ESG and sustainability reporting

IFRS S1 and S2 (ISSB): Climate-Related Disclosures

One day to understand what IFRS S1 and IFRS S2, the ISSB standards, require: sustainability information useful to investors, organised around governance, strategy, risk management, metrics and targets. Your company's climate-related risks and opportunities serve as the common thread, up to a first disclosure outline aligned with IFRS S2.

Duration : 1 day

Objectives

1. Explain the objective and scope of IFRS S1 and IFRS S2, published by the ISSB in June 2023
2. Identify the climate-related risks and opportunities that may affect cash flows, access to finance or cost of capital
3. Apply the four pillars: governance, strategy, risk management, metrics and targets
4. Prepare the information on scope 1, 2 and 3 emissions, taking into account the December 2025 amendments
5. Distinguish IFRS S2, the ESRS and GRI to organise a single climate data collection

Programme

Day 1 — morning

• ISSB, IFRS S1 and IFRS S2: objective, intended users, link with the financial statements

• IFRS S1: general requirements, financial materiality, value chain, time horizons

• IFRS S2: climate governance and strategy, physical and transition risks, resilience and scenario analysis

• Application to financial years starting on or after 1 January 2024; the obligation depends on each jurisdiction

Day 1 — afternoon (workshop)

• Integrating climate risks into the company's risk management system

• Metrics and targets: scope 1, 2 and 3 emissions, cross-industry metrics; amendments on emissions applicable to financial years starting on or after 1 January 2027

• Workshop: your company's climate risk and opportunity register and disclosure outline

• Knowledge test and discussion with the finance function on next steps

Teaching methods

• Commented reading of the two standards and their examples

• Building a climate risk register from your sites, products and markets

• Comparison of extracts from climate disclosures by listed companies

• Bilingual French / English materials, as the ISSB standards are published in English

• Final test on the four pillars and climate disclosures

Assessment and documents

Knowledge test at the end of the day, follow-up evaluation at D+1. Each participant receives a numbered training certificate, verifiable online; the company receives the training report and the climate risk and opportunity register produced in the workshop.

Bilingual materials for every participant; each classroom course comes with its digital twin on OmniLearn.

Good to know

Scenario analysis is explored further in the one-day course "Physical and Transition Climate Risks: Scenario Analysis". The emissions to be disclosed require a GHG inventory: see the course "GHG Inventory: ISO 14064-1:2018 and GHG Protocol".

Practical information

Duration	1 day
Audience	Finance, CSR, risk management, listed companies or companies financed by investors
Prerequisites	Basic knowledge of risk management or financial reporting
Group size	Groups of 6 to 12 participants, in-company
Format	In-company, face to face on your site
Language	French, Darija or English; bilingual materials
Funding	OFPPT special training contracts (TFP), GIAC, Maroc PME: we prepare the applications with you, at no extra cost.
Programme customisation	Programme adapted to your procedures, your equipment and your audience

Frequently asked questions

Do IFRS S1 and S2 apply in Morocco?

The ISSB publishes the standards; each jurisdiction decides whether to make them mandatory. In practice, many companies first meet them through their investors, lenders or a foreign group. On the day of the session, the course reviews what is actually being asked of you.

What is the difference from the ESRS double materiality?

IFRS S1 and S2 use financial materiality: what may influence investors' decisions. The ESRS add impact materiality on people and the environment. Climate disclosures overlap largely between the two frameworks.

Do we already need a GHG inventory?

It is not a prerequisite for attending the day, but it is essential for publishing. If you do not have one, the workshop identifies the data to gather and the method to adopt.