

SUSTAINABILITY ASSURANCE IMMERSION PROGRAMME

Become a Certified Practitioner in Sustainability Assurance

Why Sustainability Assurance Matters Now

Sustainability reporting is accelerating — but trust in the information depends on assurance.

Around the world, regulators and investors now expect companies to provide credible, verifiable, decision-useful sustainability and climate disclosures, aligned with principles found in **ISSA 5000, IFRS S1, IFRS S2, and ISO 14064-3 standards.**

36 jurisdictions adopted the ISSB standards - among them China, Europe, Singapore and Malaysia.

This is your advantage: learn the standards now and lead the transition.

Why this programme matters

The shift is accelerating — but the *skills gap is widening even faster*. This means organisations will need professionals who understand assurance concepts, evidence-gathering, risk assessment, and how to evaluate sustainability and climate disclosures with the same discipline expected in financial assurance.

Professionals who understand assurance concepts early will be able to support their organisation in:

- identifying reporting risks and misstatements
- strengthening data governance and internal controls
- assessing the quality of sustainability information
- preparing for external reasonable or limited assurance

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*“As sustainability information becomes as important as financial information, assurance becomes essential to **trust.**”*

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This programme gives you the practical, guided learning to step into that role.

Malaysia's Sustainability Reporting Landscape

National Sustainability Reporting Framework (NSRF)

The NSRF begins in 2025. **Proposed reasonable assurance to follow 2 years later.**

In 2024, Malaysia launched the NSRF to align with the IFRS Sustainability Disclosure Standards.

This marks a **major shift** in how organisations disclose sustainability and climate information — not as an add-on, but as part of mainstream corporate reporting.

What this means for Malaysian organisations?

This places new pressure on companies to build internal capabilities that support:

- data accuracy
- evidence and documentation
- internal controls
- governance and oversight
- alignment to assurance principles

Why Assurance Capability Matters to Organisations?

1. Quality of data will be scrutinised

Sustainability and climate information must be:

Accurate • Complete • Neutral • Comparable • Verifiable

Assurance professionals help organisations get there.

2. Internal teams need to prepare for external assurance

Before external assurance begins, organisations must strengthen their:

- data trails
- documentation
- internal controls
- roles and responsibilities
- governance processes

This requires people who understand assurance expectations.

3. Assurance is cross-functional

This is not just a finance discipline.

Assurance impacts:

Sustainability • Finance • Engineering • Risk • Compliance • Operations • Strategy • Procurement • Internal Audit

Everyone involved in reporting must understand how assurance works.

4. Avoiding misstatements, omissions, and/or greenwashing

Assurance capability reduces major organisational risks:

- inconsistent data
- unsupported claims
- inaccurate emissions accounting
- weak governance
- reputational damage
- regulatory findings

This programme equips you with the practical, guided learning needed to navigate the assurance expectations with confidence.

What you will gain



Understand the purpose, principles, and scope of sustainability assurance



Build literacy in key standards, including ISSA 5000, ISAE/SSAE 3000, and how assurance applies to IFRS S1 & S2



Learn how sustainability and climate information is evaluated for reliability, completeness, and consistency



Strengthen your understanding of evidence requirements, documentation, and professional scepticism



Gain fluency in **limited vs reasonable assurance** and what each level requires



Understand internal controls, governance, and risk management for assurance-ready reporting



Identify misstatements, inconsistencies, and greenwashing indicators, and support data traceability and documentation



Apply assurance concepts to real-world case examples, including GHG inventories, climate metrics, and scenario disclosures

Program Structure - a step-by-step guide in 8 modules

1 SUSTAINABILITY, BUSINESS & FINANCE

- Core sustainability concepts and terminology
- ESG pillars and business relevance
- UN SDGs and global priorities
- Circular economy and biodiversity basics
- Sustainable and green finance
- Governance and the role of professionals

2 CLIMATE & DECARBONISATION ESSENTIALS

- Climate science and GHG fundamentals
- Physical and transition climate risks
- Scope 1, 2 and 3 emissions
- Why decarbonisation matters for business
- Impacts across value chains and sectors

3 STANDARDS & REGULATORY LANDSCAPE

- IFRS S1 & IFRS S2
- GRI, SASB, TCFD and CDP
- ESRS and emerging global regulations
- Bursa Malaysia NSRF requirements
- How major frameworks align and complement each other

4 IMPLEMENTING SUSTAINABILITY REPORTING

- Planning and structuring disclosures
- Data governance and quality
- ESG ratings and what they indicate
- Digital tools for sustainability reporting
- Identifying and avoiding greenwashing

5 CLIMATE REPORTING & DECARBONISATION STRATEGIES

- GHG accounting and emissions boundaries
- Net-zero pathways and reduction strategies
- Scenario analysis and climate resilience
- IFRS S2 metrics, targets and governance
- Applying frameworks to real-world reporting

6 EVIDENCE, MATERIALITY & JUDGEMENT

- Materiality and suitable criteria
- Gathering sufficient and appropriate evidence
- Evaluating estimates, assumptions & forward-looking data
- Applying professional scepticism
- Identifying misstatements
- Documentation to support conclusions

7 INTERNAL CONTROLS & ASSURANCE READINESS

- Internal controls for sustainability & climate data
- Governance roles and responsibilities
- Data quality, traceability & completeness
- Spotting control gaps and weaknesses
- Preparing evidence packages
- Building organisation-wide assurance readiness

8 REAL-WORLD EXAMPLES & APPLICATION

- Walkthroughs of assurance engagements
- GHG inventory verification
- Reviewing climate metrics, targets & plans
- Spotting inconsistencies & greenwashing risks
- Common disclosure pitfalls & how practitioners address them
- Lessons from real organisations

60 hours (ISCA Accredited) | 6 month access, self-paced | Guided e-learning

By the end of this programme, you will be equipped with the knowledge and confidence to contribute meaningfully to sustainability reporting, climate disclosure, and assurance practice.

Your Certification

Upon completing this programme, you will receive two professional credentials



Institute of Singapore Chartered Accountants Certificate of Completion



ESG Malaysia Certified Practitioner in Sustainability Assurance (SAAP)



ISCA is Singapore's national accountancy body, representing over 33,000 members worldwide. ISCA is a member of Chartered Accountants Worldwide and the designated entity to confer the CA (Singapore) designation.



ESG Malaysia is a national non-profit organisation focused on elevating ESG professionalism and build capacity. ESG Malaysia partners with ISCA to expand ESG awareness and develop national expertise to support sustainable development.

Who Should Join

Ideal for professionals who want to build assurance readiness, including:

- Sustainability & ESG teams
- Finance and accounting
- Risk, governance and compliance
- Engineering and operations
- Internal audit and quality teams
- Strategy and corporate planning
- Consultants and advisors

No prior experience required

PROGRAMME DETAILS


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| Duration | 6 months |
| CPE Hours | 60 (ISCA Accredited) |
| Mode | Online, self-paced |
| Guidance | Email-based learner support |
| Language | English |
| Level | Professional Upskilling No prerequisites required |

YOUR INVESTMENT

RM 3,999

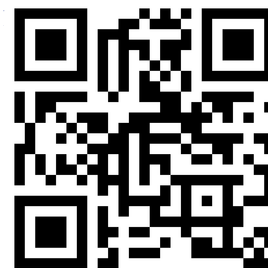
Valid until 31 March 2026

For corporate registrations or enquiries, please contact our team directly

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Scan to register



ENROLL NOW