

LEARNING OUTCOMES

Upon completion of the ISSB Disclosure Training, participants will be better equipped to:

- ✓ Understand the purpose and structure of IFRS S1 and IFRS S2
- ✓ Identify sustainability-related risks and opportunities that may affect an organisation's prospects
- ✓ Understand how material sustainability-related financial information should be identified and disclosed
- ✓ Explain the governance, strategy, risk management, metrics and targets disclosure requirements under the ISSB Standards
- ✓ Recognise key application issues, including climate-related scenario analysis and Scope 3 greenhouse gas emissions disclosure
- ✓ Support internal readiness for ISSB-related reporting and disclosure implementation

CERTIFICATE OF COMPLETION

Participants who complete the ISSB Disclosure Training may receive a Certificate of Completion issued by the IFRS Foundation, subject to the IFRS Foundation's certificate issuance process.

To receive the certificate, participants must:



Complete the ISSB Disclosure Training



Complete the required post-training attendee survey issued by the IFRS Foundation



Provide the necessary information required for certificate issuance

The Certificate of Completion confirms that the named individual has completed the ISSB Disclosure Training. It does not constitute a professional certification, licence or accreditation issued by the IFRS Foundation or the International Sustainability Standards Board.

IMPORTANT NOTICE

The ISSB Disclosure Training curriculum is developed and owned by the IFRS Foundation.

Where Alaya develops supplementary or jurisdiction-specific content alongside the official curriculum, such supplementary content has not been approved or endorsed by the IFRS Foundation and does not necessarily reflect its views.

ATTRIBUTION STATEMENT

Alaya is a member of the ISSB Training Partner Programme and an authorised provider of the ISSB Disclosure Training. As an ISSB Training Partner, Alaya delivers the official programme curriculum developed by the IFRS Foundation, the authors of the ISSB Standards, through trainers who have been assessed and certified by IFRS to deliver the programme.

REGISTER YOUR INTEREST

- ✉ tonywong@alayaconsulting.com.hk
- ✉ heidi@alayaconsulting.com.hk
- ✉ eric@alayaconsulting.com.hk



ISSB Disclosure Training

Alaya brings practical ESG implementation experience to help companies translate ISSB learning into reporting action

Participants learn in an interactive setting with direct access to experienced Sustainability disclosure practitioners



Official programme curriculum developed by the IFRS Foundation



Delivered by Alaya, ISSB Training Partner



Two-day training for IFRS S1 and IFRS S2



Available for public sessions and in-house corporate training

Official ISSB Disclosure Training

ABOUT THE TRAINING

The ISSB Disclosure Training supports professionals, organisations and market participants in understanding the disclosure requirements under:

IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information

IFRS S2 Climate-related Disclosures

Ayala's ISSB Disclosure Training helps participants understand the standards, apply the requirements to real reporting situations, and identify practical next steps for improving sustainability-related financial disclosures.

WHY THIS TRAINING MATTERS

Sustainability-related financial disclosure is becoming a core expectation for listed companies, financial institutions, investors and professional advisers. Organisations are increasingly expected to understand how sustainability-related risks and opportunities affect enterprise value, strategy, risk management and reporting.

This training helps participants build a clear and structured understanding of the ISSB Standards and supports internal readiness for implementation, oversight and use of sustainability-related financial information.

WHO SHOULD ATTEND

Suitable for professionals required to understand, prepare, oversee or use sustainability-related financial disclosures.

For listed companies
Prepare your team for ISSB-aligned disclosure and strengthen your next sustainability report.

For CFOs and finance teams
Understand how sustainability-related risks and opportunities connect with financial reporting, governance and investor communication.

For ESG teams
Move beyond ESG report writing and build ISSB-ready disclosure capabilities.

For company secretaries
Understand the board, governance and reporting implications of ISSB aligned sustainability disclosure.

For board and senior management
Build confidence in overseeing sustainability-related financial disclosures.

Particularly relevant for organisations seeking to:

- Build internal understanding of IFRS S1 and IFRS S2
- Strengthen readiness for sustainability-related financial disclosure
- Align internal reporting practices with evolving market and regulatory expectations

WHAT THE TRAINING COVERS

The ISSB Disclosure Training provides a structured introduction to the ISSB Standards and the core concepts underpinning sustainability-related financial disclosures.

Participants will gain an understanding of:

- ✓ The purpose and structure of the ISSB Standards
- ✓ Climate-related scenario analysis
- ✓ How sustainability-related risks and opportunities are identified and disclosed
- ✓ Scope 3 greenhouse gas emissions disclosure
- ✓ The conceptual foundations of IFRS S1 and IFRS S2
- ✓ Sources of guidance and judgement in applying the Standards
- ✓ Governance and strategy disclosure requirements
- ✓ Disclosure location, timing, comparative information, uncertainties and errors
- ✓ Risk management, metrics and targets requirements
- ✓ Statements of compliance and assurance considerations

TWO-DAY COURSE STRUCTURE

