



COURSE OVERVIEW FM0671

IFRS Sustainability Developments - IFRS S1 and IFRS S2

Course Title

IFRS Sustainability Developments - IFRS S1 and IFRS S2

Course Date/Venue

September 15-19, 2025/Glasshouse Meeting Room, Grand Millennium Al Wahda Hotel, Abu Dhabi, UAE

Course Reference

FM0671

Course Duration/Credits

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 Sustainability Developments - IFRS S1 and IFRS S2. It covers the sustainability reporting and the purpose, scope and key components of IFRS S1 and S2; the materiality in sustainability reporting, governance in sustainability disclosures and linkage to financial reporting; the regulatory and market developments, objectives and scope of IFRS S1 and disclosure principles under IFRS S1; aligning with enterprise risk management and sustainability-related financial risks; and mapping risks to financial performance and linking risk disclosures to strategy.



Further, the course will also discuss the selection of industry-relevant metrics and setting and disclosing sustainability targets; tracking progress and reporting outcomes and aligning with SASB metrics and GRI; linking sustainability disclosures with financial impacts and providing cohesive narratives and linkages; the use of common data sources and cross-reference techniques and auditability; the implementation challenges and best practices; the objectives and scope of IFRS S2; and the climate governance and strategy, climate risk management disclosure and climate-related metrics and targets.



During this interactive course, participants will learn the scenario analysis and financial impact including assurance and verification in climate disclosure; the sustainability disclosure framework and sustainability data management systems including cross-sector and industry-specific requirements; the technology-enabled reporting and ESG tools; the capacity building and organizational readiness and the future of IFRS sustainability standards; the comparative overview of IFRS S1/S2 versus GRI/SASB/TCFD and external assurance and audit readiness; developing ESG reporting strategy by establishing governance structures and defining KPIs and internal reporting cycles; and the engagement with stakeholders and ratings agencies and action plans for continuous improvement.

Course Objectives

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

- Apply and gain an in-depth knowledge on IFRS sustainability developments
- Discuss sustainability reporting and the purpose, scope and key components of IFRS S1 and S2
- Explain materiality in sustainability reporting, governance in sustainability disclosures and linkage to financial reporting
- Review regulatory and market developments, objectives and scope of IFRS S1 and disclosure principles under IFRS S1
- Align with enterprise risk management, identify sustainability-related financial risks, map risks to financial performance and link risk disclosures to strategy
- Select industry-relevant metrics, set and disclose sustainability targets, track progress and report outcomes and align with SASB metrics and GRI
- Link sustainability disclosures with financial impacts, provide cohesive narratives and linkages, use common data sources and apply cross-reference techniques and auditability
- Carryout implementation challenges and best practices and discuss the objectives and scope of IFRS S2
- Apply climate governance and strategy, climate risk management disclosure and climate-related metrics and targets
- Recognize scenario analysis and financial impact including assurance and verification in climate disclosure
- Design a sustainability disclosure framework and recognize sustainability data management systems including cross-sector and industry-specific requirements
- Identify technology-enabled reporting and ESG tools and apply capacity building and organizational readiness
- Discuss future of IFRS sustainability standards, comparative overview of IFRS S1/S2 versus GRI/SASB/TCFD and external assurance and audit readiness
- Develop ESG reporting strategy by establishing governance structures, defining KPIs and internal reporting cycles, engagement with stakeholders and ratings agencies and action plans for continuous improvement

Exclusive Smart Training Kit - H-STK®



*Participants of this course will receive the exclusive “Howard 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

The course provides an overview of all significant aspects and considerations of IFRS sustainability developments - IFRS S1 and IFRS S2 for chief financial officers (CFOS), sustainability/ESG reporting officers, financial controllers, internal auditors, external auditors, sustainability managers, risk management professionals, compliance and governance officers, investor relations managers, corporate strategy managers, environmental, social and governance (ESG) analysts, regulatory affairs officers, finance and accounting managers, integrated reporting professionals, consultants in sustainability and reporting, corporate communications managers, board members and audit committee members, policy makers and regulators, professionals preparing for ISSB standards adoption and other technical staff.

Course Fee

US\$ 5,500 per Delegate + **VAT**. This rate includes H-STK® (Howard 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.

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 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.

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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, 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.

