



13 MARCH 2025 | THURSDAY

8:30 AM - 4:00 PM

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# Navigating the National Sustainability Reporting Framework & Latest Bursa Listing Requirements

## Programme Overview

In September 2024, the Securities Commission Malaysia announced implementation of the National Sustainability Reporting Framework (NSRF). It mandates IFRS Sustainability Disclosure Standards (ISSB Standards) for listed and large non-listed companies. The framework aims to enhance transparency, accountability and business resilience, aligning the nation's sustainability goals. In December 2024, Bursa Malaysia announced corresponding amendments to the Listing Requirements. Compliance will be phased, starting in 2025 for large Main Market PLCs, extending to others by 2027.

### Part 1 | 8.30 am - 10.00 am

#### Developments in the International Sustainability Reporting Landscape

- Commonly adopted sustainability reporting frameworks
- How the ISSB was formed and global adoption trends
- Adoption timelines for Malaysia – NSRF and Bursa Listing Requirements
- 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 | 1.00 pm - 2.30 pm

#### IFRS S2 – Climate-Related Disclosures

- **TCFD 101 as a foundation for IFRS S2**
  - Climate Risks: Physical and Transition Risks
- **IFRS S2 – Core content**
  - Governance, Strategy, Risk Management, Metrics and Targets

### Part 2 | 10.30 am - 12.00 pm

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

- Conceptual foundations
  - Materiality
  - Reporting Entity
- How to shortlist financially material sustainability matters
- Sources of Guidance (SASB, GRI, ESRS)
- Statement of Compliance
- Treatment of Errors

### Part 4 | 2.45 pm - 4.00 pm

#### Transitioning to an ISSB Report and other key considerations:

- Reliefs – Proportionality and scalability mechanisms
  - Without undue cost or effort
  - Consideration of skills, capabilities and resources
- What would an ISSB Report look like versus the current sustainability report formats
- Assurance of Sustainability Reports



## 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).