, Opportunities and Materiality

- Identify sustainability-related risks relevant to an organisation's business model and value chain.
- Recognise sustainability opportunities that may support resilience, innovation and long-term value creation.
- Understand financial materiality and its relevance to sustainability -related financial disclosures prepared in accordance with IFRS S1 and IFRS S2
- Map internal and external stakeholders.
- Identify stakeholder concerns, expectations and information requirements.
- Prioritise sustainability topics based on impact, likelihood and financial significance.

Activity: Materiality Matrix Workshop and Stakeholder Mapping Exercise
Participant output: Preliminary materiality matrix and prioritised sustainability issues.

Module 4: Conducting an IFRS S1 Readiness and Gap Assessment

- Evaluate existing sustainability disclosures against IFRS S1 requirements.
- Assess the organisation's governance and reporting readiness.
- Identify gaps in data availability, ownership, controls and documentation.
- Review reporting processes, responsibilities and approval mechanisms.
- Determine the policies, systems and evidence required to support credible disclosures.
- Prioritise immediate, medium-term and longer-term reporting actions.

Activity: Sustainability Reporting Gap Assessment Simulation
Participant output: IFRS S1 readiness checklist and preliminary gap-assessment findings.

DAY 2:
Applying IFRS S2 and Developing Sustainability Disclosures

Module 5: Deep Dive into IFRS S2 Climate-Related Disclosures

- Understand the fundamentals of climate change and their relevance to business.
- Differentiate between physical and transition climate risks.
- Identify climate-related business opportunities.
- Understand the purpose and structure of IFRS S2.
- Apply the four disclosure pillars to climate-related information:
  - Governance
  - Strategy
  - Risk management
  - Metrics and targets
- Link climate risks and opportunities to financial performance, business strategy and enterprise value.
- Review examples of sector-specific climate disclosures.

Activity: Climate Risk Storm
Participant output: Climate-risk and opportunity register.

Module 6: Climate Scenario Analysis and Greenhouse Gas Reporting

- Understand the purpose of climate scenario analysis.
- Explore how different climate pathways may affect strategy and operations.
- Understand Scope 1, Scope 2 and Scope 3 greenhouse gas emissions.
- Identify appropriate emissions-data sources and organisational boundaries.
- Examine common data-collection and calculation challenges.
- Develop relevant climate metrics, indicators and targets.
- Understand how transition plans and emissions-reduction targets support IFRS S2 reporting.

Activity: Carbon Footprint Puzzle and GHG Inventory Checklist
Case study: Property Developer Climate Risk Assessment
AI application: Using ChatGPT to structure climate scenarios and support data-gap analysis..

Program Schedule

0900	Start
1020	Morning Break
1230	Lunch
1500	Afternoon Break
1700	End

Module 7: Drafting IFRS S1 and IFRS S2 Disclosures

- Understand the recommended structure of sustainability-related financial disclosures.
- Translate technical information into clear, concise and decision-useful narratives.
- Draft governance, strategy, risk-management, metrics and targets disclosures.
- Connect sustainability information with the organisation's financial reporting.
- Identify unsupported claims, vague commitments and common reporting errors.
- Improve consistency, comparability and traceability across disclosures.
- Use AI responsibly to support drafting, editing and quality reviews.

Activity: Sustainability Disclosure Writing Lab
AI application: Using ChatGPT and Claude to prepare and improve draft disclosures.
Participant output: Draft IFRS S1 and IFRS S2 disclosure sections.

Module 8: Sustainability Reporting Simulation and Action Planning

- Consolidate learning through an end-to-end reporting simulation.
- Build an organisational sustainability-reporting roadmap.
- Establish reporting roles, responsibilities and internal timelines.
- Prioritise data, governance and capability-development requirements.
- Identify short-term reporting improvements and longer-term transformation priorities.
- Consider future developments in sustainability and climate reporting.
- Present proposed disclosures and receive facilitator feedback.

Activity: Sustainability Reporting Challenge
Participant output: Organisation-specific sustainability-reporting action plan.

What You Will Gain

- By the end of the two days, participants should be able to:
- Interpret the principal requirements of IFRS S1 and IFRS S2.
- Identify material sustainability-related risks and opportunities.
- assess climate-related physical and transition risks.
- Conduct stakeholder and materiality assessments.
- Evaluate reporting readiness and identify disclosure gaps.
- Understand Scope 1, Scope 2 and Scope 3 emissions-reporting requirements.
- Draft decision-useful sustainability and climate disclosures.
- Use selected AI tools to support research, analysis and disclosure drafting.
- Develop a practical roadmap towards IFRS-aligned sustainability reporting.

About the Trainer

Principal Consultant /Trainer

Kavita Naidu-Pillai

ESG and Sustainability Consultant | Strategist | Advisor | Corporate Trainer

Kavita Naidu-Pillai is a senior ESG and sustainability consultant with more than 25 years of multidisciplinary experience in sustainability strategy, ESG governance, climate risk, sustainability reporting, decarbonisation, stakeholder engagement and organisational transformation.

She has advised boards, senior executives, government bodies and corporate teams on translating sustainability commitments into practical business strategies aligned with regulatory expectations, investor priorities and operational realities. Her experience includes IFRS S1 and IFRS S2, ISSB, SASB, TCFD, GRI, carbon accounting, Scope 1, 2 and 3 emissions, net-zero strategy and sustainable finance.

