

COURSE OVERVIEW FM0237

IFRS S1 & S2: Sustainability Reporting Standards

Course Title

IFRS S1 & S2: Sustainability Reporting Standards

Course Date/Venue

April 06-10, 2025/Tamra Meeting Room, Al Bandar Rotana Creek, Dubai UAE

Course Reference

FM0237

Course Duration

Five days/3.0 CEUs/30 PDHs



Course Description

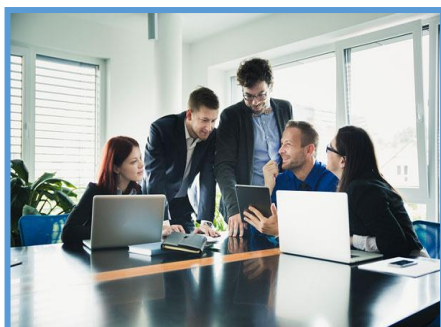


This practical and highly-interactive course includes various practical sessions and exercises. Theory learnt will be applied using “MS-Excel” application.

This course is designed to provide participants with a detailed and up-to-date overview of IFRS S1 & S2: Sustainability Reporting Standards. It covers the evolution of IFRS sustainability standards and purpose and scope of IFRS S1 and S2; the alignment with global sustainability frameworks and relationship with financial reporting; the role of sustainability in business and finance including IFRS foundation and ISSB (international sustainability standards board); the key principles of IFRS S1 - general requirements for sustainability disclosures and IFRS S2 - climate-related disclosures; and the sustainability reporting frameworks and core sustainability reporting requirements under IFRS S1.



Further, the course will also discuss the sustainability-related risks and opportunities and the role of governance in sustainability reporting under IFRS S1; the strategy disclosures, risk management disclosures and metrics and targets in IFRS S1; the climate-related financial disclosures (TCFD framework), governance in IFRS S2 - climate oversight and strategy in IFRS S2 - assessing climate impacts; and the risk management in IFRS S2 - managing climate risks, metrics and targets in IFRS S2 and data collection and reporting for IFRS S1 and S2.



During this interactive course, participants will learn the IFRS S1 and S2 with financial reporting and assurance and verification of sustainability reports; the regulatory compliance and legal considerations, key stakeholders in sustainability reporting, effective communication strategies, using digital platforms for transparency and handling public and investor feedback; the best practices for sustainable business transformation and future-proofing sustainability disclosures; the industry-specific applications of IFRS S1 and S2; and the sustainability reports, future of sustainability reporting and emerging trends.

Course Objectives

Upon the successful completion of this course, each participant will be able to:-

- Apply and gain an in-depth knowledge on sustainability reporting in accordance with IFRS S1 and S2 standards
- Discuss the evolution of IFRS sustainability standards, purpose and scope of IFRS S1 and S2, alignment with global sustainability frameworks and relationship with financial reporting
- Explain the role of sustainability in business and finance including IFRS foundation and ISSB (international sustainability standards board)
- Discuss the key principles of IFRS S1 - general requirements for sustainability disclosures and IFRS S2 - climate-related disclosures
- Recognize sustainability reporting frameworks and core sustainability reporting requirements under IFRS S1
- Identify and disclose sustainability-related risks and opportunities and define the role of governance in sustainability reporting under IFRS S1
- Interpret strategy disclosures, risk management disclosures and metrics and targets in IFRS S1
- Explain climate-related financial disclosures (TCFD framework), governance in IFRS S2 - climate oversight and strategy in IFRS S2 - assessing climate impacts
- Apply risk management in IFRS S2 - managing climate risks, metrics and targets in IFRS S2 and data collection and reporting for IFRS S1 and S2
- Integrate IFRS S1 and S2 with financial reporting and implement assurance and verification of sustainability reports
- Recognize regulatory compliance and legal considerations, identify key stakeholders in sustainability reporting, apply effective communication strategies, use digital platforms for transparency and handle public and investor feedback
- Carryout best practices for sustainable business transformation and discuss future-proofing sustainability disclosures
- Discuss industry-specific applications of IFRS S1 and S2, analyze sustainability reports and interpret future of sustainability reporting and emerging trends

Exclusive Smart Training Kit - H-STK®



*Participants of this course will receive the exclusive “Haward Smart Training Kit” (H-STK®). The H-STK® consists of a comprehensive set of technical content which includes **electronic version** of the course materials conveniently saved in a **Tablet PC**.*

Who Should Attend

This course provides an overview of all significant aspects and considerations of IFRS S1 and S2: sustainability reporting standards for sustainability managers and officers, environmental, social and governance professionals, finance and accounting professionals, corporate governance and compliance officers, risk management professionals, internal and external auditors, investors and analysts, regulatory and government officials and those who are involved in sustainability reporting, financial reporting and corporate governance.

