

# KPMGESG Symposium: Adopting IFRS \$1 & \$2 (Re-run)

#### Petaling Jaya

**Date:** 3 – 4 December 2025

**Time:** 8:30am – 5:00pm **Format:** In-person only

Venue: M World Hotel, Petaling Jaya

#### Special early bird discount

Register by 17 November and save 30%

kpmg.com.my/esg

**KPMG** in Malaysia

# KPMG ESG Symposium: Adopting IFRS S1 & S2 (Re-run)

The integration of Environmental, Social, and Governance (ESG) factors into financial reporting and business strategy has become crucial for organizations seeking long-term sustainable growth. While many larger companies have adopted some form of sustainability reporting to meet stakeholder expectations, the variety of frameworks (e.g. TCFD, SASB, GRI) has led to inconsistencies, making it difficult for investors to compare sustainability performance across industries.

Join us for KPMG in Malaysia's 2nd ESG Symposium as we explore the latest developments in global and local sustainability reporting standards – from ISSB's IFRS S1 & S2 to Malaysia's National Sustainability Reporting Framework (NSRF) and Bursa Malaysia's updated listing requirements.

#### Why attend

The ESG landscape is evolving. With IFRS S1 and S2 setting a global baseline for sustainability-related disclosures, Malaysia's phased adoption of the NSRF makes understanding these standards essential for businesses looking to stay ahead of the curve.

This landmark initiative has prompted significant changes in the Malaysian market, as Bursa Malaysia has updated its listing rules to incorporate the NSRF, ensuring that publicly listed companies meet the global standards for ESG disclosures.

#### Participation fee

RM1,600 per person

Early bird rate: **RM1,120** per person Register by 17 November and save 30%

Fee includes 8% Service Tax, participant materials, coffee breaks and lunch.

#### **CPE**

A digital certificate of attendance will be issued for **14** CPE hours.



# Why business need to pay attention:

IFRS S1 and S2 are not just compliance tools – they help organizations strengthen transparency and resilience. Here's how they support businesses in navigating the sustainability reporting landscape:

- Improve reporting consistency: By establishing a global baseline, IFRS S1 and S2 help companies present sustainability and climate-related risks in a consistent and comparable way. These standards align with existing frameworks like the Task Force on Climate-related Financial Disclosures (TCFD) and the Sustainability Accounting Standards Board (SASB), bridging the gaps across industries.
- Clarify financial impact of sustainability and climate risks: Sustainability risks often go underreported in financial disclosures. IFRS S1 addresses this by requiring companies to explain how material sustainability risks impact financials, while IFRS S2 focuses on climate risks and their financial implications.
- 2 Encourage forward-looking insights:
  Traditional reports focus on historical data, but sustainability risks such as climate change or biodiversity loss evolve over time. IFRS S1 and S2 push for disclosures on future strategies and risk management especially through climate scenario analysis helping, businesses and investors assess long-term risks.
- Strengthen risk management strategies: Many organizations face both physical and transition risks but lack a clear plan for addressing these challenges. IFRS S2 requires detailed disclosures on exposures and response, such as emissions reduction and adaptation planning.

If you need guidance on your business needs or bespoke consultations, please reach out to our team of professionals at www.kpmg.com.my/esg.



