



MINORITY SHAREHOLDERS WATCH GROUP

4 SEPTEMBER 2024 | WEDNESDAY  
9.00 AM - 5.00 PM  
SHERATON PETALING JAYA HOTEL



Registration Fee  
RM1800

Early Bird  
(Before 16 August 2024)  
RM1600

Group of 2  
or more  
RM1600

All prices are subject to any applicable government tax.

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Minority Shareholders Watch Group

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# Understanding IFRS S1 and IFRS S2

## Learn the Impact of the New Reporting Standard and How to Navigate the Requirements for Malaysian PLCs

### Programme Overview

In February 2024, the Advisory Committee on Sustainability Reporting initiated a public consultation proposing the implementation of the ISSB Standards, effective December 31, 2025, for Main Market public listed companies (PLCs) and December 31, 2027, for ACE Market PLCs and large non-listed companies with revenue of RM2 billion and above. The market is anticipating the mandatory adoption of these new reporting standards, which may be announced this year. Join us to learn and prepare for these requirements.

#### Part 1 | 9:00 am – 10:30 am

##### Developments in the International Sustainability Reporting Landscape

- Commonly Adopted Sustainability Reporting Frameworks
- How the ISSB was Formed and Global Adoption Trends
- Proposed Adoption of the ISSB Standards in a Phased Manner for Malaysia
- Design and Applicability of the Standards:
  - IFRS S1 - General Requirements for Disclosure of Sustainability-Related Financial Information
  - IFRS S2 - Climate-Related Disclosures
- Future Developments in the Pipeline

#### Part 3 | 2:00 pm – 3:30 pm

##### IFRS S2 - Climate-Related Disclosures

- TCFD 101 as a Foundational Base for ISSB S2
  - Climate Risks: Physical and Transition Risks
  - Governance, Strategy, Risk Management, Metrics and Targets
- IFRS S2
  - Objective, Scope, Core Content, Application Guidance
- Effective Date in Malaysia

#### Part 2 | 11:00 am – 12:30 pm

##### IFRS S1 - General Requirements for Disclosure of Sustainability-Related Financial Information

- Objective & Scope
- Conceptual Foundations
  - Materiality
  - Reporting Entity
- Sources of Guidance
  - SASB Standards
  - GRI
  - ESRS
- Statement of Compliance
- Treatment of Errors
- Effective Date in Malaysia

#### Part 4 | 3:45 pm – 5:00 pm

##### Reliefs - Proportionality and Scalability Mechanism, Transitioning to an ISSB Report and Other Developments

- Without Undue Cost or Effort
- Consideration of Skills, Capabilities and Resources
- What Would an ISSB Report Look Like Versus the Current Sustainability Report Format(s)
- Assurance of Sustainability Report

### Trainer's Profile

#### San Mei Kim



Mei Kim is a sustainability trainer. Prior to this, she was the former Sustainability Lead, Corporate Governance and Sustainability with the Regulation function at Bursa Malaysia. She co-led the development of key sustainability-related initiatives for the Malaysian capital market. This includes putting in place enhancements to Bursa Malaysia's Sustainability Reporting Framework (consisting of the listing requirements, sustainability reporting guides and related toolkits) as well as capacity building initiatives for public listed companies.

She is a GRI Certified Sustainability Professional and holds a Master in Sustainable Development Management from the Jeffrey Sachs Centre (Sunway University). She is also a member of the Association of Chartered Certified Accountants (ACCA), Association of Certified Fraud Examiners (ACFE) and the Malaysian Institute of Accountants (MIA).