

## Sustainability Reporting Technical Working Group (SRTWG) Workshop

### Theme: Adoption of IFRS S1 & S2 Sustainability Reporting Frameworks

Dates: 17th – 22nd November 2025

Theme: Adoption of IFRS S1 & S2 Sustainability Reporting Frameworks		
Day 1- Monday 17 <sup>th</sup> November 2025		
<i>Time</i>	<i>Activity</i>	<i>Responsible</i>
8:30am – 9:00am	Registration	
9:00am – 9:30am	Welcome remarks	<i>PSASB</i>
9:30am- 10:30am	Introduction to PSASB sustainability working group & its Role (TOR).	<i>PSASB</i>
<b>10:30am- 11:00am</b>	<b>Tea Break</b>	
11:00am- 1:00pm	Introduction to sustainability reporting & IFRS S1 & IFRS S2	<i>Stella Chege</i>
<b>1:00pm- 2:00pm</b>	<b>Lunch Break</b>	
2:00pm- 4:00pm	Individual Reading and Familiarization with IFRS S1 Standard	<i>SRTWG members</i>
<b>4:00pm- 5:00pm</b>	<b>Tea Break</b>	
Day 2- Tuesday 18 <sup>th</sup> November 2025		
8:30am – 10:30am	<p><b>IFRS S1</b> – General Requirements for Disclosure of Sustainability-related Financial Information</p> <p><b>Task:</b> Review your assigned IFRS S1 area and identify key disclosure requirements and practical applications.</p> <p><b>Output:</b> <i>Key requirements and illustrative examples</i></p> <p><b>Workgroup discussion:</b></p> <p>1. <b>Group 1:</b> Conceptual Foundation</p>	<i>SRTWG members</i>

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	2. <b>Group 2:</b> Core content: Governance, Strategy, Risk management & metrics and targets  3. <b>Group 3:</b> General requirements & Judgements, Uncertainty & Errors	
<b>10:30am- 11:00am</b>	<b>Tea Break</b>	
11:00am- 1:00pm	<b>Workgroup discussion (Continuation):</b>  1. <b>Group 1:</b> Conceptual Foundation  2. <b>Group 2:</b> Core content: Governance, Strategy, Risk management & metrics and targets  3. <b>Group 3:</b> General requirements & Judgements, Uncertainty & Errors	<i>SRTWG members</i>
<b>1:00pm- 2:00pm</b>	<b>Lunch Break</b>	
2:00pm – 4:00pm	Workgroups presentations- Group 1,2 & 3	<i>Group 1, 2 &amp; 3 representative</i>
<b>4:00pm- 5:00pm</b>	<b>Tea Break</b>	
<b>Day 3- Wednesday 19<sup>th</sup> November 2025</b>		
8:30 am- 10:30am	Workgroups presentations- Group 1,2 & 3	<i>Group 1, 2 &amp; 3 representative</i>
<b>10:30am- 11:00am</b>	<b>Tea Break</b>	
11:00 am- 1:00 pm	Individual Reading and Familiarization with IFRS S2 Standard	<i>SRTWG members</i>
<b>1:00pm- 2:00pm</b>	<b>Lunch Break</b>	
2:00 pm- 4:00pm	<b>IFRS S2 –Climate-related Disclosures</b>  <b>Task:</b> Identify the required climate-related disclosures under IFRS S2.	<i>SRTWG members</i>

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	<p><b>Output:</b> <i>Required Disclosures and Illustrative Disclosure Examples</i></p> <p><b>Workgroup discussion:</b></p> <ol style="list-style-type: none"> <li><b>Group 1-</b> Climate Governance &amp; Risk management Disclosures</li> <li><b>Group 2</b> – Climate Strategy Disclosures</li> <li><b>Group 3-</b> Climate metrics &amp; targets Disclosures</li> </ol>	
<b>4:00pm- 5:00pm</b>	<b>Tea Break</b>	<b>4:00pm- 5:00pm</b>
<b>Day 4- Thursday 20<sup>th</sup> November 2025</b>		
8:30am- 10:30am	<p><b>Workgroup discussion (Continuation):</b></p> <ol style="list-style-type: none"> <li><b>Group 1-</b> Climate Governance &amp; Risk management Disclosures</li> <li><b>Group 2</b> – Climate Strategy Disclosures</li> <li><b>Group 3-</b> Climate metrics &amp; targets Disclosures</li> </ol>	<i>SRTWG members</i>
<b>10:30am-11:00am</b>	<b>Tea Break</b>	
11:00 am- 1:00pm	Workgroups presentations- Group 1,2 & 3	
<b>1:00pm- 2:00pm</b>	<b>Lunch Break</b>	
2:00 pm- 3:00pm	Workgroups presentations- Group 1,2 & 3	
<b>3:00pm – 4:00pm</b>	<p><b>Adoption of IFRS S1 &amp; S2 in the public sector</b></p> <ul style="list-style-type: none"> <li>Key takeaways from IFRS S1 &amp; S2 Review</li> <li>Anticipated challenges &amp; solutions</li> </ul>	<i>PSASB/ Chairperson- SRTWG</i>

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<b>Day 5- Friday 21<sup>st</sup> November 2025</b>		
8:30am- 10:30am	<b>Next steps</b> <ul style="list-style-type: none"> <li>• Practical Implementation Guidance Plan</li> <li>• Implementation Roadmap</li> <li>• Capacity Building &amp; Stakeholder Engagement plan</li> </ul>	<i>PSASB/ Chairperson- SRTWG</i>
<b>10:30am-11:00am</b>	<b>Tea Break</b>	
11:00 am- 1:00pm	Review of the Workplan for the Upcoming Meeting	<i>PSASB/ Chairperson- SRTWG</i>
<b>1:00pm- 2:00pm</b>	<b>Lunch Break</b>	