## KPMG ESG Symposium: Adopting IFRS S1& S2 (Re-run)

**3 – 4 December 2025** 8:30am – 5:00pm

Day 1

#### NSRF: Aligning IFRS S1 and S2

8:30am – 9:00am	Registration
9:00am – 9:45am	Introduction  Overview of the National Systemability Reporting Framework (NSRF) and
	<ul> <li>Overview of the National Sustainability Reporting Framework (NSRF) and IFRS Sustainability Disclosure Standards</li> </ul>
9:45am – 10:45am	Understanding "Materiality: Connecting sustainability and financial impact"
	<ul> <li>Understanding materiality in the context of the company and IFRS S1 &amp; S2</li> <li>Materiality under IFRS S1</li> </ul>
10:45am – 11:15am	Morning break
11:15am – 12:45pm	How will sustainability-related risks and opportunities affect financial statements and financial planning over time ?
	- Dive into IFRS S1 and S2 requirements as they relate to financial reporting and planning
11:45am – 12:30pm	Connected information in financial and sustainability reporting
	<ul> <li>Presentation requirements on connected information</li> <li>Examples of potential effects of climate-related matters on financial statements</li> </ul>
12:30pm – 2:00pm	Networking Lunch
2:00pm – 2:30pm	Deep Dive into Sustainability-related Risks and Opportunities
	<ul> <li>Sustainability-related Risks and Opportunities and its impact to business</li> <li>Climate-related risks and opportunities (Physical risks, Transition risks)</li> </ul>
2:30pm – 4:00pm	Exercise and Focus Group Discussion
4:00pm – 4:30pm	Afternoon break
4:30pm – 5:00pm	Wrap Up

Note: The organizer reserves the right to alter the event program or content at any time without giving prior notice to the participants. Participants should review the relevant event details before registering for the event.

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Day 2

## Practical Guidance – CSA / Resilience Assessment / Social Related Considerations / Financial Impact Assessments

8:30am – 9:00am	Registration
9:00am – 9:30am	Introduction
	- Understanding climate-related risks and opportunities
	- Impact of climate-related risks
9:45am – 10:15am	Understanding climate scenario analysis
	- Defining scope for scenario analysis
	- Key considerations for conducting scenario analysis
10:15am – 10:45am	Assessing Climate-related Physical Risks
	- Overview of Malaysia's Physical Risk
	- Utilising KPMG's Flood Risk Model to assess flood risk
10:45am – 11:15am	Morning break
11:15am – 12:30pm	Reporting Walkthrough
	- Disclosure in Sustainability Reporting
	- Walkthrough case study examples on financial impact quantification
12:30pm – 2:00pm	Networking lunch
2:00pm – 2:30pm	Connecting Sustainability and Financial-related Considerations
	- Metrics and targets
2:30pm – 3:30pm	Exercise and Focus Group Discussion
3:30pm – 4:00pm	Afternoon break
4:00pm – 4:45pm	Assurance
4:45pm – 5:00pm	Wrap up

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# Speaker profiles



Phang Oy Cheng
Head of Sustainability Advisory
KPMG in Malaysia

Oy Cheng currently leads KPMG's ESG and Sustainability Advisory Services in Malaysia, where she helps clients explore and implement ESG solutions for a sustainable and responsible future.

With over 30 years of experience in sustainability consulting, she has supported public listed companies in developing and enhancing ESG programs aligned with global standards such as the GRI, DJSI, FTSE4Good, TCFD, and CDP. She is currently focused on the implementation of IFRS sustainability standards for companies in Malaysia. She has worked across all sectors including finance, oil and gas, petrochemicals, plantations, and general manufacturing, among others.



Koh Ree Nie
Partner – ESG Assurance
KPMG in Malaysia

Ree Nie is the ESG Assurance Lead at KPMG in Malaysia and has led many audit and ESG assurance engagements in various industries such as manufacturing, plantations, property development and construction, hospitality, and oil and gas.

In her current role, Ree Nie specializes in providing third-party assurance to enhance the credibility of ESG disclosures. She helps organizations align sustainability-related risks and opportunities with their financial reporting, ensuring transparency and accountability. Drawing from extensive experience across various sectors, she delivers customized insights that support meaningful and measurable ESG progress.



**Irene Lee**Executive Director – Accounting Advisory Service
KPMG in Malaysia

Irene is the Executive Director in KPMG Accounting Advisory Services. With deep expertise across a range of complex financial reporting areas, she has supported clients on accounting and payroll outsourcing, Malaysian Financial Reporting Standards (MFRS) transitions, data cleansing and reconciliation, policy updates, and finance system implementation.

She has also extended her expertise into ESG advisory services, with a focus on performing gap assessments, data collection and evaluating financial impacts in response to the requirements of the ISSB sustainability disclosures. Her multidisciplinary perspective ensures that clients are well-supported in integrating ESG requirements into their financial and operational frameworks.



