

2025

# GREEN HOUSE GAS (GHG) EMISSIONS: KEY AUDITING AND ASSURANCE STRATEGIES

## PROGRAM OVERVIEW

Bursa Malaysia's Main Market Listing Requirements issued an enhanced Sustainability Reporting Framework on 26 September 2022 which requires a Listed Issuer (PLC) to report on 11 mandatory common material sustainability matters and indicators that affect the Group's economic, environmental and social elements. One of the common material sustainability matters is Emissions Management. This refers to the management of Greenhouse Gas (GHG) Emissions of Carbon Emissions. GHG Emissions Management is to be disclosed in respect of the common indicators for Scope 1, Scope 2 and Scope 3 (business travel and employee commuting) emissions in metric tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e).

Commencing year ended 31 December 2023, the Sustainability Statement or Report of Listed Issuers must include a statement on whether the Sustainability Statement has been assured, i.e. the Statement of Assurance. Internal auditors may provide internal assurance on GHG Emissions management disclosures presented in the Sustainability Statement or Report. Such assurance builds both investor and industry confidence that the information disclosed is reliable, improves transparency and demonstrates credibility of the related disclosures.

This program will use practical case examples to walk internal auditors through the process of determining the audit criteria and program to audit GHG Emissions for Scope 1, 2 and 3 in line with the common material sustainability matter of Emissions Management. By applying key auditing and assurance strategies and procedures, internal auditors will be able to assist in providing sustainability assurance on this mandatory disclosure.



## LEARNING OUTCOMES

The program seeks to help participants to:

- Be familiar with Greenhouse Gas (GHG) Emissions for Scope 1, Scope 2 and Scope 3 and GHG Protocols
- Understand data collection processes and calculation factors for Scope 1, 2 and 3
- Understand Bursa Malaysia Main Market Listing Requirements and Practice Note 9 on mandatory Emissions Management disclosures in the Sustainability Report
- Establish audit criteria and determine the coverage of the assurance assignment on GHG Emissions for Scope 1, 2 and 3
- Apply key auditing strategies on GHG Emissions disclosures based on case example
- Develop the audit report on GHG Emissions disclosures

## PROGRAM OUTLINE

### SESSION 1

- What is Green House Gas (GHG) Emissions and Scope 1, Scope 2 and Scope 3
- How to ascertain data for Scope 1, Scope 2 and Scope 3 and GHG Protocols
- Bursa Malaysia Listing Requirements and Practice Note 9 on mandatory Emissions Management disclosures in the Sustainability Report/Statement
- Establish audit criteria and determine the coverage of the assurance assignment on GHG Emissions disclosures for Scope 1, Scope 2 and Scope 3

### SESSION 2

- Develop audit program to ascertain and provide assurance on GHG Emissions (Scope 1, Scope 2 and Scope 3) disclosures in Sustainability Report: practical case example
- Apply key auditing and assurance strategies on GHG Emissions (Scope 1, Scope 2 and Scope 3) disclosures in Sustainability Report: practical case example
- Develop the audit report on GHG Emissions disclosures based on the case example

## METHODOLOGY

- Highly interactive session with trainer/speaker led facilitation
- Online presentation and group discussion
- Practical worked examples and sample case studies
- Quick polls and surveys
- Live Q&As

## ADMINISTRATIVE DETAILS

TARGET AUDIENCE	LEVEL II-IV
MEMBER'S FEE	RM810.00 All Fees is inclusive of 8% SST
NON-MEMBER'S FEE	RM1,026.00 All Fees is inclusive of 8% SST.
DATE	6 March 2025
TIME	9:00 am – 1:30 pm
DELIVERY MODE	Virtual Platform
PROGRAMME CODE	2025/WEB05
TRAINER	Reinushini Chandrasegaram
CPD POINTS	5



## ABOUT THE TRAINER

**REINUSHINI CHANDRASEGARAM FCCA,**  
*CIA, CeIO, MBA(UK), CAMCO, CMIIA*

Reinushini Chandrasegaram FCCA, CIA, CeIO, MBA(UK), CAMCO, CMIIA is the CEO and Principal Consultant of RC Compliance Consultancy, a boutique compliance advisory firm with international reach. She is Chair - Professional Development, Malaysian Alliance of Corporate Directors (MACD), Technical Committee Member of the ESG Exchange and Policy Committee Member of Global Network of Director Institutes (GNDI).

She consults with major organisations to develop and implement integrated compliance programs and frameworks to mitigate Corporate Liability (Section 17A MACC Act [Amendment] 2018), and to establish ISO 37001:2016 ABMS, providing advisory on corruption risk management (CRM), organizational anticorruption plan (OACP). She provides ESG assurance on the sustainability statements, corporate governance, training and awareness programs. Reinushini held leadership roles in Business Integrity & Compliance as Compliance Officer and Advisor in a European multinational (MNC) and in Internal Audit in conglomerates. She has over 20 years' professional experience in corporate governance, business integrity & anticorruption compliance, corruption risk management, anti-money laundering, internal auditing, workplace whistleblowing and fraud investigations, international sanctions, human rights and 3rd party due diligence.

