

ANNEXURE A
PROPOSED AMENDMENTS IN RELATION TO SUSTAINABILITY
REPORTING REQUIREMENTS AND OTHER ENHANCEMENTS
[DRAFT FOR CONSULTATION – 24 SEPTEMBER 2024]

ANNEXURE A
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SUSTAINABILITY REPORTING REQUIREMENTS AND OTHER ENHANCEMENTS
Main Market Listing Requirements

CHAPTER 2 GENERAL

PART F – ADVISERS / SHARE REGISTRARS

2.21C Public documents to include Recognised Principal Adviser's name

- (1) For 2 full financial years from the date of admission to the Official List, a listed issuer must state the name of the Recognised Principal Adviser who was responsible for its admission to the Official List, in all its announcements to the Exchange and documents issued to its securities holders pursuant to these Requirements.
- (2) The statement must be in print no smaller than the main text and displayed prominently on the front page of the announcement and documents.

[End of proposed amendments to Chapter 2]

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CHAPTER 8 CONTINUING LISTING OBLIGATIONS

PART H – OTHERS

8.27A Mode of conducting general meetings

- (1) A listed issuer must hold its general meeting at a physical venue in Malaysia ("**Main Venue**").
- (2) In addition to the Main Venue, if a listed issuer holds its general meeting at another physical venue concurrently or utilises virtual meeting technology for shareholders to attend the general meeting remotely, the listed issuer must -
 - (a) put in place the required processes, infrastructure and tools to support among others, a smooth broadcast of the general meeting and interactive participation by shareholders; and
 - (b) ensure the shareholders are accorded with equitable rights to speak and vote at the general meeting without being physically present at the Main Venue.

[End of proposed amendments to Chapter 8]

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CHAPTER 9 CONTINUING DISCLOSURE

APPENDIX 9C

Part A

Contents of annual report (paragraph 9.25)

(1) – (28) [No change].

(29) A narrative statement of the listed issuer's management of ~~material economic, environmental and social sustainability-related~~ risks and opportunities ("**Sustainability Statement**"), in the manner as prescribed by the Exchange.

[Cross-reference: Practice Note 9]

(30) [No change].

Part C

Contents of annual report of business trusts (paragraph 9.55)

(1) – (13) [No change].

(14) A narrative statement of the management of ~~material economic, environmental and social sustainability-related~~ risks and opportunities, in the manner as prescribed by the Exchange.

[Cross-reference: Practice Note 9]

PART E

Contents of annual report of REITs (paragraph 9.45)

(1) – (14) [No change].

(15) A narrative statement of the management of ~~material economic, environmental and social sustainability-related~~ risks and opportunities, in the manner as prescribed by the Exchange.

[Cross-reference: Practice Note 9]

(16) – (17) [No change].

[End of proposed amendments to Chapter 9]

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PRACTICE NOTE 9

RISK MANAGEMENT AND INTERNAL CONTROL, CORPORATE GOVERNANCE AND SUSTAINABILITY STATEMENT

Details		Cross References
Effective date:	1 June 2001	Paragraphs 15.25, 15.26, paragraph 29, Part A of Appendix 9C, paragraph 14, Part C of Appendix 9C and paragraph 15, Part E of Appendix 9C.
Revision date:	3 August 2009, 29 November 2012, 3 May 2016, 31 December 2016, 31 December 2017, 19 January 2022, 31 December 2023, 	

1.0 Introduction

1.1 – 1.2 [No change].

1.2A Paragraph 29 in Part A, paragraph 14 in Part C and paragraph 15 in Part E, of Appendix 9C of the Listing Requirements provide that a listed issuer must include in its annual report, a narrative statement of the listed issuer's management of ~~material economic, environmental and social sustainability-related~~ risks and opportunities ("**Sustainability Statement**").

1.3 – 1.4 [No change].

2.0 [No change].

PART I – CORPORATE GOVERNANCE DISCLOSURES

3.0 [No change].

PART II – RISK MANAGEMENT AND INTERNAL CONTROL STATEMENT

4.0 – 5.0 [No change].

