

# IFRS S1 and S2: Are We Ready?

\*Recognised for Audit Approval Renewal



**March 5, 2024**

(Tuesday)

**09:00 a.m. – 05:00 p.m.**



**Venue:**

**AICB Centre of Excellence,  
Kuala Lumpur**



**Total CPD Hours:**

**8 hours**



**REGISTRATION FEE:**

MICPA & CAANZ Members /  
Approved Training Employer  
(ATE)

**RM560.00**

Non-Members

**RM680.00**

## INTRODUCTION

Participants will be provided with the essential knowledge on the requirements of IFRS S1 and S2 standards introduced by International Sustainability Standards Board (ISSB). Practical illustrations will be provided.

## SEMINAR OBJECTIVE

- To understand the requirements of IFRS S1 and S2
- To review and critique practical examples and illustrations
- To prepare for the reporting requirements under IFRS S1 and IFRS S2

## PROGRAMME OUTLINE

**09:00 a.m. – 05:00 p.m.**

- Registration

### INTRODUCTION

- Background information
- Historical developments leading up to IFRS S1 and S2

### IFRS S1

- Objective
- Scope
- Fair presentation
- Materiality
- Connected information and core content
- Sources of guidance
  - Risks and Opportunities
  - Applicable disclosure requirements
  - Comparative information
  - Statement of Compliance
  - Case studies / illustrations

### SASB

- Brief on SASB Standards
- Application of SASB Standards
- Case studies / illustrations

### IFRS S2

- Objective
- Scope
- Governance • Strategy
- Risk Management
- Metrics and targets
- Case studies / illustrations

### OTHER AREAS

- Advice from ISSB on implementation
- Lessons learnt
- Conclusion
- Q&A
- End Session

## SPEAKER'S PROFILE

Mr **NG KEAN KOK** is a Chartered Accountant and has more than 25 years of auditing, accounting and company secretarial experience across various industries. Previously, he worked with one of the international accounting firms in the audit and advisory services and covered industries such as agriculture, manufacturing, trading, marketing, banking and finance, and construction. He has served as a director and company secretary to several family related firms.

Mr Ng is a member of the Malaysian Institute of Accountants (MIA). At MIA, he previously served as a Council Member. Additionally, he has served / is serving on several committees of MIA such as the Financial Reporting Standards Implementation Committee (FRSIC), Financial Statements Review Committee (FSRC), Public Accountants in Business (PAIB) Committee, Monitoring Committee and the SSM Committee.

Mr Ng is a fellow member of the Association of Chartered Certified Accountants (ACCA), UK. He is also a member of ACCA's Global Forum—Corporate Reporting, a grouping of members from around the world that looks at various corporate reporting issues. Previously, he served as member of ACCA Malaysia's Technical Committee.