ESG and sustainability reporting

Physical and Transition Climate Risks: Scenario Analysis

One day to identify the climate risks that may affect your sites, your supplies and your markets, and to test them with scenarios. Acute and chronic physical risks, regulatory, technological and market transition risks, choice of scenarios, financial translation and disclosure under IFRS S2: the method is applied to your company, up to a first risk register.

Duration : 1 day

Objectives

1. Distinguish physical risks (acute, chronic) from transition risks (regulation, technology, market, reputation)
2. Assess the vulnerability of your sites and supply chain using the approach of ISO 14091:2021
3. Choose climate scenarios and time horizons suited to your business, and justify the choice
4. Estimate the effect of priority risks on activity, costs and financing
5. Prepare the information expected by IFRS S2, banks and European customers

Programme

Day 1 — morning

• Why you are being asked: IFRS S2, Bank Al-Maghrib directives to banks, customer and lender questionnaires

• Physical risks in Morocco: water stress, heatwaves, drought, floods, coastal erosion and submersion, effects on production and supplies

• Transition risks: CBAM, carbon price, customer requirements, technological change, reputation

• Exercise: identifying hazards for each of your sites and critical suppliers

Day 1 — afternoon (workshop)

• Scenario analysis: warming and transition scenarios, time horizons, qualitative or quantitative approach

• Vulnerability and exposure under ISO 14091, adaptation plan under ISO 14090

• From analysis to disclosure: governance, strategy, risk management, metrics and targets

• Workshop: your company's priority climate risk register, with scenario, horizon, impact and response

• Knowledge test

Teaching methods

• Work on the list of your sites, critical suppliers and markets

• Guided use of public climate data and scenario sources

• Case of a coastal canning plant and an industrial site in a water-stressed area

• Sub-group work bringing together finance, production and purchasing

• Quiz and final test

Assessment and documents

Quiz during the day, knowledge test at the end of the session, follow-up evaluation at D+1. Numbered training certificate, verifiable online, for each participant; training report and risk register produced in the workshop handed to the company.

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

Good to know

For full disclosure under the ISSB standards, see "IFRS S1 and S2 (ISSB): Climate-Related Disclosures". The transition plan is covered in "Double Materiality and Climate Transition Plan".

Practical information

Duration	1 day
Audience	Management, finance, risk management, CSR, site managers; companies approached by their bank, investors or customers
Prerequisites	No prerequisites; knowing your carbon inventory helps for transition risks
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

Are we obliged to publish under IFRS S2?

It depends on your status and your markets. Even without a direct obligation, your banks, investors or customers may ask you for the information IFRS S2 organises. The course starts from these real requests.

Do we need complex climate models?

Not to begin with. A well-documented qualitative analysis based on public scenarios is a reasonable first step; quantification follows, on the risks judged to be priorities.

Why is my bank asking me for climate data?

Bank Al-Maghrib directives ask banks to integrate climate risks into the granting and monitoring of loans. They therefore need data from their borrowers: emissions, site exposure, reduction plan.