Kavita has delivered ESG, sustainability, AI transformation, governance and leadership programmes across Malaysia, Singapore, Australia, Sri Lanka, the Middle East, the United States and Europe. Her assignments have included ESG governance training, sustainability-reporting implementation, carbon-accounting systems, climate-risk assessments and decarbonisation roadmaps.
She holds an MBA (Hons) in Operational Management and an LLB (Hons) from the University of London, together with professional qualifications in project management, change management, risk governance, finance, business strategy, AI transformation and professional training and development.

Selected Organisations Trained

These organisations are drawn from the trainer's documented corporate training and professional programme experience.

Government, Governance and Professional Institutions

- Ministry of Finance Malaysia
- Smart Selangor
- Malaysian Institute of Chartered Secretaries and Administrators
- Attorney General's Chambers / ILKAP
- Federation of Malaysian Manufacturers
- CEDAR–SME Bank
- SME100 CEO Academy
- Contact Centre Association of Malaysia

Education, Media and Civil-Society Organisations

- HELP University
- MAHSA University
- Universiti Kebangsaan Malaysia
- Universiti Putra Malaysia
- Universiti Teknologi MARA
- Star Media
- Rotary Malaysia
- Women's and entrepreneurship-development organisations

Corporates and Multinational Organisations

- Tokio Marine Insurance
- Toyota Boshoku UMW
- Petronas-linked vendors
- George Kent
- WCT Holdings Berhad
- Turner & Townsend
- KPMG
- Axiata
- Grab Malaysia
- Michelin Tyres
- Cigna International
- Paramount Property
- Shin-Etsu Malaysia
- Hua Yang Berhad
- Varia Berhad
- Barkath CO-RO Manufacturing

International and Sector-Based Engagements

- SustainAgility Solutions, Australia and United States
- SR Construction, Australia
- National Air Cargo, United States–Dubai–Germany
- Smart Agri Dubai
- MHC Global Healthcare
- Sri Lankan government ministries
- New Britain Palm Oil, Papua New Guinea
- Ksha Networks, Sri Lanka
- MIDAR Smart Egypt

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BUILDING INVESTOR-READY SUSTAINABILITY REPORTING

MANVLAKE GROUP

20 & 21 October 2026 | Wyndham Grand Bangsar, Kuala Lumpur

Registration Enquiries: +6011 1082 7427 nunez@manvlake.com

HRD CORP CLAIMABLE

REGISTRATION FORM

Early Bird Register Before 11th Sept 2026	Normal Rate Register After 11th Sept 2026
RM 3,495.00	RM 3,895.00

Corporate Group Booking Privilege	☐ 3+1 Team Package : Register 3 participants at the current published rate and enjoy a **15% corporate discount** for the 4th participant

*All rates are HRD Corp Claimable.

DELEGATE INFORMATION

Company Name:

Delegate 1

Name :

Job Title :

Email :

Mobile :

Direct Line :

Delegate 2

Name :

Job Title :

Email :

Mobile :

Direct Line :

Delegate 3

Name :

Job Title :

Email :

Mobile :

Direct Line :

Delegate 4

Name :

Job Title :

Email :

Mobile :

Direct Line :

Authorisation (Mandatory)

Name :

Job Title :

Email :

Signature :

Date :

*Signatory must be authorised to sign on behalf of contracting organisation. This booking is invalid without a signature.

Payment Method : Bank Transfer

Email the completed form to nunez@manvlake.com

TERMS AND CONDITIONS

Privacy

All personal information provided during your registration will be collected by Manvlake Group Sdn. Bhd. and treated with the highest confidentiality. Your details will be stored in our database and primarily used to keep you informed about our upcoming programmes, events, and related services. Occasionally, Manvlake Group may share relevant information with trusted partners or event sponsors to inform you about similar offerings. If you prefer not to have your details shared, please email us with your request. Should you wish to update your information, report duplicate records, or opt out from future communications, kindly contact us at connect@manvlake.com.

Registration and Payment

Full payment is required prior to the start of the programme. Once registered, participants are responsible for settling payment within the stated terms, regardless of actual attendance. Cancellation Policy More than 30 days before the event: A cancellation fee of 50% of the registration fee will be charged. 30 days or less before the event: A cancellation fee of 100% of the registration fee will apply.

Replacement Delegate

If you are unable to attend, a replacement participant may attend in your place. Please notify Manvlake Group in advance of any replacements.

Event Changes & Unforeseen Circumstances

In the event that Manvlake Group must cancel or postpone the programme due to circumstances beyond our reasonable control (including natural disasters, war, government restrictions, strikes, or acts of terrorism), any fees already paid will be refunded, minus any non-recoverable costs incurred. This refund will represent the full extent of our liability. Manvlake Group also reserves the right to: Change event dates (within 30 days of the original schedule), relocate the event venue within the same city, or amend the event title. In such cases, no refund will be provided, but equivalent arrangements will be made for registered participants. Should the event be cancelled for reasons other than those described above, a full refund of the registration fee will be issued. We further reserve the right to update the event agenda, including replacing speakers or modifying topics, if necessary. Updates will be reflected on our website at the earliest opportunity.

Group Packages/Enrolment Privileges

For group packages terms are subject to Manvlake Group's discretion. In the case of a no-show by the group package attendee, the seat will be deemed cancelled and full payment for the original participants remains applicable. As places are limited, we strongly encourage early registration to secure participation.