

From Disclosure Requirements to Practical Implementation for Banks and DFIs

25 & 26 NOVEMBER 2026 | KARACHI

OVERVIEW

As sustainability and climate-related risks increasingly shape financial stability, credit quality, investment decisions, and institutional resilience, financial institutions must move beyond conventional risk management towards robust, forward-looking assessment and transparent disclosure. IFRS S1 and IFRS S2 provide a global framework for identifying, assessing, and disclosing material sustainability-related financial risks and opportunities, strengthening accountability and informed decision-making.

This two-day practical workshop empowers professionals in Pakistan's banking and development finance sectors to translate these standards into actionable reporting and risk management practices. Through sector-specific case studies and hands-on exercises, participants will explore materiality assessment, climate risk analysis, scenario analysis, financed emissions, and disclosure gap assessment. The programme also examines the integration of sustainability and climate-related considerations into existing risk management and reporting processes, with reference to applicable State Bank of Pakistan (SBP) guidance and Environmental and Social Risk Management (ESRM) requirements—helping institutions strengthen disclosure readiness, enhance risk oversight, and build a practical roadmap for implementation.

COURSE OUTLINE

DAY 1 IFRS S1/S2 FOUNDATIONS & BANKING-SECTOR DISCLOSURES	DAY 2 CLIMATE RISK, FINANCED EMISSIONS & IMPLEMENTATION
MODULE 1 ISSB STANDARDS & PAKISTAN'S REPORTING CONTEXT - Overview, objectives, and structure of IFRS S1 and IFRS S2. - Relationship with TCFD recommendations, SASB guidance, and other reporting frameworks. - Overview of Pakistan's sustainability reporting and regulatory landscape. - Introduction to relevant SBP climate-risk guidance and ESRM requirements. - Distinguishing sustainability-related financial disclosures from broader ESG reporting. MODULE 2 IFRS S1: GENERAL REQUIREMENTS & MATERIALITY - Scope, reporting principles, materiality, and general requirements. - Identifying sustainability-related risks and opportunities affecting business prospects. - Reporting boundaries, connected information, and time horizons. - Four core disclosure areas: Governance, Strategy, Risk Management, and Metrics & Targets. - Industry-based guidance, relevant SASB topics, judgements, and data limitations. MODULE 3 IFRS S2: CLIMATE-RELATED DISCLOSURES - Identifying physical and transition climate risks and related opportunities. - Assessing climate-related impacts on business models and financial performance. - Climate governance, strategy, risk management, and resilience. - Climate scenario analysis and assessment of potential financial effects. - Climate-related metrics, targets, greenhouse gas (GHG) emissions, and data requirements. MODULE 4 APPLYING IFRS S1 & S2 TO BANKS AND DFIs - Sustainability and climate risks across lending and investment portfolios. - Potential effects on credit quality, collateral values, and sectoral exposures. - Climate risk considerations for agriculture, energy, manufacturing, real estate, and infrastructure. - Relevance to Islamic banking and development finance activities. - Connecting sustainability-related disclosures with financial reporting and existing risk processes. ★ PRACTICAL CASE STUDY 1: IDENTIFYING MATERIAL SUSTAINABILITY & CLIMATE RISKS IN A PAKISTANI BANK OR DFI	MODULE 5 CLIMATE RISK MANAGEMENT, SCENARIO ANALYSIS & STRESS TESTING - Identifying and assessing climate-related risk drivers and transmission channels. - Understanding the relationship between climate risk and credit, market, operational, concentration, and strategic risks. - Integrating climate considerations into enterprise risk management. - Applying physical-risk and transition-risk scenarios. - Climate resilience assessment, stress testing, assumptions, and data challenges. - Alignment with relevant SBP climate-risk expectations. MODULE 6 FINANCED EMISSIONS, GHG ACCOUNTING & CLIMATE METRICS - Introduction to GHG Protocol concepts and emissions scopes. - Distinguishing operational emissions from financed emissions. - Portfolio, borrower, and counterparty data requirements. - Overview of the Partnership for Carbon Accounting Financials (PCAF) approach. - Relevant climate-related metrics, targets, and industry-based guidance. - Data coverage, estimation, attribution, and reporting limitations. MODULE 7 GOVERNANCE, ESRM & IMPLEMENTATION RESPONSIBILITIES - Board and management oversight of sustainability and climate-related risks. - Roles of finance, risk, credit, compliance, and sustainability teams. - Integrating ESRM, credit due diligence, and climate risk management. - Policies, procedures, internal controls, and supporting documentation. - Data ownership, review, approval, and reporting accountability. - Strengthening coordination across departments. MODULE 8 DISCLOSURE GAP ASSESSMENT & PRACTICAL APPLICATION - Review of a fictional Pakistani bank's sustainability and climate-related disclosures. - Identification of material risks within a sample lending portfolio. - Mapping selected risks and opportunities to IFRS S1 and IFRS S2 requirements. - Assessment of data availability, information gaps, controls, and responsible departments. - Development of a preliminary sustainability-related financial disclosure outline. - Preparation of an action register and prioritized implementation roadmap. ★ PRACTICAL CASE STUDY 2: IFRS S1 & S2 DISCLOSURE READINESS FOR BANKS AND DFIs MODULE 9 IMPLEMENTATION ROADMAP & KNOWLEDGE CHECK - Conducting an initial IFRS S1/S2 reporting-readiness assessment. - Prioritizing implementation actions and departmental responsibilities. - Strengthening data governance, documentation, internal controls, and management review. - Identifying practical next steps for disclosure preparation and reporting improvement. - Knowledge assessment, interactive discussion, and Q&A.

