

**18 NOVEMBER 2024 | MONDAY**  
**9.00 AM - 5.00 PM**  
**AVANTÉ HOTEL, PETALING JAYA**



Registration Fee  
**RM1800**

Early Bird  
(Before 1 November 2024)  
**RM1600**

Group of 2  
or more  
**RM1600**

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# Understanding the new National Sustainability Reporting Framework

**NSRF MANDATORY  
BEGINNING 2025**

Learn how the new requirements of IFRS S1 and IFRS S2 impact your corporate reporting obligations

## Programme Overview

On 24 September 2024, the Securities Commission Malaysia announced implementation of the National Sustainability Reporting Framework (NSRF). It mandates IFRS Sustainability Disclosure Standards for listed and large non-listed companies. The framework aims to enhance transparency, accountability, and business resilience, aligning with the nation's sustainability goals. Compliance will be phased, starting in 2025 for large Main Market issuers, extending to others by 2027. Climate disclosures, aligned with TCFD recommendations are fully integrated into the ISSB standards.

### 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
- 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



### 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



### 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).