


# ENVIRONMENTAL, SOCIAL & GOVERNANCE (ESG) IN FINANCIAL REPORTING


\*Recognised for Audit Approval Renewal

 **April 23, 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

The Corporate Governance Strategic Priorities 2021 – 2023 was launched by the Securities Commission (SC) on 24 November 2021, as part of SC's Capital Market Masterplan 3 initiatives launched in September 2021.

Under Strategic Priority 2, entities are expected to strengthen the Environmental, Social and Governance (ESG) Fitness of Boards.

Stakeholders are keen to know what the entities concerned have planned for and actions undertaken to address the risk and opportunities related to the topic of ESG. Towards this end, this training shall cover the following:

- Appreciation of ESG related risks and opportunities
- Discussions on ESG reporting requirements (financial and non-financial)
- Reporting ESG effects and the accounting considerations

## SEMINAR OBJECTIVE

In this session, participants will:

- Explain what is sustainability and ESG
- Understand the recent developments in respect of ESG and sustainability reporting
- Understand ESG related risks and opportunities
- Review the financial and non-financial reporting disclosures to be made
- Explain the various best practices of reporting the ESG matters in financial reports

## PROGRAMME OUTLINE

**09:00 a.m. – 05:00 p.m.**

- Introduction
  - What is sustainability and ESG?
  - Rising importance on ESG and climate change
  - ESG impact on management decisions
- Accounting and Reporting ESG Issues
  - Current ESG reporting frameworks
  - Review of case studies / practical examples on non-financial reporting
  - Benefits of aligning ESG reporting with financial reporting
- Developments around the world
- IFRS and Sustainability Standards
- How will these new developments affect your entity?
- Accounting consideration and the effect on financial reporting
- Review of case studies illustrating ESG impact in financial reporting
- Conclusion
- Q&A and 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.