Course Certificate(s)

Internationally recognized certificates will be issued to all participants of the course who completed a minimum of 80% of the total tuition hours.

Certificate Accreditations

Certificates are accredited by the following international accreditation organizations:-

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British Accreditation Council (BAC)

Haward Technology is accredited by the **British Accreditation Council** for **Independent Further and Higher Education** as an **International Centre**. BAC is the British accrediting body responsible for setting standards within independent further and higher education sector in the UK and overseas. As a BAC-accredited international centre, Haward Technology meets all of the international higher education criteria and standards set by BAC.
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The International Accreditors for Continuing Education and Training (IACET - USA)

Haward Technology is an Authorized Training Provider by the International Accreditors for Continuing Education and Training (IACET), 2201 Cooperative Way, Suite 600, Herndon, VA 20171, USA. In obtaining this authority, Haward Technology has demonstrated that it complies with the **ANSI/IACET 2018-1 Standard** which is widely recognized as the standard of good practice internationally. As a result of our Authorized Provider membership status, Haward Technology is authorized to offer IACET CEUs for its programs that qualify under the **ANSI/IACET 2018-1 Standard**.

Haward Technology’s courses meet the professional certification and continuing education requirements for participants seeking **Continuing Education Units (CEUs)** in accordance with the rules & regulations of the International Accreditors for Continuing Education & Training (IACET). IACET is an international authority that evaluates programs according to strict, research-based criteria and guidelines. The CEU is an internationally accepted uniform unit of measurement in qualified courses of continuing education.

Haward Technology Middle East will award **3.0 CEUs** (Continuing Education Units) or **30 PDHs** (Professional Development Hours) for participants who completed the total tuition hours of this program. One CEU is equivalent to ten Professional Development Hours (PDHs) or ten contact hours of the participation in and completion of Haward Technology programs. A permanent record of a participant’s involvement and awarding of CEU will be maintained by Haward Technology. Haward Technology will provide a copy of the participant’s CEU and PDH Transcript of Records upon request.

Course Instructor(s)

This course will be conducted by the following instructor(s). However, we have the right to change the course instructor(s) prior to the course date and inform participants accordingly:



Mr. Mike Taylor, PhD (on-going), MScLI, MBA, MBL, BSc, HDE, is a **Senior Finance & Management Consultant** with over **25 years** of experience in **Power & Water Utilities, Other Energy** Sectors and **Financial** industries. His expertise lies extensively in the areas of **Finance Budgeting, Budgeting, Forecasting & Planning, Budgeting** and **Cost Control, Finance & Budgeting Process & Procedures, Effective Budgeting & Cost Control, International Financial Reporting Standards (IFRS), Introduction to IFRS: Fundamentals and Framework, IFRS for Banking and Financial Institutions, Project Financial Data, Financial Indicators, Financial Leverage, Discounted Cash Flows, Economic Cost Analysis, Equity Profitability Analysis, Financial Modelling & Forecasting, Financial Analysis Techniques, Financial Data Analysis Concepts & Process, Credit Analysis, Financial & Accounting Management, Financial Planning Techniques, Vendor Invoice Processing & Management, Evaluating Cost & Revenue, Budgeting & Cost Control and Marketing Management, Project Quality Management, Quality Control & Site Inspection, Project Quality Plan, Construction Quality Management, Material Management & Project Turnover, Project Risk Management, Risk Identification Tools & Techniques, Project Life Cycle, Project Stakeholder & Governance, Project Management Processes, Project Integration Management, Project Management Plan, Project Work Monitoring & Control, Project Scope Management, Project Time Management, Project Cost Management, Project Quality Management, Quality Assurance, Project Human Resource Management, Project Communications Management, Project Planning, Scheduling & Cost Control Professional, Project Scheduling & Cost Control, Facilitation & Leadership Skills, Coaching, Human Resource Development, Psychometric Testing, Career Development & Competence, Succession Planning, Self-Development & Empowerment, Personal Learning Needs Identification, Data Quality Control, Data Quality Assessment, Data Quality Planning, Data Quality Strategy Management, Customer Management**. Further, he is also well-versed in. **Leadership Skills, Presentation Skills, Negotiation Skills, Decision Making Skills, Communication Skills, Emotional Intelligence, Performance Management, Contract Management, Quality Management, Commercial Strategy, Project Management, Risk Management, Leadership & Business Management, Human Resource Management, Planning, Budgeting & Cost Control, Business Development, Innovation, Sales Strategy and Knowledge & Intangible Asset Assessment Design**. Mr. Taylor is the **Founder & CEO** of Mitakon Innovation Pty Ltd wherein he is responsible for the development of Executives & Senior Managers specializing in innovation, knowledge management and commercial negotiation as well as authored, implemented and executed a global 21st century facilitation and leadership methodology.