**Liu Chai Hong**Director – Sustainability Advisory

KPMG in Malaysia

As a Director in KPMG's Sustainability Advisory Services, Chai Hong brings extensive experience in sustainability advisory, reporting, and assurance engagements for both national and multinational companies. She specializes in ESG-related due diligence, with a focus on Environmental Due Diligence Audits, Environment, Health and Safety (EHS) Compliance Audits, and Human Rights Audits.

Chai Hong's expertise spans across various industries, helping clients integrate sustainable practices and enhance their ESG performance while ensuring compliance with local and international standards.

# Speaker profiles



**Lee Jian Qin**Director – Accounting Advisory Services
KPMG in Malaysia

Jian Qin is a Director in KPMG's Accounting Advisory Services, bringing over 10 years of experience in statutory financial reporting. She is well-versed in MFRS accounting changes and implementation, accounting reporting processes, data cleansing, reconciliation, and system implementation.

Jian Qin has expanded her expertise into ESG Advisory Services, with a focus on conducting gap assessments, data collection, and evaluating financial impacts in response to the ISSB sustainability disclosure requirements. Her work helps organizations better align their financial and sustainability reporting, ensuring greater transparency and compliance with global standards.



Chong Li Kin Director – Audit KPMG in Malaysia

LiKin is a Director in KPMG's Audit. In addition to her audit expertise, Li Kin is focused on sustainability reporting standards, particularly the ISSB's IFRS S1 on sustainability-related financial disclosures and IFRS S2 on climate-related disclosures. She is also a certified GRI sustainability professional, helping organizations enhance transparency in their ESG reporting.



**Seah Zhu Yeang**Associate Director – Sustainability Advisory
KPMG in Malaysia

With extensive experience in sustainability and Environmental, Social, and Governance (ESG) consulting, Zhu Yeang is an Associate Director in KPMG's Sustainability Advisory Services. She has led and supported engagements for a wide range of companies, focusing on the development of integrated and sustainability reporting, facilitation of stakeholder engagements and materiality assessments, sustainability assurance, and risk management integration.

Zhu Yeang is also experienced in conducting ESG diagnostic gap assessments and developing actionable recommendation plans. In addition, she leads sustainability training sessions to help organizations integrate sustainable practices across their operations.



Valli Suppramaniam

Executive Director –

FRM

KPMG in Malaysia



Mah Yi Qian Associate Director – FRM KPMG in Malaysia

**Valli** is an Executive Director in Financial Risk Management practice. She has 22 years of experience in financial services industry, specializing in the area of risk modelling (development and validation of credit risk models) and well versed with IFRS 9 Expected Credit Loss and Basel modelling requirements. Valli has extensive experience in handling data and well versed with various credit risk models and machine learning methods.

Yi Qian is an Associate Director in KPMG's Financial Risk Management practice. she has managed various climate risk stress testing and integration engagements.

## **Key takeaways**

- Gain clarity on the practical application of IFRS S1 and S2
- Learn how to quantify financial and sustainability risks
- Understand how the NSRF impacts your reporting obligations
- Prepare for assurance requirements and upcoming compliance deadlines

### Who should attend?

- · Board members and, C-suite executives
- Senior leadership and ESG practitioners

Register online



## **Terms & Conditions**

- Registration: Registration is on a first come, first served basis and will close once all seats are filled, at the sole discretion of KPMG.
- Payment: Participation is confirmed only upon receipt of full payment before the event.

<u>Supported payment methods</u>: Visa/Master credit card; FPX; e-Wallet (TnG, Maybank QRPay, GrabPay, Boost, ShopeePay); JomPay; online bank transfer; cheque.

- HRD Corp: This event is not HRD Corp claimable.
- Cancellation policy: No cancellations or refunds will be allowed once an invoice has been issued. If the registered delegate is unable to attend, a substitute delegate may attend at no additional charge. Requests for substitutions must be submitted in writing at least 5 working days before the event.





#### **Contact us**

For event queries, please email to kpmgconferencesseminars@kpmg.com.my.

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