

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

## *Agenda*

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

### **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.