During his career life, Mr. Taylor has gained his practical and field experience through his various significant positions and dedication as the **Knowledge-Solutions Service Provider, Founder-Principal/CIO, Subject Matter Expert, Consulting Partner, Executive/Management Development Facilitator, Multinational/Corporate Senior Management Consultant, Senior Quality & Finance Management Consultant, Executive Management Development/Facilitator, Business Consultant/Facilitator, Business & Quality Consultant/Coach, Client Director, Administration Manager, Quality Manager, International Sales & Business Development Executive, Regional Sales Manager, National Key Accounts Manager, Commercial Sales & Marketing Consultant, Admin Assistant, Sales & Marketing Representative, Key Note Speaker, Lecturer and Instructor/Trainer** for various international companies such as the Highland Group (Business Consulting), **Anglo American, BHP Billiton, Rio Tinto, DI Management Solutions (BPO), Master Deal Making Institute (MDMI), RMG/Contact Media & Communications, Paul Dinsdale Properties (PDP), Giant Leap Architects, Wise Capital Investments (HOD), Evolution® Advertising, Collaborative Xchange, Leatt Corporation, Dentsply SA, FMCG/Binzagr Company, Unilever, Kellogg's, BAT, Hershey's, CORO, Lilly Direct/Lennon Generics and Bausch & Lomb**.

Mr. Taylor has **Master's** degree in **Leadership & Innovation, Business Administration** and **Business Leadership** as well as a **Bachelor** degree in **Physical Education** and pursuing **PhD** in **Global Governance & Energy Policy**. Further, he is a **Certified Instructor/Trainer, Certified Internal Verifier/Trainer/Assessor** by the **Institute of Leadership & Management (ILM)** and a member of Incremental Advantage, Da Vinci Institute, Black Management Forum, Institute of Directors (IOD), World Future Society (WFS), Social Science Research Network, University of Kwazulu Natal (Alumnus), Anthropology & Archaeology Research Network and National Research Foundation (NRF). He has further delivered numerous trainings, courses, workshops, seminars and conferences globally.

Training Methodology

All our Courses are including **Hands-on Practical Sessions** using equipment, State-of-the-Art Simulators, Drawings, Case Studies, Videos and Exercises. The courses include the following training methodologies as a percentage of the total tuition hours:-

- 30% Lectures
- 20% Practical Workshops & Work Presentations
- 30% Hands-on Practical Exercises & Case Studies
- 20% Simulators (Hardware & Software) & Videos

In an unlikely event, the course instructor may modify the above training methodology before or during the course for technical reasons.

Course Fee

US\$ 5,500 per Delegate + **VAT**. This rate includes H-STK® (Haward Smart Training Kit), buffet lunch, coffee/tea on arrival, morning & afternoon of each day.

Accommodation

Accommodation is not included in the course fees. However, any accommodation required can be arranged at the time of booking.

