MALAYSIAN INSTITUTE OF ACCOUNTANTS

LATEST PROGRAMME NEW

CPE HOURS GAINED 4

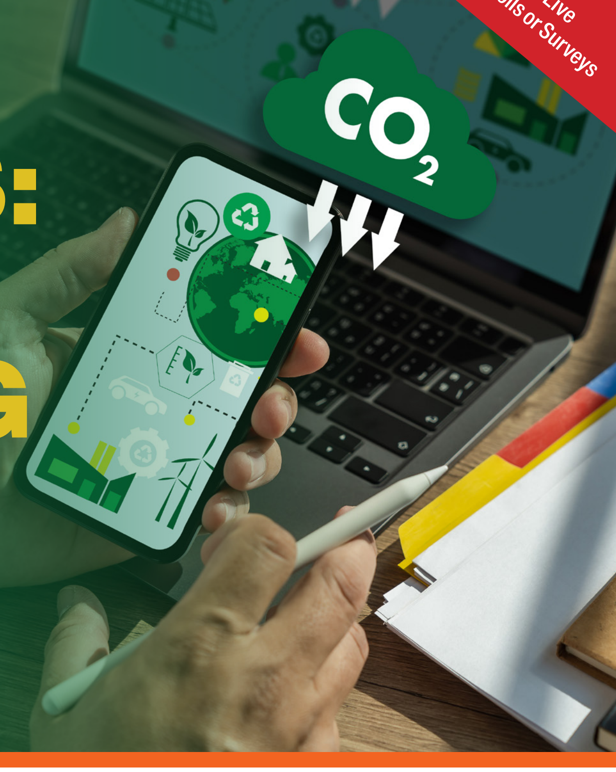
HRDCORP CLAIMABLE

MIA WEBINAR SERIES
A Highly Interactive Learning Session with Live Q&As, Self-Assessment Quizzes and Quick Polls or Surveys

MIA WEBINAR SERIES

GHG EMISSIONS: CALCULATING AND REPORTING

11 September 2026 (Friday), 9.00 am – 1.00 pm



Greenhouse gas (GHG) emissions data is the most technically demanding element of sustainability reporting under IFRS S2, and yet the area where accountants have historically had the least training. This programme provides a rigorous grounding in GHG accounting using the GHG Protocol Corporate Accounting and Reporting Standard—the methodology mandated by IFRS S2—covering Scope 1 (direct emissions), Scope 2 (energy indirect emissions), and Scope 3 (value chain emissions).

Participants will learn how to set organisational boundaries, select calculation methodologies, apply emission factors, assess data quality, and prepare GHG disclosures that meet IFRS S2 and Bursa Malaysia requirements. The programme includes worked calculation examples and a practical exercise set, making it immediately applicable to participants' own organisations.

OBJECTIVES

This programme seeks to help you:

- Explain the GHG Protocol Corporate Standard framework and its mandated use under IFRS S2
- Set organisational and operational boundaries for GHG reporting using the equity share, financial control, and operational control approaches
- Calculate Scope 1 direct emissions using combustion, process, fugitive, and mobile source methodologies
- Apply both market-based and location-based approaches to Scope 2 energy indirect emission calculations
- Identify and quantify material Scope 3 categories using spend-based, activity-based, and supplier-specific methods
- Prepare a GHG emissions disclosure that meets IFRS S2 and Bursa Malaysia sustainability statement requirements

METHODOLOGY

A highly interactive learning session with trainer/speaker-led facilitation, live Q&As, quick polls/surveys, self-assessment quizzes and participant's feedback on learning outcome achievement.

WHO SHOULD ATTEND

- Accountants
- Sustainability Data Managers and GHG inventory leads
- Reporting Teams preparing the IFRS S2 GHG emissions table
- Assurance Providers and Internal Auditors
- Environmental, HSE, and operations professionals

MIA WEBINAR SERIES

GHG EMISSIONS: CALCULATING AND REPORTING

SPEAKER/TRAINER

NOORYUSAZLI YUSOFF

Nooryusazli helps boards convert sustainability risk and opportunity into financial discipline. His advisory practice centres on Malaysia's National Sustainability Reporting Framework (NSRF) and the ISSB IFRS S1/S2 standards, translating climate and ESG exposure into board-level financial materiality, disclosure decisions, and climate scenario analysis. His ongoing PhD research extends this work, examining how board governance structures shape financial materiality assessment under the NSRF mandate.

He brings two decades of board- and investment-committee-level experience across PETRONAS, Saudi Aramco, and Mubadala Investment Company, grounded further by an engineering, corporate investments, and international securities foundation that connects sustainability governance to the operational and capital realities corporate boards face. His international experience spans Asia, the Middle East, Europe, Africa, and the Americas. Certified in GRI and ISSB IFRS S1/S2, he leads board- and executive-level capacity-building on sustainability governance and climate risk for sovereign wealth funds, financial institutions, public listed companies, global multinationals, IPO aspirants, and leading professional and regulatory bodies.

