



Training Programme on the GRI and ISSB Standards Course Brochure

10 – 13 November 2025



GRI and ISSB Standards

Training Course

NSRF and What It Prescribes



The **National Sustainability Reporting Framework (NSRF)** is Malaysia's official roadmap for aligning corporate sustainability disclosures with global standards.

- NSRF adopts the **ISSB Standards** — IFRS S1 (General Sustainability Disclosures) and IFRS S2 (Climate-related Disclosures)
- Implementation is **phased** from 2025 to 2027, starting with large listed companies
- The framework emphasizes **climate-first reporting**, financial materiality, and assurance readiness
- Supported by the **PACE initiative** (Policy, Assumptions, Calculators, Education) to build national capacity

Understanding Interoperability: GRI and ISSB



The **Global Reporting Initiative (GRI)** focuses on impact materiality – how an organisation affects the economy, environment, and people;

GRI helps with understanding sustainability reporting through:

- *Setting a strong foundation on how companies should report their sustainability performance and impacts*
- *Providing guidance on identifying, managing and reporting material sustainability topics, helping companies reflect best practice*



The **International Sustainability Standards Board (ISSB)** emphasises financial materiality – how sustainability issues affect enterprise value

Understanding GRI can help companies progress towards ISSB adoption:

- *GRI and ISSB are in collaboration to provide a complementary reporting system, with two distinct focuses in sustainability reporting – GRI focusing on multiple stakeholder groups while ISSB is more investor-focused*
- *Information reported under GRI may be directly used for input within ISSB disclosures*
- *GRI and the ISSB are aligned on key concepts and disclosures, streamlining the reporting process for companies*

Following this course, participants will be able to:

- Identify and understand the main features of the GRI Standards 2021
- Recognise the tasks and decisions to be made during the reporting process to prepare a GRI Standards-based report focused on material topics
- Identify the content expected to be found in GRI Standards-based reports
- Identify impacts, determine material topics and disclosures related to human rights
- Deep dive into the sustainability reporting landscape

GRI and ISSB Standards

Training Course

[Register Now](#)

Dates



10 – 13 November 2025
(9AM - 5PM)

Delivery Method



Physical

Majestic Hotel

Jalan Sultan Hishamuddin,
50000 Kuala Lumpur,
Malaysia

Fees



RM 10,500 *

(excluding any applicable tax)

covering the following modules:

- | |
|-------------------------------------|
| 1. Reporting with the GRI Standards |
| 2. GRI Sector Standards |
| 3. Human Rights |
| 4. Transparency for Tomorrow |
| 5. Completing the Picture |
| 6. ISSB Module |

Timing allocation of training*

Day 1 (10 November)

- Reporting with GRI Standards

Day 2 (11 November)

- Navigating the GRI Sector Standards
- Reporting on Human Rights with GRI Standards

Day 3 (12 November)

- Transparency for Tomorrow: Decoding the Sustainability Reporting Landscape
- Completing the Picture: Climate Reporting with GRI and IFRS Standards*

Day 4 (13 November 2025)

- ISSB Module: Sustainability Reporting with the ISSB Standards*

**Note: These modules solely aim to provide knowledge on ISSB and are not mandatory for obtaining a GRI certification. For a GRI certification, participants are required to complete Modules 1 – 4 prior to the Certification Exam.*

*Discounts applicable

Additional 30% off fee for:

- Group - Valid for 5 or more participants registering under the same company / group of companies

Additional 20% off fee for:

- Early bird - Deadline is **24 October 2025**

Participants have the option to select a combination of modules. You will be eligible to sit for the Professional Certification Examination upon completion of the first four modules. Upon the completion of the courses and the exam, you will be able to obtain the 'GRI Certified Sustainability Professional' status. For more detailed overview of the program, please kindly contact us at my.academy@pwc.com.

Note: The Certification Exam is priced separately at €250; participants can purchase and sit for the exam directly on the GRI Academy platform



TRAINING PARTNER

2025

PwC has been a certified training partner since 2011 and utilise an interactive approach using case studies and group exercises for effective learning. We have conducted over 25 GRI Trainings in the region and have trained participants from various industries and also non-governmental organisations (NGOs).



Content Outline¹

1. Reporting with the GRI Standards

Part 1: Introduction

- 1.1 Practical information
- 1.2 Learning objectives

Part 2: Overview of the GRI Standards

- 2.1 Useful terminology
- 2.2 Sustainability reporting
- 2.3 Introduction to the GRI Standards
- 2.4 Structure of the GRI Standards
- 2.5 How to use the GRI Standards

Part 3: The GRI Standards

- 3.1 GRI 1: Foundation 2021
- 3.2 GRI 2: General Disclosures 2021
- 3.3 GRI 3: Material Topics 2021
- 3.4 GRI Sector Standards
- 3.5 GRI Topic Standards

Part 4: Start your reporting process using the GRI Standards

- 4.1 How to apply the in accordance requirements
- 4.2 How to apply the reporting principles
- 4.3. How to determine material topics
- 4.4 How to report general disclosures
- 4.5 How to report material topics
- 4.6 How to present reported information

Part 5: Conclusion

- 5.1 Summary
- 5.2 What's next?