Course Program

The following program is planned for this course. However, the course instructor(s) may modify this program before or during the course for technical reasons with no prior notice to participants. Nevertheless, the course objectives will always be met:

Day 1: Sunday, 06th of April 2025

0930 - 0935	<i>Registration, Coffee, Welcome & Introduction</i>
0935 - 0945	PRE-TEST
0945 - 1030	Overview of IFRS Sustainability Standards <i>Evolution of IFRS Sustainability Standards • Purpose and Scope of IFRS S1 & S2 • Alignment with Global Sustainability Frameworks • Relationship with Financial Reporting</i>
1030 - 1035	<i>Break</i>
1035 - 1130	The Role of Sustainability in Business & Finance <i>The Importance of Sustainability in Business • ESG (Environmental, Social, and Governance) Frameworks • Integration of Sustainability in Corporate Strategy • Regulatory Trends and Stakeholder Expectations</i>
1130 - 1200	IFRS Foundation & ISSB (International Sustainability Standards Board) <i>Establishment and Role of ISSB • Interaction with Other Standard-Setting Bodies (e.g., TCFD, GRI) • ISSB's Conceptual Framework for Sustainability Reporting • Updates and Future Developments in ISSB</i>
1200 - 1230	Key Principles of IFRS S1 - General Requirements for Sustainability Disclosures <i>Definition of Sustainability-Related Financial Information • Materiality Concept in IFRS S1 • Comparability, Verifiability, and Consistency • Linkage to Financial Statements</i>
1230 - 1235	<i>Break</i>



1235 – 1300	Key Principles of IFRS S2 - Climate-Related Disclosures Focus on Climate-Related Risks and Opportunities • Alignment with TCFD Recommendations • Governance, Strategy, Risk Management, and Metrics & Targets • Relationship with IFRS S1 and Other Frameworks
1300 – 1325	Basics of Sustainability Reporting Frameworks Overview of GRI, SASB, and TCFD • Differences Between IFRS S1 & S2 and Other Standards • Understanding Industry-Specific Sustainability Metrics • Role of Voluntary vs. Mandatory Reporting
1325 – 1330	Recap Using this Course Overview, the Instructor(s) will Brief Participants about the Topics that were Discussed Today and Advise Them of the Topics to be Discussed Tomorrow
1330	Lunch & End of Day One

Day 2: Monday, 07th of April 2025

0930 – 1030	Core Sustainability Reporting Requirements under IFRS S1 Defining Materiality in Sustainability Disclosures • Sustainability Information and Financial Statements • Consistency and Comparability of Reports • Forward-Looking vs. Historical Information
1030 – 1035	Identifying & Disclosing Sustainability-Related Risks & Opportunities How to Identify Sustainability Risks and Opportunities • Business Impact of Sustainability Risks • Disclosure of Financial and Non-Financial Impacts • Example Cases of Sustainability Risk Disclosures
1035 – 1130	Break
1130 – 1200	Governance Disclosures Under IFRS S1 Role of Governance in Sustainability Reporting • Board and Management Responsibilities • Decision-Making and Oversight Mechanisms • Interaction Between Governance and Risk Management
1200 - 1230	Strategy Disclosures in IFRS S1 How Sustainability Affects Business Models and Strategy • Resilience Analysis of an Organization's Business Model • Transition Plans and Adaptation Strategies • Case Studies on Effective Strategy Disclosures
1230 – 1235	Break
1235 – 1300	Risk Management Disclosures in IFRS S1 Processes for Identifying and Assessing Sustainability Risks • How Risks are Managed and Mitigated • Integration of Sustainability Risks with Enterprise Risk Management (ERM) • Disclosure of Risk Monitoring and Review Processes
1300 – 1325	Metrics & Targets in IFRS S1 Defining and Selecting Appropriate Metrics • Reporting Quantitative and Qualitative Sustainability Metrics • Disclosure of Performance Against Targets • Sector-Specific Metrics and Key Performance Indicators (KPIs)
1325 – 1330	Recap Using this Course Overview, the Instructor(s) will Brief Participants about the Topics that were Discussed Today and Advise Them of the Topics to be Discussed Tomorrow
1330	Lunch & End of Day Two



