

ACCOUNTING AND FINANCE | AF-037

ISSB Sustainability Reporting: Applying IFRS S1 and IFRS S2

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Course content

Why Attend

Sustainability information is moving from voluntary brochures into the annual report. The ISSB standards, IFRS S1 on general sustainability-related disclosures and IFRS S2 on climate-related disclosures, are being adopted or referenced by regulators and stock exchanges in many jurisdictions, including across the Gulf, Asia and Africa. Finance teams are increasingly expected to produce sustainability disclosures with the same rigour, controls and assurance as financial statements.

This Aractech course takes finance, reporting and sustainability professionals through the requirements of IFRS S1 and IFRS S2 step by step. Participants learn how to identify material sustainability-related risks and opportunities, apply the four pillars of governance, strategy, risk management and metrics and targets, measure greenhouse gas emissions, perform climate scenario analysis and connect sustainability information with the financial statements.

Course Methodology

- Structured walkthrough of the standards with worked examples
- Disclosure drafting exercises based on a sample company
- Emissions calculation and scenario analysis workshops
- Review of published ISSB-aligned reports
- Group implementation planning and peer review

Course Objectives

- Explain the purpose, structure and adoption status of IFRS S1 and IFRS S2
- Identify material sustainability-related risks and opportunities
- Apply the governance, strategy, risk management and metrics and targets pillars
- Measure and report Scope 1, 2 and 3 greenhouse gas emissions
- Perform and disclose climate-related scenario analysis
- Connect sustainability disclosures with financial statements and judgements

Course content

Target Audience

- Financial reporting and accounting managers
- CFOs, financial controllers and finance directors
- Sustainability and ESG managers
- Internal and external auditors

Course outline

Detailed course outline

Day-by-day outline for ISSB Sustainability Reporting: Applying IFRS S1 and IFRS S2.

Day 1 - The ISSB Standards and the Reporting Landscape

- 09:00-09:39 | Why sustainability reporting is moving into the annual report
- 09:39-10:18 | The ISSB, IFRS S1 and IFRS S2: structure and objectives
- 10:18-10:57 | Global and regional adoption and regulatory requirements
- 10:57-11:00 | Relationship with TCFD, SASB, GRI and other frameworks
- 11:00-11:30 | Coffee break
- 11:30-12:05 | Relationship with TCFD, SASB, GRI and other frameworks (continued)
- 12:05-12:43 | Materiality and the investor focus of ISSB disclosures
- 12:43-14:00 | Workshop: assessing your organisation's reporting readiness

Day 2 - IFRS S1: General Sustainability-Related Disclosures

- 09:00-09:34 | Identifying sustainability-related risks and opportunities
- 09:34-10:08 | The four pillars: governance, strategy, risk management, metrics and targets
- 10:08-10:42 | Reporting entity, timing and connected information
- 10:42-11:00 | Judgements, estimates and measurement uncertainty
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Judgements, estimates and measurement uncertainty (continued)
- 11:46-12:53 | Transition reliefs and phased application
- 12:53-14:00 | Practical exercise: drafting governance and strategy disclosures

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Day 3 - IFRS S2: Climate-Related Disclosures

- 09:00-09:39 | Physical and transition climate risks
- 09:39-10:18 | Climate-related targets and transition plans
- 10:18-10:57 | Climate scenario analysis and resilience assessment
- 10:57-11:00 | Industry-based metrics and cross-industry requirements
- 11:00-11:30 | Coffee break
- 11:30-12:05 | Industry-based metrics and cross-industry requirements (continued)
- 12:05-12:43 | Financial effects of climate-related risks
- 12:43-14:00 | Workshop: performing a simplified climate scenario analysis

Day 4 - Greenhouse Gas Emissions Measurement

- 09:00-09:39 | The GHG Protocol and organisational boundaries
- 09:39-10:18 | Calculating Scope 1 and Scope 2 emissions
- 10:18-10:57 | Scope 3 categories, estimation methods and data sources
- 10:57-11:00 | Emission factors, data quality and uncertainty
- 11:00-11:30 | Coffee break
- 11:30-12:05 | Emission factors, data quality and uncertainty (continued)
- 12:05-12:43 | Financed emissions for banks and investors
- 12:43-14:00 | Practical exercise: calculating an emissions inventory

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Day 5 - Implementation, Controls and Assurance

- 09:00-10:17 | Building the reporting process, data systems and ownership
- 10:17-10:56 | Internal controls over sustainability information
- 10:56-11:00 | Connecting sustainability and financial reporting teams
- 11:00-11:30 | Coffee break
- 11:30-12:05 | Connecting sustainability and financial reporting teams (continued)
- 12:05-12:44 | Preparing for limited and reasonable assurance
- 12:44-13:22 | Common pitfalls and lessons from early adopters
- 13:22-14:00 | Capstone: ISSB implementation roadmap for your organisation

Seminar dates

Available seminar dates

Live dates and pricing for ISSB Sustainability Reporting: Applying IFRS S1 and IFRS S2 generated from the course details page.

Date	Location	Format	Fee
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No seminar dates are currently available.