

IFRS S2 CLIMATE-RELATED DISCLOSURES: PRACTICAL REPORTING WORKSHOP

HRD Corp registered training program ID: 10001684804



*Strengthening Disclosure, Readiness,
and Reporting Confidence*



Face to Face
Instructor-Led Training



24 JULY 2026
(FRI)



9:00 AM
5:00 PM



ONLINE
VIA ZOOM



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Course Overview

Why are many organisations still uncertain about what to disclose, how much detail is enough, and where to begin with climate-related reporting? Why do teams struggle to convert climate risks, emissions data, governance oversight, and business impacts into disclosures that are clear, credible, and decision-useful? As climate reporting becomes more structured and closely scrutinised, organisations can no longer rely on broad sustainability statements or fragmented information. They need a more practical understanding of what IFRS S2 requires and how those requirements can be translated into meaningful reporting.

This programme is designed to provide participants with a practical and structured understanding of IFRS S2 Climate-related Disclosures, with emphasis on real reporting application rather than theory alone. The topic is especially relevant in Malaysia, where the National Sustainability Reporting Framework (NSRF) uses IFRS S1 and IFRS S2 as the baseline for phased sustainability reporting, and Bursa Malaysia now requires in-scope listed issuers to prepare sustainability statements using these standards.

Beyond compliance, stronger climate-related disclosures can help organisations improve market credibility, strengthen investor and stakeholder confidence, and build greater internal readiness across sustainability, finance, risk, and governance functions. For export-oriented and internationally exposed businesses, better climate-related information is also becoming increasingly important as global markets introduce more climate-focused expectations, reporting demands, and carbon-related trade measures. At the same time, a more disciplined reporting approach can help organisations identify climate-related performance insights, including areas for operational improvement, resource efficiency, and better strategic decision-making.

Through guided explanation, practical examples, disclosure mapping, and workshop-based exercises, participants will learn how to interpret IFRS S2 requirements, identify the key disclosure building blocks, and convert climate-related information into more organised, report-ready content. By the end of the programme, participants will be better equipped to support compliance, improve reporting quality, and contribute more confidently to their organisation's climate-related reporting journey



Learning Outcomes

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

- ✓ Explain the purpose and structure of IFRS S2 Climate-related Disclosures.
- ✓ Understand the relationship between IFRS S1 and IFRS S2 in sustainability-related financial reporting.
- ✓ Identify material climate-related risks and opportunities relevant to the organisation.
- ✓ Distinguish the four core disclosure pillars: governance, strategy, risk management, and metrics and targets.
- ✓ Understand the practical reporting expectations for climate resilience, scenario analysis, transition-related information, and GHG emissions.
- ✓ Map climate-related information into a clearer disclosure structure for reporting purposes.
- ✓ Recognise common reporting gaps, data challenges, and coordination issues in preparing IFRS S2 disclosures.
- ✓ Apply a more practical approach to drafting climate-related disclosures aligned with organisational context.
- ✓ Improve readiness for internal reporting discussions, board oversight support, and reporting preparation.
- ✓ Contribute more effectively to the organisation's climate-related reporting journey.

Course Benefits

This workshop helps organisations and reporting teams build a more practical understanding of climate-related disclosure requirements under IFRS S2. Participants will gain clearer insight into reporting expectations, how climate-related information should be structured, and how sustainability, finance, risk, and governance functions can work together more effectively. The programme is especially useful for organisations preparing for ISSB-aligned reporting under Malaysia's phased NSRF environment.



Who Should Attend?

This programme is suitable for sustainability and ESG personnel, finance and reporting teams, risk management and internal control personnel, corporate planning and strategy teams, company secretarial, governance and compliance personnel, internal audit personnel, senior managers involved in sustainability reporting, board support teams, disclosure preparers, and organisations preparing for IFRS S2 or ISSB-aligned climate-related reporting.

Training Methodology

The programme is delivered through interactive on-line lectures, practical reporting guidance, facilitated discussion, mini case exercises, disclosure mapping, and workshop-based activities. The emphasis is on practical interpretation and application so participants can better understand how IFRS S2 requirements translate into actual reporting content.

Training Preparation

Participants must ensure they have a laptop or computer equipped with a camera, microphone, and speakers, along with a stable internet connection for this online session conducted via Zoom.

Training Duration

Full 1 day training (9:00 am-5:00 pm)

HRD Corp Registered Program ID Nos

10001684804

Public Program Course Fee

Single Registration – RM 900.00 nett per participant

Group Registration – RM 7000.00 nett per participant
(For 4 participants or more from the same organisation)

(The fee covers training materials, lunch, coffee/tea, snacks, supplementary notes, a detailed training report with assessment and a Certificate of Completion)



In-House Training Enquiry

For more information regarding our In-House/ Public Program courses, please email us your inquiry at sales@progresslink.com.my

or to speak to our Sales Consultant at +604- 297 6881 or 011-1289 6881

For public program schedules, please visit our website: www.progresslink.com.my/events/

Register
TODAY
TRAINING FEES ARE ELIGIBLE FOR
HRD CORP CLAIMABLE COURSE SCHEME.



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COURSE MODULE ONE DAY

Module 1: Understanding IFRS S2 and the Reporting Context

- Why climate-related disclosures are becoming more important in corporate reporting
- Overview of IFRS Sustainability Disclosure Standards
- Relationship between IFRS S1 and IFRS S2
- Objective and scope of IFRS S2
- Climate-related risks and opportunities: physical, transition, and opportunity dimensions
- Malaysia's NSRF phased implementation and transition reliefs

Module 2: The Core Disclosure Structure under IFRS S2

- Governance disclosures: oversight, roles, and responsibilities
- Strategy disclosures: business model, value chain, financial effects, resilience
- Risk management disclosures: identifying, assessing, prioritising, and monitoring climate risks
- Metrics and targets disclosures: performance measurement and reporting logic
- Understanding materiality and connected information in climate reporting

Module 3: Practical Reporting Areas That Commonly Challenge Preparers

- Climate-related transition plans: what IFRS S2 expects and what it does not require
- Scenario analysis and climate resilience disclosures
- Cross-industry metric categories under IFRS S2
- Scope 1, Scope 2, and Scope 3 GHG emissions overview
- Industry-based metrics and sector relevance
- Common reporting gaps, data limitations, and internal coordination challenges

Module 4: Workshop on Drafting and Improving IFRS S2 Disclosures

- How to translate raw climate information into disclosure-ready content
- Building a practical disclosure outline under the four pillars
- Reviewing examples of stronger and weaker disclosures
- Workshop exercise: mapping organisational information to IFRS S2 requirements
- Identifying immediate next steps for reporting readiness
- Discussion on internal roles, cross-functional input, and documentation support