Day 3: Tuesday, 08th of April 2025

0930 – 1030	Overview of Climate-Related Financial Disclosures (TCFD Framework) TCFD Alignment in IFRS S2 • Four Pillars of Climate-Related Disclosures • Climate Risks vs. Climate Opportunities • Impact on Financial Performance and Strategy
1030 – 1035	Governance in IFRS S2 - Climate Oversight Board Oversight of Climate-Related Issues • Role of Management in Climate Governance • Integration of Climate Considerations into Decision-Making • Transparency and Accountability in Climate Reporting
1035 – 1130	Break
1130 – 1200	Strategy in IFRS S2 - Assessing Climate Impacts Business Model Adjustments for Climate Resilience • Transition Planning and Scenario Analysis • Short, Medium, and Long-Term Climate Considerations • Disclosure of Strategic Responses to Climate Change
1200 – 1230	Risk Management in IFRS S2 - Managing Climate Risks Identifying Climate-Related Risks • Physical Risks vs. Transition Risks • Climate Risk Mitigation and Adaptation Strategies • Integration into Corporate Risk Management Systems
1230 – 1235	Break
1235 – 1300	Metrics & Targets in IFRS S2 Selection of Climate-Related Performance Metrics • Reporting Greenhouse Gas (GHG) Emissions (Scope 1, 2, 3) • Setting and Disclosing Climate-Related Targets • Measuring Climate Impact and Reporting Frameworks
1300 – 1325	Practical Examples & Case Studies on IFRS S2 Implementation Real-World Examples of Climate Reporting • Common Challenges and Best Practices • Corporate Climate Reporting Trends • Industry-Specific Climate Disclosures
1325 – 1330	Recap Using this Course Overview, the Instructor(s) will Brief Participants about the Topics that were Discussed Today and Advise Them of the Topics to be Discussed Tomorrow
1330	Lunch & End of Day Three

Day 4: Wednesday, 09th of April 2025

0930 – 1030	Data Collection & Reporting for IFRS S1 & S2 Identifying Relevant Sustainability Data Sources • Establishing Robust Data Collection Systems • Ensuring Accuracy and Consistency in Sustainability Data • Overcoming Data Challenges in Sustainability Reporting
1030 – 1035	Integration of IFRS S1 & S2 with Financial Reporting Connecting Sustainability and Financial Performance • Sustainability Reporting and Integrated Reporting • Disclosures in Annual Reports vs. Standalone Sustainability Reports • Investor Expectations on Integrated Reports
1035 – 1130	Break
1130 – 1200	Assurance & Verification of Sustainability Reports Importance of Independent Assurance in Sustainability Reporting • Levels of Assurance: Limited versus Reasonable Assurance • Role of Auditors in Sustainability Disclosures • Ensuring Credibility and Compliance



