



The Institute of  
Chartered Accountants  
of Pakistan

CA  
PAKISTAN

# Masterclass on IFRS – ISSB Sustainability Reporting Standards S1 & S2 for Banking & Financial Sector

CPD  
Hours  
16

Organized by The Southern Regional Committee of ICAP

## Brief Overview:

This Masterclass is being held with specific focus on sustainability-related matters of Banking & Financial Sector (other than Insurance) and aims to cover topics such as Climate Finance, Financed Emissions and ESRM Manual issued by SBP, besides covering concepts enshrined in IFRS S1 & IFRS S2.

**Who should attend:** CFOs, CRMs, CIAs, Investment Bankers, Corporate Bankers, Chief Sustainability Officers of Banks, Asset Management Companies, Mutual Funds & Leasing Companies.



July 23 & 24, 2024



09:30 am to 6:00 pm



In-Person: Mövenpick Karachi



111-000-422



[www.icap.org.pk](http://www.icap.org.pk)



[icap.ca](https://www.facebook.com/icap.ca)



[icap.pakistan](https://www.instagram.com/icap.pakistan)



[icapofficial](https://twitter.com/icapofficial)



[icap-ca](https://www.linkedin.com/company/icap-ca)



[icappakistan](https://www.youtube.com/channel/UCpappakistan)

## Learning Outcome:

### The Masterclass will provide in-depth knowledge to the participants about:

- The general requirements for disclosure of sustainability-related financial information (IFRS S1) which is the core framework for the disclosure of material information about sustainability-related risks and opportunities of an organisation.
- Industry-specific disclosures and industry-based SASB standards for guidance when identifying disclosures about sustainability-related risks or opportunities.
- Climate-related disclosures (IFRS S2), which is the first thematic standard, and sets out requirements for entities to disclose information about climate-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term; and
- Global sustainability reporting practices and Pakistan scenario.

### IFRS S1- General Requirements for Disclosure of Sustainability-Related Financial Information:

- Conceptual foundations including fair presentation, materiality etc.
- General requirements
- Judgments, uncertainties & errors
- Core contents:
  - (a) Governance
  - (b) Strategy
  - (c) Risk management
  - (d) Metrics and targets
- Scope of IFRS S1 and SASB Standards through case studies

### IFRS S2- Climate-Related Disclosures:

- Introduction to climate change and Pakistan's perspective
- Core contents:
  - (a) Climate governance
  - (b) Climate strategy
  - (c) Risk management
  - (d) Climate-related metrics and targets

## Banking & Financial Sector Specific Topics: //

- Financed Emissions
- The Global GHG Accounting and Reporting Standard for the Financial Industry
- Climate Finance
- ESRM Manual

## Climate Resilience and Scenario Analysis: //

- Assessing the circumstances (physical and transition risks)
- Climate related risks and opportunities
- Making analytical choices
- Industry-specific case studies linking with strategy and risk management disclosures under IFRS S2

## Lead Trainers: //



**Syed Fahim ul Hasan**  
Partner & Sustainability Leader  
A. F. Ferguson & Co.



**Tahmeen Ahmad**  
Advisor to the Vice President  
(Market Solutions)  
Asian Development Bank



**Fauzia Safdar Khan**  
Director – Sustainability Consulting  
Crowe Hussain Chaudhury & Co.



**Omer Asim Salman**  
Senior Manager  
Sustainability Advisory  
A. F. Ferguson & Co.

### Session Chair



**Farrukh Rehman**  
President, ICAP

### Opening Remarks



**Osama Kapadia**  
CPD Convener  
Technical & Professional  
Affairs

### Closing Remarks



**Syed Junaid Ali**  
Chairman  
Southern Regional Committee

## Investment //

PKR 50,000/- for Members

PKR 60,000/- for Non-Members

Group Discount of Rs. 5,000/-  
per participant on 5 or More Registrations

\*(Fee is Exclusive of Sales tax @ 5%)

## Register Now

### For Further Information

Contact Person: Babar Naqvi  
Ph: 021-111-000-422 Ext: 315  
Email: srcicap@icap.org.pk