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: Monday, 15th of September 2025

0730 – 0800	Registration & Coffee
0800 – 0815	Welcome & Introduction
0815 – 0830	PRE-TEST
0830 – 0930	Introduction to Sustainability Reporting Evolution of Sustainability & ESG Reporting • Drivers of Sustainability Disclosures • Overview of Global Frameworks (GRI, TCFD, SASB, ISSB) • Role of IFRS Foundation & ISSB
0930 – 0945	Break
0945 – 1030	Understanding IFRS S1 & IFRS S2 Purpose & Scope of IFRS S1 & S2 • Key Components of Each Standard • Connection with Other Frameworks (TCFD, GHG Protocol) • Implementation Timelines & Jurisdictional Adoption
1030 – 1130	Materiality in Sustainability Reporting Financial versus Impact Materiality • Double Materiality Concept • Determining Material Sustainability Topics • Role of Stakeholders in Materiality Assessment
1130 – 1215	Governance in Sustainability Disclosures Governance Structure & Accountability • Role of the Board in Sustainability Oversight • Disclosure of Governance Processes Under IFRS S1/S2 • Integration with Corporate Governance Reports
1215 – 1230	Break
1230 – 1330	Linkage to Financial Reporting Connecting Sustainability Disclosures to Financial Statements • Consistency & Comparability Issues • Use of Estimates & Assumptions • Cross-Referencing Financial & Sustainability Reports
1330 – 1420	Overview of Regulatory & Market Developments EU CSRD versus IFRS S1/S2 • SEC Climate Disclosure Rule • Global Convergence Efforts • Investor Expectations & Capital Market Trends
1420 – 1430	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
1430	Lunch & End of Day One

Day 2: Tuesday, 16th of September 2025

0730 – 0830	Objectives & Scope of IFRS S1 Purpose & Target Audience • Applicability Across Industries • Types of Sustainability-Related Risks & Opportunities • Transition Provisions
0830 – 0930	Disclosure Principles Under IFRS S1 Core Content Elements: Governance, Strategy, Risk Management, Metrics & Targets • Comparability, Verifiability & Timeliness • Forward-Looking Information Guidance • Reliability of Disclosed Information
0930 – 0945	Break



0945 – 1100	Integration with Existing Risk Frameworks <i>Alignment with Enterprise Risk Management • Identifying Sustainability-Related Financial Risks • Mapping Risks to Financial Performance • Linking Risk Disclosures to Strategy</i>
1100 – 1215	Metrics & Targets – IFRS S1 Expectations <i>Selecting Industry-Relevant Metrics • Setting & Disclosing Sustainability Targets • Tracking Progress & Reporting Outcomes • Alignment with SASB Metrics & GRI</i>
1215 – 1230	Break
1230 – 1330	Connected Information Approach <i>Linking Sustainability Disclosures with Financial Impacts • Providing Cohesive Narratives & Linkages • Use of Common Data Sources • Cross-Reference Techniques & Auditability</i>
1330 – 1420	Implementation Challenges & Best Practices <i>Data Collection & Quality • System Integration & Internal Controls • Capacity Building & Training • Examples from Early Adopters</i>
1420 – 1430	Recap <i>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</i>
1430	Lunch & End of Day Two

Day 3: Wednesday, 17th of September 2025

0730 – 0830	Objectives & Scope of IFRS S2 <i>Focus on Climate-Related Risks & Opportunities • Applicability to All Industries • Relationship with TCFD Recommendations • Cross-Sector versus Industry-Specific Disclosures</i>
0830 – 0930	Climate Governance & Strategy <i>Climate Oversight Responsibilities • Integration of Climate Risk in Strategy & Planning • Business Model Resilience Assessment • Time Horizons & Assumptions</i>
0930 – 0945	Break
0945 – 1100	Climate Risk Management Disclosure <i>Processes for Identifying & Managing Climate Risks • Tools & Techniques for Risk Analysis • Integration into Overall Risk Management • Disclosure of Risk Prioritization & Response</i>
1100 – 1215	Climate-Related Metrics & Targets <i>GHG Emissions (Scope 1, 2, 3) • Climate Targets (Net-Zero, Emissions Reduction) • Metrics for Physical & Transition Risks • Industry-Specific Indicators (e.g., Energy Intensity, Carbon Price)</i>
1215 – 1230	Break
1230 – 1330	Scenario Analysis & Financial Impact <i>Role of Scenario Analysis in Climate Disclosure • Use of Climate Scenarios (IPCC, NGFS) • Translating Scenarios into Financial Implications • Disclosure of Assumptions & Methodologies</i>



1330 – 1420	Assurance & Verification in Climate Disclosure Importance of Data Assurance • Emerging Assurance Standards • Internal Audit versus External Verification • Future Trends in Assurance Requirements
1420 – 1430	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
1430	Lunch & End of Day Three

