# Advanced IFRS S1 and IFRS S2 Sustainability Disclosure Training Course

30 May – 3 June 2027
Geneva

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**Ref:** 1143_184417 **Date:** 30 May – 3 June 2027 **Location:** Geneva **Fees:** 6200 Euro

## Overview

Advanced IFRS S1 and IFRS S2 Sustainability Disclosure Training Course is a one-week course for sustainability reporting leaders, finance professionals, risk teams and assurance practitioners who leave with an IFRS Sustainability Disclosure Evidence Pack. Participants screen material risks and opportunities, map governance, assess climate resilience, build metrics and connect disclosures with financial reports. The course uses reporting controls and sector cases. Agile Leaders Training Center develops IFRS S1 and IFRS S2 sustainability disclosure capability.

## Who Should Attend

- Teams responsible for sustainability-related financial disclosures
- Finance functions responsible for connected financial information
- Risk teams responsible for sustainability and climate assessments
- Leaders responsible for governance, strategy and performance oversight
- Assurance practitioners responsible for testing disclosure evidence

The course assumes participants can interpret business strategy, risk registers and financial reports, and it leaves out introductory sustainability awareness, environmental science and voluntary impact reporting.

## Departments and Industries

The course supports departments and industries that prepare investor-focused sustainability and climate disclosures.

- Sustainability, finance and corporate reporting
- Enterprise risk, strategy and internal audit
- Energy, utilities and infrastructure organizations
- Banking, insurance and investment organizations
- Manufacturing, transport and real estate organizations

## Learning Objectives

By the end of this course, participants will be able to:

- Apply IFRS S1 materiality and reporting foundations
- Analyze sustainability-related risks and opportunities
- Build governance and risk-management disclosure maps
- Evaluate climate resilience and scenario evidence
- Develop controlled metrics and target disclosures
- Build a connected sustainability disclosure pack

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## Course Agenda

## Day 1: IFRS S1 Reporting Foundations

- Reporting Entity and Boundary Assessment
- Sustainability Risk and Opportunity Universe
- Material Information Screening Matrix
- Value-Chain Evidence Map
- Connected Information Traceability Model

## Day 2: Governance, Strategy and Risk Management

- Governance Oversight and Accountability Map
- Strategy Effect and Time-Horizon Assessment
- Current and Anticipated Financial Effects Schedule
- Sustainability Risk Identification and Prioritization Method
- Enterprise Risk Integration Control Matrix

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## Day 3: IFRS S2 Climate Assessment

- Physical and Transition Climate Risk Register
- Climate Opportunity Assessment Canvas
- Climate Resilience and Scenario Analysis Plan
- Climate Strategy Decision Evidence File
- Industry-Based Disclosure Requirement Map

## Day 4: Metrics, Targets and Reporting Controls

- Greenhouse Gas Emissions Data Control Sheet
- Climate Metric Definition Catalogue
- Target Baseline and Progress Tracking Schedule
- Estimate and Measurement Uncertainty Register
- Sustainability Disclosure Review Checklist

## Day 5: IFRS Sustainability Disclosure Practice

- Exercise: Screen Material Sustainability Information
- Exercise: Map Governance and Risk Processes
- Exercise: Assess Climate Resilience Evidence
- Exercise: Reconcile Metrics with Financial Information
- Capstone Exercise: IFRS Sustainability Disclosure Evidence Pack

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## Practical Exercises

The course uses suggested activities to turn strategy, risk and performance evidence into connected disclosures.

- Suggested activity: screen value-chain risks for a manufacturer
- Suggested activity: build a climate scenario evidence plan for a utility
- Suggested activity: test emissions and target controls for a transport group
- Suggested activity: reconcile sustainability effects with finance evidence for an investment organization

## FAQs

### Who suits IFRS S1 and IFRS S2 sustainability disclosure training?

Sustainability reporting leaders, finance professionals, risk teams and assurance practitioners suit the training. Participants should already interpret strategy, risk registers and financial reports.

### How does IFRS S1 and IFRS S2 training differ from general ESG reporting training?

IFRS S1 and IFRS S2 training focuses on material sustainability-related financial information for capital providers and its connection to general purpose financial reports. General ESG reporting can address broader stakeholder impacts.

### What does IFRS S1 require for sustainability-related financial disclosures?

IFRS S1 requires material information about sustainability-related risks and opportunities, supported by fair presentation, reporting-entity boundaries, connected information and governance, strategy, risk-management, metrics and targets disclosures.

### What climate risks are assessed under IFRS S2?

IFRS S2 assesses physical and transition risks, climate-related opportunities, effects on prospects, strategy and resilience, risk processes, performance metrics and progress against targets.

### How is climate scenario analysis used in IFRS S2 reporting?

Climate scenario analysis supports assessment of resilience under plausible climate futures. The disclosure explains the approach, significant assumptions, time horizons, constraints and implications for strategy.

## Conclusion

Participants take back an IFRS Sustainability Disclosure Evidence Pack containing materiality screens, governance maps, climate assessments, metrics controls and financial connections. The pack changes fragmented sustainability data into a traceable reporting process. It helps finance, sustainability, risk and assurance teams coordinate judgments, test evidence and prepare connected disclosures.