

Advanced Course on IFRS S1 & S2 Sustainability Reporting Standards (SELF PACED COURSE)

Agenda

MODULES	CONTENT
MODULE 1	Introduction to Sustainability Reporting <ul style="list-style-type: none"> ▪ Sustainability & ESG Definition ▪ ESG vs Sustainability: Two Distinct Perspective ▪ Purpose & Benefits of Sustainability (ESG) Reporting ▪ Major Sustainability Reporting Standard ▪ ESG Ratings and Investors' Decisions ▪ ESG Reporting Trends
MODULE 2	Overview of IFRS Sustainability Standards and Global ESG Legislation <ul style="list-style-type: none"> ▪ How ISSB Links to Other ESG Regulations ▪ IFRS S1 & S2 Timeline ▪ IFRS S1 & S2 Structure ▪ Relationship Between IFRS S1 and S2
MODULE 3	IFRS S1 and Materiality <ul style="list-style-type: none"> ▪ General Requirements of IFRS S1 ▪ Materiality Assessment ▪ High-Quality & Decision-Useful Information ▪ IFRS S1 – Metrics and Targets
MODULE 4	IFRS S2 and climate-related disclosures <ul style="list-style-type: none"> ▪ GHG Emissions in IFRS S2 ▪ Core content differences from IFRS S1 ▪ IFRS S2 – Governance and Risk Management
MODULE 5	GRI – IFRS S1/S2 alignment guide and next steps <ul style="list-style-type: none"> ▪ Similarities between GRI and IFRS Standards ▪ Transition Plan Disclosures ▪ Adaptation Plan Disclosures
Final Quiz	16 Questions based on course content

Importance Notes and Course Attendance Conditions for Achieving Dual Certification

- You will have a 3-month window starting from the first day of the Certified Sustainability - ESG Practitioner Course to successfully complete the Certified Online Course of your choice (2nd Certificate of Specialization). Upon successful completion of both courses, you will be eligible for Dual Certification.
- If you do not pass one of the two certification processes, you may have the opportunity to retake the certification process three months later, subject to an additional fee of \$350 USD.
- Failure to complete the Dual Certification process within the specified time frame will result in the application of an additional fee.