He holds an MBA from Cranfield School of Management (UK), an MSc in International Securities, Investment, Banking from the University of Reading (UK), and a BSc in Chemical Engineering from Washington University in St. Louis (USA).

PROGRAMME OUTLINE

8.30 am –9.00 am — Participants login to join the webinar

9.00 am –11.00 am

SESSION 1

- GHG Accounting Foundations and the GHG Protocol
  - > The greenhouse effect and the six Kyoto GHGs
  - > GHG Protocol Corporate Standard: history and structure
  - > ISO 14064-1 and IFRS S2: alignment and differences
  - > Key concepts: global warming potential (GWP), CO2e, emission factors
  - > Malaysia's GHG landscape: NDC targets and sectoral emissions
- Setting Organisational and Operational Boundaries
  - > Equity share approach: proportional GHG attribution
  - > Financial control approach: entities where financial control is held
  - > Operational control approach: facilities under operational authority
  - > Boundary-setting for Malaysian group structures and joint ventures
  - > Common boundary errors and their disclosure impact
- Scope 1: Direct Emissions Calculation
  - > Stationary combustion: boilers, generators, furnaces
  - > Mobile combustion: company vehicles and fleet
  - > Process emissions: industrial and chemical processes
  - > Fugitive emissions: refrigerants, gas leaks
  - > Calculation methods: fuel-based, direct measurement, mass balance
  - > Malaysian-specific emission factors (ST EF, MyCC, IPCC defaults)

11.00 am –1.00 pm

SESSION 2

- Scope 2: Energy Indirect Emissions
  - > Location-based method: national or regional grid emission factor
  - > Market-based method: contractual instruments and supplier emission factors
  - > Renewable energy certificates (RECs) and MRETS in Malaysia
  - > Scope 2 quality criteria and zero-emissions claims
  - > Reporting both methods: IFRS S2 requirements
- Scope 3: Value Chain Emissions
  - > The 15 Scope 3 categories: upstream and downstream
  - > Materiality screening for Scope 3 categories
  - > Calculation methods: spend-based, activity-based, supplier-specific, hybrid
  - > Data collection challenges and quality tiers
  - > IFRS S2 Scope 3 disclosure requirements and phase-in reliefs
  - > Worked examples: purchased goods, business travel, use of sold products
- GHG Disclosure and Quality Assurance
  - > Preparing the GHG emissions table for IFRS S2 compliance
  - > Intensity metrics: revenue-based, employee-based, production-based
  - > Uncertainty, assumptions, and data quality disclosure
  - > Internal review and quality assurance for GHG data
  - > Setting GHG reduction targets aligned to IFRS S2 and science-based targets (SBTi)
  - > Practical exercise: review and correct a sample GHG disclosure
- Q&A & Closing

1.00 pm — End of Webinar

NOTE: The order of topics to be covered may be revised at the trainer/speaker's discretion.

MIA WEBINAR SERIES

GHG Emissions: Calculating and Reporting

With immediate effect, enrolment for all CPE programmes will be

STRICTLY VIA ONLINE REGISTRATION ONLY

REGISTRATION PROCESS

- To view more events and download the full brochure, please visit: ***pd.mia.org.my***
- Search and select the event
- Click 'Register' to experience the new system by continuing with the respective steps below:

EXISTING USER

1. **ENTER** login credentials
2. **SELECT** an event
3. **PROCEED TO REGISTER FOR THE EVENT**

NEW USER

1. **CLICK ON** "Don't have an account?"
2. **SELECT** appropriate user profile; **ENTER** details and submit
3. **VALIDATE** the email address verification link sent to the registered email
4. **ENTER** login credentials
5. **SELECT** an event
6. **PROCEED TO REGISTER FOR THE EVENT**

For any assistance, please call (8.45am-5.30pm, Monday-Friday)

MIA Help Desk @ 603-2722 9000

WEBINAR FEES

Member/Member Firm	RM 450
Non-member	RM 550

Preferred Payment: Pay with MIA-CIMB Affinity Credit Card.

WEBINAR DETAILS & REGISTRATION

HRDC Training Programme No. : 10001727710

11 September 2026 (Friday)

Session 1 : 9.00 am – 11.00 am
Session 2 : 11.00 am – 1.00 pm

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TERMS & CONDITIONS FOR WEBINARS

WEBINAR FEE

- Fee is payable to MALAYSIAN INSTITUTE OF ACCOUNTANTS
- For selected webinars, the fee includes e-materials.
  - **Individual Registration:** Full payment shall be made at the point of online registration.
  - **Corporate Registration:** Full payment shall be made within thirty (30) days from the date of the Invoice or 1 day before the webinar, whichever earlier.
- Access to join the webinar shall be granted only upon full payment as per the above requirement.