2. Navigating the GRI Sector Standards

- **Part 1:** What is the value of the GRI Sector Standards?
- **Part 2:** Understanding the GRI Sector Standards across sectors
- **Part 3:** Reporting with the GRI Sector Standards

3. Reporting on human rights with the GRI Standards

- **Part 1:** Introduction to human rights and human rights reporting
- **Part 2:** Fundamentals of the GRI Standards
- **Part 3:** Reporting expectations and disclosures for human rights set out in the GRI Standards

4. Transparency for Tomorrow

- **Part 1:** State of play
- **Part 2:** Key concepts
- **Part 3:** Meet the main players
- **Part 4:** A deeper dive into each reporting instrument
- **Part 5:** Where to go from here

5. Completing the Picture

- **Part 1:** Why climate reporting matters
- **Part 2:** From emissions to a just transition – what to report on climate
- **Part 3:** Reporting with GRI 102 & IFRS S2
- **Part 4:** First steps and common challenges in climate reporting
- Supplementary case study

6. ISSB Standards Module:

Part 1: Introduction and overview

Part 2: Determine the applicability of reporting

- PwC's 4-step approach to sustainability reporting,
- Malaysia's National Reporting Sustainability Framework ('NSRF') and Bursa Malaysia's Main Market listing requirements
- Transition reliefs

Part 3: Establish the boundaries for sustainability reporting

- Overview of reporting boundaries under IFRS S1 and S2
- Understanding the concept of value chain and operational boundaries

Part 4: Conduct a materiality assessment

- Step 1: Identify sustainability-related risks and opportunities
- Step 2: Identify material information — determine which disclosures to provide in relation to the SROs

Part 5: Prepare required disclosures

- Core content disclosure requirements and connectivity of disclosures under IFRS S1 and S2
- Seven cross-industry metrics and climate-related disclosures as required under IFRS S2

The training course will include breakout sessions for effective discussions

1) For more detailed information on the content outline, do contact us at my.academy@pwc.com

GRI and ISSB Standards

Training Course

Speakers' Profiles

Lead Trainers



Khoo Sing Shern

- Leads the learning and development for Consulting & ESG practices in PwC Malaysia
- Has more than 15 years of experience in driving and managing transformation projects, corporate sustainability and social impact initiatives, and his effective ESG upskilling strategy has been recognised by PwC's Sustainability global network



David Toh

- Director within PwC Malaysia's Sustainability & Climate Change team, involved in sustainability advisory and assurance
- Experienced instructor on the IFRS Sustainability Disclosure Standards, sustainability assurance, and TCFD.



Yanti Rahman

- Learning & Development Strategy Consultant as well as a Finance Technical Trainer within PwC's Academy
- Delivered numerous public programmes as well as in-house training workshops, talks, and seminar, including on the IFRS Sustainability Disclosure Standards.

Key Facilitators



Farhana Jabir



Malar Odayappan



Yu Ki Chong



Shobna Gunasegaram



Aliyah Alisya Hamaludin



Rahel Barrock



Thomas Chan



Norleen Lowrans



Xynna Pang

Terms & Conditions

1. Guarantee your seat by submitting the completed online registration form before the registration deadline on 31 October 2025.
2. If the workshop has reached the maximum quota on the date that you selected, we will inform you of the availability of seats for the same workshop held on different dates, as listed in this brochure.
3. A confirmation note will be emailed upon registration.
4. No cancellation and/or refund is allowed upon registration, but a replacement participant may be sent.
5. We reserve the right to cancel or postpone the event based on our sole discretion. If we cancel or postpone the event, we will use reasonable efforts to reschedule the cancelled or postponed event to within two (2) months from its original start date. Registration fees paid by registrants for a cancelled or postponed event shall be applicable to the rescheduled event on a ringgit for ringgit basis only. In the event we elect not to reschedule the cancelled event, registrant will be offered a refund. If this occurs, our responsibility is limited to a refund of any registration fee(s) already paid. We will not be responsible for airline tickets, hotels costs, other payments, or any similar fee penalties or related or unrelated losses, costs and/or expenses registrant may incur or have incurred as a result of any trip cancellations or changes. Please allow thirty (30) days for us to process any refunds or credit changes.
6. The workshop shall not constitute an endorsement of the speaker(s) by PwC and PwC shall not be liable for whatsoever circumstances arising from any engagement between the speaker(s) and the workshop participants.
7. The information you provide to us is true, and accurate to the best of your knowledge. You have read and agreed on how we process your personal data in our Privacy Notice at <https://www.pwc.com/my/en/home/privacy-commitment.html>.
8. The materials of the workshop shall not be disclosed or used in any manner, either wholly or partially against any other parties and/or used in any manner, either wholly or partially as a defence by you and/or any other parties under any circumstances. You are therefore prohibited from reproducing any materials of this workshop. All copyright and/or intellectual property rights in any relevant materials produced in this programme will remain with PwC.
9. The organiser reserves the right to make any amendments and/or changes to the programme if warranted by circumstances beyond its control.
10. Our total liability to you for all claims relating to the workshop or event is limited to the amount of registration fees paid or payable by you.
11. For non-HRD claiming clients, you will receive an invoice acknowledging your registration for your selected public workshop. Your registration will only be confirmed once proof of payment is provided by email or fax, and full payment has been received. An e-receipt will be issued to you after payment is received.
12. For HRD claiming clients, you are required to apply for HRD approval based on the HRD guidelines before the workshop date. If PwC did not receive notification from HRD Corp of your successful application prior to the workshop date, PwC will proceed to invoice the full amount to you. Participants who did not fulfill a 75% of minimum training hours attendance during the workshop will not be entitled to the HRD claim. In such cases, the full amount of registration fees will be reflected on the invoice.
13. As the GRI portion of this course is officially certified by GRI, participants attending this course are entitled to receive a certificate of completion.

Contact us



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Awards

**Top 3 in Professional Services
& Accounting - Best Employer
Brand - Graduate Choice
Awards 2023**

**Top 3 in Consulting - Best
Employer Brand - Graduate
Choice Awards 2023**

**Top 2 in Professional Services
- Graduan Brand Awards 2022**

**Top 12 Leading Graduate
Employer - Malaysia's 100
Leading Graduate Employers
2023**

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and accolades [here](#).**

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