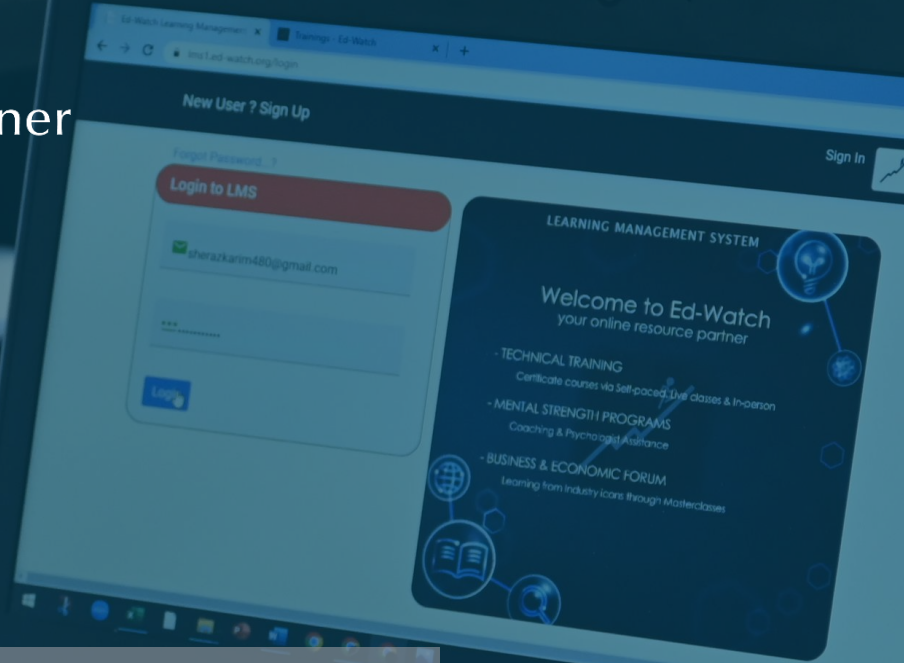




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## IFRS STANDARDS ON SUSTAINABILITY – S1 & S2





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# Program Overview

The IFRS Standards for Sustainability S1 and S2 are new sets of standards developed by the ISSB to address the growing need for organizations to integrate sustainability-related information into their financial reports.

This training program provides finance and accounting professionals with the knowledge and skills necessary to effectively implement and comply with these new standards. It covers a wide range of topics, including the identification and measurement of sustainability-related risks and opportunities, the integration of sustainability information into financial statements, and the reporting and disclosure requirements for ESG matters.

The training also emphasizes practical applications and case studies, enabling participants to apply their knowledge in real-world scenarios.

Upon the completion of this program, participants will be well-equipped to navigate the evolving landscape of sustainability reporting and meet the increasing demands for transparency and accountability.



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### COURSE COVERAGE:

- Sustainability and Its challenges
- What is Sustainability Reporting?
- IFRS S1 General Requirements Standard
- The core elements focusing on governance, strategy, risk management, and metrics and targets under IFRS S1
- disclosure of material information about sustainability-related risks and opportunities
- IFRS S2 Climate Standard
- The concept of double Materiality
  - Understanding Impact Materiality
  - Understanding Financial Material
- What is climate-related scenario analysis and its use
- Scenarios for identifying and assessing the potential implications of future states under conditions of uncertainty using TCFD Guidance
- What are scopes 1,2 and 3 Greenhouse gas Emissions
- Introductory calculation of GHG emissions
- Identifying risks and opportunities and preparing disclosures
- disclosure of information related to:
  - Physical risks (e.g. flood risk)
  - Transition risks (e.g. regulatory change)
  - Climate-related opportunities (e.g. new technology)



## COURSE COVERAGE:..CONT.

- Introduction of Carbon Credits and carbon offsets
- Industry-based climate disclosure, drawing on SASB Standards
- Preparation and presentation of sustainability information

### Structure



#### **Governance**

Governance processes, controls and procedures a company uses to monitor sustainability-related risks and opportunities



#### **Strategy**

How a company's strategy addresses significant sustainability-related risks and opportunities



#### **Risk management**

How a company assesses, identifies, manages and mitigates its sustainability-related risks



#### **Metrics and targets**

Information used to measure, manage and monitor sustainability-related risks and opportunities; and metrics required through IFRS Sustainability Disclosure Standards

Consistent with TCFD Recommendations.



## Key Features:

### ▪ **Transition planning**

Emissions targets and use of carbon offsets

### ▪ **Climate resilience**

Resilience of business strategy in multiple scenarios

### ▪ **Scope 1-3 emissions**

Requirement to disclose GHG emissions in accordance with the GHG Protocol Corporate Standard.

\* Scope 3 is not covered in the training

## PARTICIPANTS:

- Stakeholders (Insurance, Creditors, lenders etc)
- Policymakers
- C-suite Management
- Professionals who lead or want to lead the sustainability reporting projects for their organization.
- Sustainability consultants and advisors

## SCHEDULE:

- E-Learning – Virtual Cohort
- Facilities – recorded lessons available for up to 30 days
- Upcoming class date: August 29 & 30, 2023
- Course duration: 2-day program
- Credit hours : 8
- Timing: 9:30 AM – 2:30 PM (GMT +1) / 11:30 AM – 4:30 PM (GMT+5)

## PAYMENT:

- For payment and group discounts reach out to us at [jane@ed-watch.org](mailto:jane@ed-watch.org) or [contact@ed-watch.org](mailto:contact@ed-watch.org)



# Training Programs by Ed-Watch

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