Reinushini is a Chartered Certified Accountant and FCCA (Fellow of the Association of Chartered Certified Accountants), Certified Integrity Officer (CeIO), Certified Internal Auditor (CIA), Certified Anti-Money Laundering & Counter Financing of Terrorism Compliance Officer (CAMCO) and holds an MBA from the University of Leicester, UK.

Reinushini speaks at national and international professional forums and conferences and frequently facilitates programs for Directors, C-suite and Senior Management of commercial organisations. She is a TRACE International Faculty member (USA), certified in ISO 37001: 2016 ABMS and alumni of International Anti- Corruption Academy (IACA), Austria.

Reinushini is a certified sustainability assurance practitioner and is certified to provide ESG assurance on sustainability statements and reports.





# REGISTRATION FORM

Are you claiming under HRDC SBL Khas?

Yes  No

## COURSE DETAILS

Course Title 2025 Green House Gas (GHG) Emissions: Key Auditing and Assurance Strategies

Course Code 2025/WEB05 Course Date(s) 6 March 2025

## DELEGATE 1

Full Name (as per IC) \_\_\_\_\_

Designation \_\_\_\_\_

NRIC \_\_\_\_\_ Gender  Male  Female Race \_\_\_\_\_

Mobile No. \_\_\_\_\_ Email Address \_\_\_\_\_

Member  Non-Member Membership No. (only applicable for members) \_\_\_\_\_

Dietary Preferences  Vegetarian  Non-Vegetarian

## DELEGATE 2

Full Name (as per IC) \_\_\_\_\_

Designation \_\_\_\_\_

NRIC \_\_\_\_\_ Gender  Male  Female Race \_\_\_\_\_

Mobile No. \_\_\_\_\_ Email Address \_\_\_\_\_

Member  Non-Member Membership No. (only applicable for members) \_\_\_\_\_

Dietary Preferences  Vegetarian  Non-Vegetarian

If you are sending more than 2 delegates, kindly send the delegates details in an Excel File format.

## CORPORATE DETAILS (only applicable for corporations)

Corporate Member Corporate Membership No: \_\_\_\_\_

Corporate Non-Member

## CONTACT DETAILS

Organisation Name \_\_\_\_\_ Company Registration No. \_\_\_\_\_

Mailing Address \_\_\_\_\_

Contact Person \_\_\_\_\_ Designation \_\_\_\_\_

Telephone \_\_\_\_\_

Fax \_\_\_\_\_ Email Address \_\_\_\_\_

## BILLING DETAILS

please tick if billing details are the same as contact details.

Contact Person \_\_\_\_\_ Designation \_\_\_\_\_

Billing Address \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_

Email Address \_\_\_\_\_

For non-member, would you like to be contacted to know more about IIA Membership programme?  Yes  No

## ENQUIRY & REGISTRATION

1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450, Kuala Lumpur, Malaysia  
Tel: +603 2181 8008 ext 210/211/212/213 Fax: +603 2181 1717 Email: training@iiam.com.my Website: www.iiam.com.my

Follow and like us on - IIA Malaysia - IIA Malaysia - IIA Malaysia - IIA Malaysia



## PAYMENT DETAILS

Payment Details	Member Rate (per person) for KL-code related courses	Non-Member (per person)	8% SST	Total with SST
Fee (per pax) RM				
No. of pax				
Subtotal				

All registrations **MUST** be accompanied with full payment. Upon receipt of your registration, you are deemed to have read and understood the registration procedures and accepted the terms and conditions contained therein. (Please tick (✓) the chosen method)

Enclosed is a cheque/bank draft no. \_\_\_\_\_ for the sum of RM \_\_\_\_\_ payable to **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

### LOCAL PAYMENTS BY CHEQUE / INTERBANK GIRO

All payments should be crossed and made payable to **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

Bank Details: United Overseas Bank (M) Bhd. USJ Taipan Branch, No.7, Jalan USJ 10-1, USJ Taipan Triangle, 47620 UEP Subang Jaya, Selangor  
Account No.: 165-301-514-9 Bank Swift Code: UOVBMKML

### OVERSEAS PAYMENTS BY WIRE TRANSFER (USD only)

Beneficiary: **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA**

Address: 1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450 Kuala Lumpur, Malaysia

Beneficiary's Bank: STANDARD CHARTERED BANK MALAYSIA BERHAD

Beneficiary's Bank Address: Level 18, Menara Standard Chartered, No.30 Jalan Sultan Ismail, 50250 Kuala Lumpur

Account No.: 312-170-024-235 Bank Swift Code: SCBLM-YK-XXXX

All wire transfer payments should include USD\$30.00 (overseas) and RM25.00 (local) for wire transfer processing fee. For GIRO, please include RM1.00 as bank charges. (Please fax the bank-in slip to +603 2181 1717 or email to training@iiam.com.my)

### CREDIT CARD

I hereby authorise **THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA** to charge to my credit card. to the value of

RM \_\_\_\_\_ Card Type:  VISA  MASTER

Card Number:

Expiry Date: \_\_\_\_\_ Cardholder's Name \_\_\_\_\_

I understand that any amount drawn from my credit card will first be cleared with the credit card authorisation facility.