Day 4: Thursday, 18th of September 2025

0730 – 0830	Designing a Sustainability Disclosure Framework Building a Disclosure Roadmap • Materiality Assessment Process • Reporting Templates & Guidance • Disclosure Alignment with Annual Reports
0830 – 0930	Sustainability Data Management Systems Tools & Technologies for ESG Data • Integration with ERP & Risk Systems • Data Governance & Master Data Controls • Challenges in Scope 3 Data Management
0930 – 0945	Break
0945 – 1100	Cross-Sector & Industry-Specific Requirements Use of Industry-Specific Metrics (SASB-Based) • Sector Guidance Examples: Oil & Gas, Financials, Utilities • Benchmarking Practices • Sectoral Climate Transition Pathways
1100 – 1215	Case Studies on IFRS S1/S2 Reporting Global Companies Adopting IFRS S1/S2 • Analysis of Integrated Reports • Gaps & Improvement Areas • Stakeholder Reactions & Investor Feedback
1215 – 1230	Break
1230 – 1330	Technology-Enabled Reporting & ESG Tools Reporting Automation Tools (e.g., Workiva, SAP ESG) • AI & Analytics in ESG Reporting • XBRL Tagging for Sustainability • ESG Dashboards & Visualization
1330 – 1420	Capacity Building & Organizational Readiness Training Programs for ESG Teams • Cross-Functional Collaboration (Finance, Risk, Legal) • Change Management & Cultural Shift • ESG Governance Maturity Models
1420 – 1430	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
1430	Lunch & End of Day Four

Day 5: Friday, 19th of September 2025

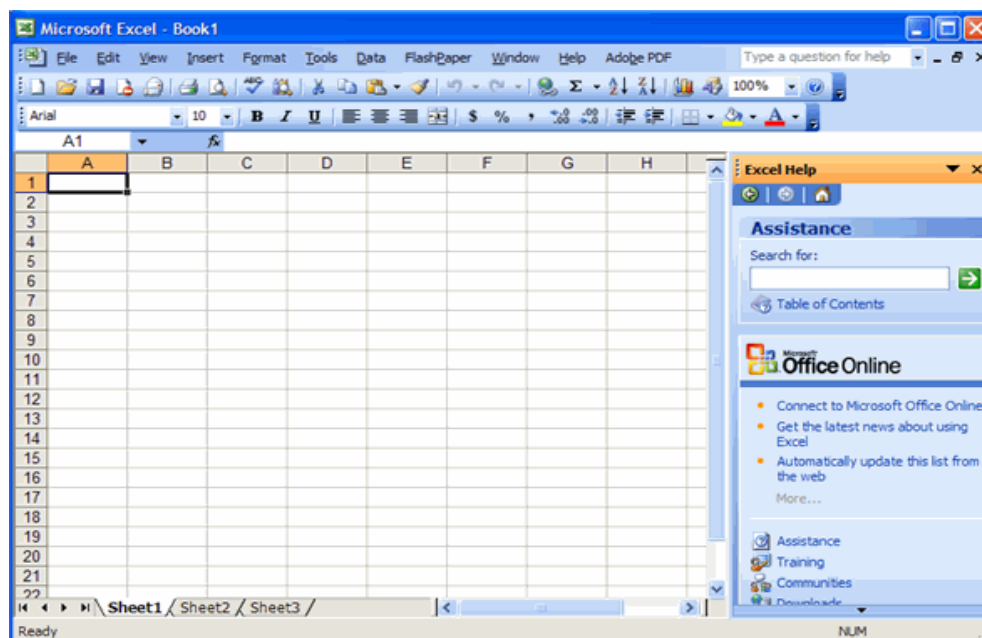
0730 – 0830	Hands-on Reporting Exercise Drafting Mock Disclosures for IFRS S1/S2 • Peer Review & Gap Analysis • Use of Templates & ISSB Guidance • Best Practice Formatting & Structuring
0830 – 0930	Future of IFRS Sustainability Standards Upcoming IFRS S3 (Biodiversity, Human Capital) • Developments from GRI, EFRAG, SEC, ISSB • Global Baseline & Interoperability • Emerging Stakeholder Expectations
0930 – 0945	Break



0945 – 1100	Comparative Overview: IFRS S1/S2 versus GRI/SASB/TCFD <i>Alignment & Differences • When to Use Which Framework • Combined Reporting Strategies • Regulatory versus Voluntary Reporting</i>
1100 – 1215	External Assurance & Audit Readiness <i>Preparing for Limited or Reasonable Assurance • Aligning Disclosures with Audit Frameworks • Common Audit Findings in ESG Reports • Auditor Involvement in Sustainability</i>
1215 – 1230	Break
1230 – 1345	Developing Your ESG Reporting Strategy <i>Establishing Governance Structures • Defining KPIs & Internal Reporting Cycles • Engagement with Stakeholders & Ratings Agencies • Action Plans for Continuous Improvement</i>
1345 – 1400	Course Conclusion <i>Using this Course Overview, the Instructor(s) will Brief Participants about Topics that were Covered During the Course</i>
1400 – 1415	POST-TEST
1415 – 1430	Presentation of Course Certificates
1430	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.



MS-Excel

Course Coordinator

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