

**Sustainability - Related Risks  
& Opportunities [“SRO”] -  
Implications of regulatory changes,  
including proposed changes, to listed  
issuers on sustainability governance,  
management and reporting**

**22 April 2025, Tuesday**

9.00am – 1.00pm

SPEAKER: MR LEE MIN ON

Virtual

Course code: CG220425W1

**Closing date: 21 April 2025**

**4 CPD  
HOURS**

## Overview

The Environmental, Social and Governance ["ESG"] agenda has been gaining momentum since Bursa Malaysia Securities Berhad ["Bursa"] mandated listed issuers to adopt sustainability reporting for financial year ended on or after 31 December 2016 on a phased approach for the Main and ACE Markets.

In September 2022, Bursa's Listing Requirements were amended mandating listed issuers [both Main & ACE Markets] to disclose in their sustainability statements the prescribed 11 common sustainability matters, including the 22 associated performance indicators, and Recommendations of the Task Force on Climate-related Financial Disclosures ["TCFD"]

Since then, specific standards on sustainability disclosure have emerged, for example the International Sustainability Standards Board ["ISSB"] IFRS Sustainability Disclosure Standard S1 General Requirements for Disclosure of Sustainability-related Financial Information; and IFRS Sustainability Disclosure Standard S2 Climate-related Disclosures.

In September 2024, Securities Commission and Bursa Malaysia rolled out the National Sustainability Reporting Framework ["NSRF"], setting out, inter-alia the following recommendations to be implemented through a phased and developmental approach:

- using the ISSB Standards as the baseline sustainability disclosure standards for listed issuers and large non-listed companies; and
- requiring reasonable assurance [i.e., by independent assurance providers] on Scope 1 and Scope 2 greenhouse gas ["GHG"] emissions.

In December 2024, Bursa amended its Listing Requirements to enhance sustainability reporting by listed issuers in conjunction with the NSRF and IFRS S1 and S2, providing clarity on the status of the prescribed common sustainability matters previously mandated in September 2022, including the fate of TCFD Recommendations. On 25 January 2025, Securities Commission released a Board Guide entitled "Navigating the Transition: A Guide for Boards" to support companies' Boards of Directors in adopting the NSRF

## About the trainer: MR LEE MIN ON

A member of Malaysian Institute of Accountants, Malaysian Institute of Certified Public Accountants and Institute of Internal Auditors Malaysia, Mr. Lee serves as Independent Director of 5 listed companies in Malaysia. He retired from KPMG Malaysia as a Risk Consulting partner after serving the firm for 37 years. He speaks at conferences and seminars on Sustainability Governance & Reporting, Corporate Governance, Enterprise & Fraud Risk Management (including anti-bribery & corruption), Financial & Corporate Reporting, Board Effectiveness Evaluation & Internal Audit.

## Course outlines

This half-day session is aimed to apprise Directors and Management of listed issuers on the implications arising from the above-mentioned changes, and covers the following scope and contents:

- Introduction of session
- A typical Governance Structure of a listed issuer
- Definition of sustainability and key rationale for its growing prominence
- Chronology of events in the sustainability reporting journey: from Corporate Social Responsibility [CSR] to Sustainability-related Risks & Opportunities [SRO] and the Standards on Sustainability Reporting under IFRS S1 & S2 issued by the International Sustainability Standards Board [ISSB]
- A snapshot of National Sustainability Reporting Framework [NSRF] – key elements and implications to the covered companies
- Overview of the Board Guide: the 8 key questions Boards need to ask in their quest to adopt IFRS S1 and S2 in conjunction with the NSRF
- Overview of amendments to the Listing Requirements [December 2024] and their implications to listed issuers
- What's the fate on assurance by independent parties to prevent "green-washing"?
- Reconciling the 5 Practices on Sustainability under the Malaysian Code on Corporate Governance ["MCCG"] with the NSRF and Bursa's Amendments on Sustainability Reporting
- Implications of NSRF, MCCG and Bursa's Listing Requirements Amendments to the listed issuer, its Board, Board Committees and Management in respect of their fiduciary obligations
- Key learning points & takeaways
- Questions & Comments

## Target Audience

Company directors, listed issuers, company secretaries, CEOs, lawyers, accountants, corporate consultants and anyone who interested on the topic

## WEBINAR FEE

Category	Early Bird Fee per person (RM)  (applicable for participant who register and pay before 8/4/2025)	Normal Fee per person (RM)	Group Fee per person (RM)*  (For 3 or more registrations from the same organization)
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Tel: **03-2282 9276 (ext 804)**

Attention: Ms Noor Shafika Hassan

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