IFRS Sustainability Reporting
One day Bootcamp

Integrating Climate and Sustainability with Financial Reporting under IFRS S1 & S2

August 30, 2025 | 10:00 AM - 5:00 PM

ICAP Lahore (In – Person) (with virtual connectivity to Gujranwala, Sialkot, Faisalabad, Multan & Overseas)

For SMP Members & Staff

REGISTRATION FEE:

Regular Fee <u>Early Bird</u>

ICAP Members: Rs. 5,000/- Rs. 3,000/- Non Members: Rs. 8,000/- Rs. 5,000/- Rs. 2,500 /- Rs. 2,500 /-

Early bird discount till August 29,2025

REGISTRATION FEE (Virtual Connectivity)

ICAP Members, Staff & Students - Rs. 500









Scan to Register

Organize by: SMP Committee of ICAP

SMP COMMITTEE INITIATIVES

The SMP Committee of ICAP has taken many initiatives in last 4 years for capacity building of members in light with the strategy of the Council These include the following:

- 1. The SMP Audit Skills Enhancement Series training program on external audit, starting from 2022, has been regularly conducted in Lahore, Islamabad, and Karachi, training more than 1,500 participants to date.
- 2. Forensic Audit Investigations for SMP's (2 days' workshop Online)
- 3. RPA Hands-on Training Workshops for SMPs and their staff have been conducted in Islamabad and Faisalabad in 2023, 2024, and 2025.
- 4. Data Alchemy Online Hands-on Training Program for members, SMP firm partners, and trainee students, covering Advanced Excel, Power Query, and Power BI (33 hours), was conducted in 2024 and 2025.
- 5. Audit Simulation Workshop a four-day hands-on training on audit software, including a complete mock audit environment of a large company, specifically developed for trainee students and staff of SMP firms. Conducted in 2024 and 2025 in Lahore and Islamabad.
- 6. A detailed webinar on audit software was conducted for the capacity building of members and trainee students (Online).
- 7. The ICAP SMP Committee successfully conducted a hands-on SOQM Workshop, equipping SMPs to confidently implement ISQM 1 from planning to monitoring.
- 8. The ICAP SMP Committee successfully conducted a workshop on Taxation in Audit, enhancing practitioners' knowledge in current and deferred taxation within audit engagements



ABOUT THE WORKSHOP

The SMP Committee of ICAP proudly presents a comprehensive training series on Sustainability Reporting Implementation. This program equips professionals with practical knowledge of global sustainability frameworks (IFRS \$1 & \$2) and their application in Pakistan's context, addressing SECP's new requirements for ESG disclosures.

Key Focus Areas:

- 1. IFRS \$1 & \$2 Implementation
- 2. GHG Accounting & Emissions Management
- 3. Transitioning to Financial Materiality
- 4. Aligning Global Standards with Local Practices

WHY ATTEND

- 1. Gain 8 Hours of learning
- 2. Network with sustainability leaders
- 3. Learn practical implementation tools
- 4. Early career professionals: 50% discount for students



COURSE OUTLINE

1. Module 1: The Case for Sustainability in Financial Reporting

Why Sustainability in Financials?

- a. Erosion of business value due to unaddressed environmental and social risks
- b. Shift from short-term profits to long-term resilience
- c. Traditional financial reporting's limitations in capturing forward-looking sustainability impacts

Why IFRS Introduced \$1 and \$2

- a. Investors' need for reliable, comparable ESG data for informed decision-making to keep their investments secure in the long run
- b. Global demand for standardized sustainability-related disclosures

Linking Sustainability to Financial Statements

How sustainability related risks and opportunities can affect:

- a. Asset valuations
- b. Revenue and cost structures
- c. Supply chain and operations
- d. Access to capital and cost of borrowing



COURSE OUTLINE

 Module 2: Deep Dive into IFRS S1 and S2 – Disclosures, Mapping & Connectivity

Overview of IFRS \$1: General Requirements for Sustainability-Related Financial Disclosure

- a. General requirements for sustainability risk and opportunity identification
- Core content: Governance, Strategy, Risk Management, Metrics & Targets

Overview of IFRS S2: Climate-Related Disclosures

- a. Climate related risks and opportunities and their classification into transition and physical
- b. Scenario analysis and climate stress testing
- 3. Module 3: Data Collection and Measurement Emissions

Understanding GHG Protocol and Emission Scopes

- a. Scope 1,2 and 3 emissions
- b. Integration of GHG metrics into performance and risk management disclosures
- 4. Module 4: Expanding Services under Sustainability Reporting SMPs
 - a. Bridging the Skills Gap
 - b. Positioning and Pitching Sustainability Services



LEARNING OUTCOMES

- 1. Master IFRS S1 & S2
 - a. Core principles & SECP compliance
 - b. Integration with financial reporting
- 2. GHG Protocol Implementation
 - a. Overcoming industry-specific challenges
- 3. Local Adaptation of Global Standards
 - a. GRI, SASB, CDP, and ESRS alignment
- 4. Organizational Readiness
 - a. Skill gap analysis & capacity building



SPEAKER



Fauzia Safdar Khan
Director
Sustainability Consulting
Crowe Hussain Chaudhury

Ms Fauzia Safdar Khan is a distinguished professional with a diverse background in finance, sustainability, and business strategy. As a fellow member of ICAP and ICAEW, she brings a wealth of expertise to her role. With an MBA from the University of Leicester UK, focusing on sustainability's integration with brand equity and marketing, Ms Khan is uniquely positioned to bridge the gap between financial objectives and sustainable practices. Currently serving as the Director of Sustainability and Climate at Crowe Pakistan, Ms Khan has vast experience in ESG consultancy, financial risk management, and business advisory. Ms Khan is a recognized expert in various sustainability reporting frameworks and excels in GHG emissions calculation, carbon offsetting, and SBTI target setting processes. Her notable achievements include being named CA Women of the Year 2023 by ICAP and ESG Visionary Woman 2024 of the SAFA region.





Sustainability in Practice: Building a Responsible Future

For Further Details

smp@icap.org.pk

Empowering Professionals for a Sustainable Future

Organize by: SMP Committee of ICAP