CONCEPT

Sustainability Reporting with GRI and IFRS S1/S2: From Materiality to Assurance

18 – 22 January 2027
Paris - Right Bank business hotel

Sustainability Reporting with GRI and IFRS S1/S2: From Materiality to Assurance

Ref: 1037_841 **Date:** 18 – 22 January 2027 **Location:** Paris - Right Bank business hotel **Fees:** 23500 SAR

Technical depth: Practitioner · **Practical mode:** Case study

Introduction

Sustainability reports are now read by investors, lenders, customers and employees as closely as financial statements, and the standards behind them have become more demanding. Many organisations still assemble their report late, from scattered spreadsheets, with a materiality assessment that does not drive content and data that would not survive assurance. This course from Core Concept equips managers to plan and produce a sustainability report with recognised standards, from framework selection and materiality to data collection, drafting and assurance. Participants apply each step to multi-sector cases and leave with a Sustainability Report Blueprint for their next reporting cycle.

Course Objectives

- Compare the GRI Standards, IFRS S1 and S2, SASB and the Integrated Reporting Framework, and select the combination the organisation needs
- Apply GRI 1, 2 and 3 and the ISSB core content areas to structure disclosures and determine material topics
- Plan and coordinate data collection across functions and sites, including a greenhouse gas inventory
- Draft report narratives, a GRI content index and cross-reference tables that meet report users' needs
- Put sustainability data controls in place and prepare the report for external assurance
- Produce a Sustainability Report Blueprint for the organisation's next reporting cycle

Target Audience

- Sustainability and ESG managers responsible for producing the annual sustainability report
- Finance and reporting managers integrating sustainability information with financial reporting
- Investor relations and corporate communications managers shaping disclosure and messaging
- Environmental, HSE and HR managers who own reported performance data
- Internal audit and risk managers reviewing the reliability of sustainability data

Course Outline

Day 1: The Reporting Landscape and Readiness

- Sustainability Reporting Purposes: Impact, Financial and Integrated Perspectives
- Framework Landscape: GRI, ISSB, SASB and the Integrated Reporting Framework
- Report User Mapping: Investors, Lenders, Employees and Communities
- Reporting Boundary and Entity Scope Definition
- Reporting Gap Analysis Against the Previous Report and Peer Reports

Day 2: Reporting Standards in Depth

- GRI 1 Foundation 2021: Reporting Principles and Requirements
- GRI 2 General Disclosures and GRI 3 Material Topics 2021
- GRI Topic and Sector Standards, Including GRI 102 Climate Change 2025
- IFRS S1 and IFRS S2: Governance, Strategy, Risk Management, Metrics and Targets
- SASB Industry Metrics and Interoperability Between GRI and ISSB

Day 3: Building the Report

- Materiality Assessment Workflow: Long List, Scoring and Validation
- Data Collection Templates, Data Owners and Reporting Calendar
- GHG Inventory Compilation to the GHG Protocol and ISO 14064-1
- Narrative Drafting: Management Approach, Targets and Performance Commentary
- GRI Content Index and ISSB Cross-Reference Table Preparation

Day 4: Data Quality, Assurance and Reporting Risk

- Sustainability Data Controls and Audit Trail Design
- Restatements, Estimates and Methodology Change Disclosure
- Assurance Engagement Planning Under ISSA 5000 and AA1000AS v3
- Greenwashing and Selective Disclosure Review Checklist
- Digital Tagging with the ISSB Sustainability Disclosure Taxonomy

Day 5: Case Work and the Sustainability Report Blueprint

- Utility Company Case Study: Reviewing a Draft Sustainability Report
- Professional Services Case Study: Correcting a Flawed Materiality Assessment
- Sustainability Report Blueprint Drafting
- Data Collection Plan and Reporting Timeline Build
- Peer Review Panel and Blueprint Defence

Skills You Will Gain

- Disclosure Framework Selection
- Materiality Assessment
- Sustainability Data Management
- GHG Inventory Compilation
- Sustainability Narrative Writing
- Assurance Readiness
- Disclosure Risk Review
- Cross-Framework Mapping

Why Attend This Course

- Return to work with a Sustainability Report Blueprint that sets the structure, data owners and timeline for the next report
- Start the reporting cycle months earlier, with data requests and controls agreed before year end
- Spot the weaknesses in a draft report that an assurance provider or informed reader would challenge
- Compare reporting practice with managers from listed companies, public bodies and private groups in other countries

Conclusion

A credible sustainability report is the product of a planned process, not a document assembled at the end of the year. This course moves from the reporting landscape and the GRI and ISSB requirements, through materiality, data collection, emissions inventories and drafting, to the controls and assurance that make reported information reliable. The final day turns that process into a Sustainability Report Blueprint that participants take back to their organisation, giving them a practical plan for producing their next report on time and to standard.