MSWG
MINORITY SHAREHOLDERS WATCH GROUP

NSRF 2026: BEYOND THE FIRST REPORT



Implementation pitfalls to avoid, top questions from investors and preparing for impending assurance requirements

8 DECEMBER 2026 | TUESDAY
9:00 AM - 5:30 PM
AICB CENTRE OF EXCELLENCE, KL

8 CPD HOURS | IN-PERSON SESSION | HRD CORP CLAIMABLE

Registration Fee
RM1,900+

Early Bird
(Before 18 November 2026)
RM1,620+

Group of 3
or more
RM1,620+

All prices are subject to 8% SST

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For more info, please contact:

Imen
+6017 240 3701
imen@mswg.org.my

Yasmin
+6013 443 6689
yasmin@mswg.org.my

Minority Shareholders Watch Group
Badan Pengawas Pemegang Saham Minoriti Berhad (20-0001022382)

Level 23-2, Menara AIA Sentral
No.30, Jalan Sultan Ismail
50250 Kuala Lumpur, Malaysia

+603 2732 0010
www.mswg.org.my

Programme Overview

As Malaysia's National Sustainability Reporting Framework (NSRF) implementation progresses, preparers are moving beyond first-time adoption to confront the practical challenges of producing decision-useful, credible sustainability disclosures. This programme highlights common pitfalls to avoid, investor questions to look out for, and pragmatic steps to strengthen internal processes ahead of impending assurance requirements. Participants will gain practical insights into what worked, what did not, and what preparers should be doing now to enhance the quality and credibility of their sustainability reporting.

Key Focus Areas

- Pragmatic ways to navigate the shortlisting of sustainability risks and opportunities (SROs)
- Pitfalls to avoid when preparing a second-year report
- Preparing for mandatory assurance

Delivery Format

- Highly interactive question and answer sessions
- Application via case studies
- Group discussions

Morning Session 1 | 9.00 am – 10.30 am

Moving from "Bursa's legacy sustainability reporting framework" to the NSRF

- Key changes to the materiality assessment
- Defining sustainability matters (alignment of definitions in risk register and sustainability topics)
- Adopting a "gross" or "net" view in shortlisting sustainability risks and opportunities

Morning Session 2 | 10.45 am – 12.30 pm

Moving from "Bursa's legacy sustainability reporting framework" to the NSRF (cont'd)

- Implications to financial quantification of risks and opportunities
- Pragmatic first steps

Second year report

- Key considerations and pitfalls to avoid

Afternoon Session 1 | 1.30 pm – 3.30 pm

Structuring disclosures to meet stakeholder and regulator expectations

- How best to structure the Sustainability Statement to address different stakeholders without obscuring financially material information
- What requirements are tagged to compliance and assurance?
- What goes in Bursa's Prescribed Data Table?

Navigating potential investor questions

- Basis for shortlisting sustainability risks and opportunities
- Is enough attention given to these SROs (KPI weightages)
- Communicating performance, trade-offs

Afternoon Session 2 | 3.45 pm – 5.30 pm

Preparing for impending assurance

- Assurance standards (not all assurance standards are recognised)
- Service providers (ethics requirements imposed on firms limit your options)
- Structural enhancements needed for assurance

Recap & Q&A



Trainer's Profile

San Mei Kim

Mei Kim is the Principal Consultant at Green Horizon Advisory Sdn Bhd. Formerly Head of Sustainability Management & Ecosystem Development at Bursa Malaysia, she led the development of the Exchange's inaugural ISSB Sustainability Statement with early adoption of IFRS S1 and spearheaded the launch of the ESG Practitioner Forum, a platform enabling listed companies to share practical implementation experiences. She also played a pivotal role in developing Bursa Malaysia's enhanced Sustainability Reporting Framework, including its listing requirements, reporting guidance and implementation toolkits. Today, Mei Kim is recognised for her uncanny ability to bridge policy, regulation and practical implementation - helping companies navigate evolving sustainability requirements while creating long-term business value.