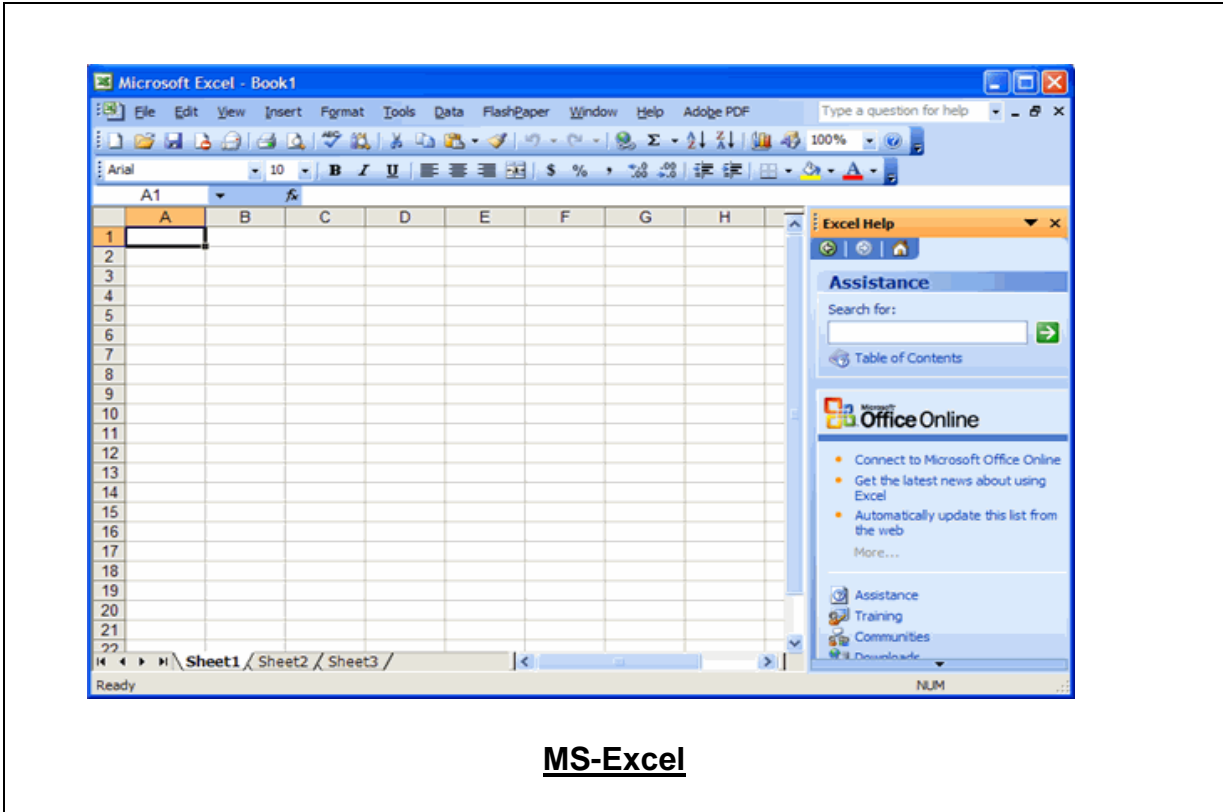
1200 - 1230	Regulatory Compliance & Legal Considerations Global and Regional Regulatory Landscape • Compliance Requirements for Listed Companies • Enforcement Mechanisms and Non-Compliance Penalties • Future Trends in Sustainability Regulations
1230 - 1235	Break
1235 - 1300	Stakeholder Engagement & Communication Identifying Key Stakeholders in Sustainability Reporting • Effective Communication Strategies • Using Digital Platforms for Transparency • Handling Public and Investor Feedback
1300 - 1325	Challenges & Best Practices in IFRS S1 & S2 Adoption Key Implementation Challenges • Overcoming Industry-Specific Barriers • Best Practices for Sustainable Business Transformation • Future-Proofing Sustainability Disclosures
1325 - 1330	Recap Using this Course Overview, the Instructor(s) will Brief Participants about the Topics that were Discussed Today and Advise Them of the Topics to be Discussed Tomorrow
1330	Lunch & End of Day Four

Day 5: Thursday, 10th of April 2025

0930 - 1030	Industry-Specific Applications of IFRS S1 & S2 Energy and Extractives Sector • Financial Institutions and Banks • Manufacturing and Supply Chains • Technology and Service Industries
1030 - 1035	Break
1035 - 1130	Analyzing Sustainability Reports - Real-World Examples Reviewing Published Sustainability Reports • Identifying Strong versus Weak Disclosures • Lessons Learned from Industry Leaders • Interactive Report Critique
1130 - 1200	Hands-On Workshop: Developing a Sustainability Report Step-by-Step Guide to Creating an IFRS-Compliant Report • Selecting Materiality Topics for Reporting • Structuring Governance, Strategy, Risk, and Metrics Sections • Presentation and Peer Review
1200 - 1230	Break
1230 - 1310	Future of Sustainability Reporting & Emerging Trends AI and Technology in Sustainability Reporting • Expansion of ESG and Sustainability Metrics • Role of Carbon Markets and Green Finance • Evolving Regulatory Expectations
1310 - 1315	Course Conclusion Using this Course Overview, the Instructor(s) will Brief Participants about the Course Topics that were Covered During the Course
1315 - 1330	POST-TEST
1330	Lunch & End of Course

Simulator (Hands-on Practical Sessions)

Practical sessions will be organized during the course for delegates to practice the theory learnt. Delegates will be provided with an opportunity to carryout various exercises using “MS-Excel” application.



Course Coordinator

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