Signature (As per credit card) \_\_\_\_\_ Date \_\_\_\_\_

## TERMS & CONDITIONS

### FEE

- Fee is payable to "THE INSTITUTE OF INTERNAL AUDITORS MALAYSIA". Please state your name, payment advice number, phone number and Workshop Code number at the back of the cheque/bank-in slip. Admittance will only be permitted upon receipt of full payment
- The fee covers a soft copy of course material\* and Certificate of Attendance.
- Full payment is to be made before the date of the course. Fee is inclusive of 8% SST.
- Walk-in delegates will only be allowed if full payment is made, subject to the availability of the seat.

### HUMAN RESOURCE DEVELOPMENT CORPORATION (HRDC) SBL KHAS CLAIM(S) [APPLICABLE TO HRDC SBL KHAS CLAIMABLE COURSE(S) ONLY]

- Claimants are fully responsible:
  - To provide IIA Malaysia with the HRDC grant approval notification (letter or email) minimum 7 working days before the commencement of the course(s).
  - To provide IIA Malaysia with Letter of Undertaking (LOU) for full settlement of the course fees if grant approval notification is received from HRDC prior to the commencement of the course(s).
  - To adhere to all terms and conditions set by HRDC (i.e., full attendance of the courses).
  - For timely completion and submission of all required HRDC documents as per their requirement.
  - To follow up and respond to any queries from HRDC and attain the approval of grant claim(s) within 60 days from the completion of the course(s). If no grant claim approval is attained within 60 days, claimants are responsible to arrange for an immediate full settlement of the course fees(s). Should a late approval is attained post the full settlement, IIA Malaysia will arrange for the reimbursement accordingly based on the approved grant claim.
- The HRDC Grant Approval Amount falls within the purview of HRDC. IIA Malaysia is obligated to adhere to the HRDC procedure and permissible cost matrix. In the event that the approved amount is less than the total training cost, the participant or attending corporate entity is required to cover the remaining balance.

### CANCELLATION

- Upon registering, participant(s) are considered successfully enrolled in the course. Should participant(s) decide to cancel/transfer their registration, a cancellation/ transfer policy shall be applied as follows.
  - Written cancellations should be received by 14 working days before the workshop date to get the refund.
  - Written cancellations should be received by 7 working days before the workshop date to get a partial refund after deduction of 50% administrative charge. Unpaid registrations will also be liable for 50% administrative charge.
  - Written cancellations/no-show on the day of the workshop.
    - No refund will be entertained.
    - Unpaid registrations will also be liable to full payment of the registrations fee. Partial cancellation is not allowed.
  - You can substitute an alternate delegate(s) if you wish to avoid cancellation charges. Any differences in fees will be charged accordingly.

### RESERVATION

- The Institute reserves the right to make changes to the venue, date, topic, speaker including cancellation if warranted by circumstances beyond its control.
- The Institute reserves the right to utilize any recordings or photographs taken during the delivery of the course(s) for marketing and advertising purposes.
- The Institute is not responsible for the action, advise or representations of the trainer / speaker.
- Registration will be on first-come, first-serve basis.
- Certificates of Attendance will be issued an "E-certificate" via email. For this purpose, it is COMPULSORY to fill in the email address clearly. Certificate will only be given to participant who attended the session in full.
- Upon signing this form, you have deemed to have read and understand the registration term and condition and therefore have accepted the terms contained herein.

### DATA PROTECTION

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709). The Institute of Internal Auditors Malaysia (IIA Malaysia) hereby inform you that your personal data will be processed, retained and used by IIA Malaysia in relation to this Workshop. Your personal data may also be retained and used by IIA Malaysia to market and promote other training programmes conducted by IIA Malaysia.

### DISCLAIMER

The Institute of Internal Auditors Malaysia (IIA Malaysia) reserves the right to change the speaker(s), date(s) or to cancel workshop(s) should circumstances beyond its control arise. IIA Malaysia also reserves the right to make alternative arrangements without prior notice should it be necessary to do so. IIA Malaysia is not responsible for any incidental cost of participants (i.e. return flights, accommodation and etc) due to changes or cancellation of course(s). Upon submitting the registration form, you are deemed to have read and accepted the terms and conditions.

\* Subject to approval of the proprietor.

## ENQUIRY & REGISTRATION

1-17-07, Menara Bangkok Bank, Berjaya Central Park, 105 Jalan Ampang, 50450, Kuala Lumpur, Malaysia  
Tel: +603 2181 8008 ext 210/211/212/213 Fax: +603 2181 1717 Email: training@iiam.com.my Website: www.iiam.com.my

Follow and like us on  - IIA Malaysia  - IIA Malaysia  - IIA Malaysia  - IIA Malaysia