WEBINAR ACCESS LINK

- The Access Link will be emailed at least 24-hours before the commencement of the webinar.
- The Access Link is unique and should not be forwarded/shared with others.

PAYMENT MODE

- Payment must be made through the **electronic channels i.e. online payment via the MIA member service portal and electronic fund transfer (EFT)**.
- Payment by **cash and cheque is NOT ACCEPTABLE** effective from 1 January 2022.

HRD CORP (FOR CLAIMABLE EVENTS ONLY)

- MIA is an approved Training Provider registered under 'Institut Akauntan Malaysia' (MyCoID: 631967).

Employer's Obligations

- To ensure grant approval is obtained prior to event registration and to provide the Grant ID notification upon event registration.
- To make full payment to MIA as per the issued Invoice within 14 working days upon receipt of MIA's notification in the event the approved training fee is cancelled by HRDC due to non-compliance on the part of the participant or his/her employer or any valid reasons stipulated by HRDC.
- To settle the balance payment to MIA within 14 working days upon receipt of MIA's notification in the event only partial claim is approved by HRDC. MIA will provide copy of the original invoice and will not issue a new invoice for the balance amount.
- If employer has made payment prior to grant approval, a refund will be made to employer subject to reimbursement received from HRDC. Refund will be made upon receipt of duly completed employer's EFT Form.
- To provide required information and/or documents after completion of event for the purpose of HRDC Claim within 7 working days upon receipt of MIA's notification.

CANCELLATION

Should the participant decide to cancel his/her enrolment, a cancellation policy shall be applied as follows:

- For written cancellation received with minimum seven (7) days' notice from the date of the webinar, no penalties will be imposed and full refund will be made to participants who have paid.
- For written cancellation received less than seven (7) days from the date of the webinar, an administrative charge of 20% of the registration fee will be imposed. Unpaid registrations will also be liable for a 20% administrative charge.
- No refunds will be made for written cancellations received on the day of the webinar or for participants who failed to join the webinar. Unpaid registrations will also be liable for full payment of the registration fee.
- Replacing registered participants is not allowed.
- Paid registration that is cancelled can opt to transfer the paid amount to future event(s) after deducting any applicable administrative charges.
- The transfer request to future event(s) should be confirmed by Corporate/Individual within three (3) days after cancellation otherwise the cancellation will be confirmed with refund action. Transfer request will not be entertained after the refund is processed.
- Corporate/Individual is required to top-up the balance amount if the amount to be transferred to the future event is insufficient.
- Any excess amount after transfer will be refunded to the Corporate/ Individual's bank account as provided in the EFT form.
- Corporate/Individual is required to provide the EFT form each time when a refund is requested.

PARTICIPANT'S CLASSIFICATION AND INFORMATION

Category: Corporate/Individual

- Please select the participant classification carefully as it determines the fee payable. No alteration will be allowed upon registration.
- The information on Corporate/Individual provided shall be deemed true and correct. No alteration will be allowed upon registration.

METHODOLOGY, CERTIFICATE OF ATTENDANCE AND CPE CREDIT HOURS

- Live Q&As, quick polls/surveys will be carried out throughout the webinar.
- For selected webinars, pre and/or post course materials will be shared with participants.
- Self-assessment quizzes at the beginning as well as at end of the webinar will be given to enable participants to self-evaluate themselves on their learning performance and level of understanding of the programme content.
- **Participants will be issued with an e-certificate of attendance and awarded CPE credit hours upon strict compliance of the following terms:**
  - **Remain logged in at least 80% of the time allocated for the webinar,**
  - **Submit the post-course evaluation on learning outcome within 3 days after the completion of the webinar (late submission of the post-course evaluation will not be entertained).**
- CPE credit hours will be credited into the MIA Member Services Portal within 14 days of the webinar for participants who have complied with all terms and conditions stipulated herein.
- Listening to pre-recorded webinar and/or reading from past webinar e-material shall not qualify as structured CPE credit hours.

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DATA PROTECTION

Information given by the participants to MIA is true, accurate and to the best of their knowledge. The participants have read and agreed with the Privacy Notice as stated on MIA's official website and therefore, allow MIA to collect, process, store and use the participants' data other than what is provided under the Personal Data Protection Act 2010.

EXCLUSION OF LIABILITY

This webinar shall not constitute an endorsement of the speaker(s) by MIA and MIA shall not be liable for whatsoever circumstances arising from any engagement between the speaker(s) and the webinar's participants.

DISCLAIMER

Malaysian Institute of Accountants (MIA) reserves the right to change the speaker(s), date(s), time(s) and to cancel the webinar should circumstances beyond its control arise. MIA shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. MIA also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. Upon registering, you are deemed to have read and accepted the terms and conditions herein.