IFRS S1 & S2

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KEY LEARNING OUTCOMES

- **Standards & Regulatory Context** | Explain the purpose, structure, and key requirements of IFRS S1 and IFRS S2, including their relevance to Pakistan's banking sector.
- **Materiality Assessment** | Identify sustainability-related risks and opportunities that may affect a bank's or DFI's business prospects.
- **Climate Risk Assessment** | Recognize physical and transition climate risks affecting borrowers, collateral, sectoral exposures, and institutional operations.
- **Risk Management Integration** | Understand the relationship between climate risk and credit, market, operational, concentration, and strategic risks.
- **Scenario Analysis & Resilience** | Explain the application of climate scenario analysis, resilience assessment, and climate stress testing.
- **Financed Emissions & Metrics** | Understand GHG emissions concepts, financed emissions, relevant portfolio data, and industry-based metrics.
- **Disclosure Readiness** | Apply the four core disclosure areas of governance, strategy, risk management, and metrics and targets.
- **Regulatory Alignment** | Assess the relationship between IFRS S1/S2 disclosures and applicable SBP climate-risk guidance and ESRM requirements.
- **Gap Assessment** | Identify information gaps, data owners, documentation requirements, and internal controls for disclosure preparation.
- **Implementation Planning** | Develop a preliminary disclosure outline and practical roadmap for strengthening IFRS S1/S2 reporting readiness.

WHO SHOULD ATTEND

- **Finance & Financial Reporting** | CFOs, finance directors, financial controllers, financial reporting managers, and chief accountants.
- **Risk Management & Credit** | Chief Risk Officers, credit-risk managers, enterprise risk teams, and credit officers.
- **Sustainability & Climate Risk** | Sustainability heads, ESG managers, and climate-risk professionals.
- **Banking & Financing** | Corporate banking, SME banking, project finance, and development finance professionals.
- **Treasury & Investments** | Treasury officers, investment managers, portfolio managers, and related professionals.
- **Compliance & Regulatory Affairs** | Compliance officers and professionals responsible for regulatory reporting.
- **Audit & Governance** | Internal auditors, governance professionals, and internal control specialists.
- **Strategy, Data & Reporting** | Strategy professionals and teams responsible for data management, disclosures, and reporting processes.
- **Senior Management & Board Oversight** | Senior executives and board or board committee members responsible for finance, risk, governance, and sustainability oversight.

PROFILE



SANA QUADRI

Sustainability & Transformation Leader

Chartered Accountant with 18+ years of multidisciplinary expertise across banking, corporate finance, ERM, corporate governance, and ESG transformation.

Global Facilitation: Delivered executive education across Europe, Middle East, and Pakistan for institutions including Bank of Oman, Al Bilad Bank, Saudi Investment Bank, HBL, Engro, Milaha, and Atlas Funds.

WORKSHOP INVESTMENT

PKR 95,000

* Exclusive of applicable taxes

- **5% Early Bird Discount:** Up to 9 November 2026
- **Group Discount:** 3+ participants from same organization | (*Discounts are mutually exclusive.*)

REGISTRATION & INQUIRIES

Dates: 25 & 26 November 2026

Duration: 2 Days

Venue: Karachi

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