PART III – SUSTAINABILITY STATEMENT

6.0 Contents of the Sustainability Statement

6.1 ~~All listed issuers should ensure that the Sustainability Statement contains information that is balanced, comparable and meaningful by referring to the Sustainability Reporting Guide issued by the Exchange. In identifying the material economic, environmental and social risks and~~

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~~opportunities, the listed issuer should consider the themes set out in the Sustainability Reporting Guide.~~~~[Deleted]~~

6.1A A listed issuer must ensure that the Sustainability Statement -

- (a) is prepared in accordance with the IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information ("IFRS S1") and IFRS S2 Climate-related Disclosures ("IFRS S2") (collectively, the "ISSB Standards"); and
- (b) includes the disclosure of the common sustainability-related risks and opportunities as set out in Annexure PN9-A ("**common sustainability matters**").

6.2 In making the Sustainability Statement~~In addition to paragraph 6.1A above~~, a listed issuer must also include disclosures on the following in the Sustainability Statement:

- ~~(a) the governance structure in place to manage the economic, environmental and social risks and opportunities ("**sustainability matters**");~~~~[deleted]~~
- ~~(b) the scope of the Sustainability Statement and basis for the scope;~~~~[deleted]~~
- ~~(c) material sustainability matters and~~ ~~[deleted]~~
 - ~~(i) how they are identified;~~
 - ~~(ii) why they are important to the listed issuer; and~~
 - ~~(iii) how they are managed including details on~~
 - ~~(aa) policies to manage these sustainability matters;~~
 - ~~(bb) measures or actions taken to deal with these sustainability matters; and~~
 - ~~(cc) indicators relevant to these sustainability matters which demonstrate how the listed issuer has performed in managing these sustainability matters, together with the data for the last 3 financial years, and performance target(s) in relation to the indicators (if such targets are set);~~
- ~~(d) the climate-related disclosures which are aligned with the Recommendations of the Task Force on Climate-Related Financial Disclosures ("**TCFD Recommendations**"); covering all four pillars: governance, strategy, risk management, and metrics and targets, in a dedicated section within the Sustainability Statement; [Effective date: Financial year ending on or after 31 December 2025]~~~~[deleted]~~
- (e) a statement on whether the listed issuer has subjected the Sustainability Statement to—
 - (i) internal review by its internal auditor; or
 - (ii) independent assurance performed in accordance with recognised assurance standards,

to strengthen the credibility of the Sustainability Statement, and if so, the subject matter(s) and scope covered. In addition, for independent assurance, the conclusions must also be disclosed; and

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- (f) a summary of the data and performance targets disclosed in the Sustainability Statement in relation to the reported indicators, in a prescribed format.

6.3 ~~For purposes of paragraph 6.2(c) above, sustainability matters are considered material if they~~

~~(a) reflect the listed issuer's significant economic, environmental and social impacts; or~~

~~(b) substantively influence the assessments and decisions of stakeholders; and~~

~~(c) fall under the common material sustainability matters as set out in Annexure PN9-A. [Deleted]~~

6.4 [Deleted]

6.5 ~~For purposes of paragraph 6.2(c)(iii)(cc) above, a~~ listed issuer must disclose the data and performance targets (if such targets are set) for all reported indicators in the Sustainability Statement for the last 3 financial years, in the following manner:

No.	Reporting of new indicator	Minimum data disclosures
(a)	In the first year of reporting a new indicator (" said indicator ")	Data for the financial year
(b)	In the second year of reporting the said indicator	Data for the financial year and the immediate preceding financial year
(c)	From the third year onwards of reporting the said indicator	Data for the financial year and the 2 immediate preceding financial years

6.6 In preparing the Sustainability Statement, a listed issuer should consider the relevant resources or guidance materials as may be referred to by the Exchange from time to time.

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ANNEXURE PN9-A

Common sustainability matters
(paragraph ~~6.3(e)~~6.1A(b))

No.	Common Sustainability Matters	Common Indicators
1.	Anti-corruption	(a) Percentage of employees who have received training on anti-corruption by employee category (b) Percentage of operations assessed for corruption-related risks (c) Confirmed incidents of corruption and action taken
2.	Community / Society	(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer (b) Total number of beneficiaries of the investment in communities
3.	Diversity	(a) Percentage of employees by gender, and <u>and age group and ethnicity</u> , for each employee category (b) Percentage of directors by gender, and <u>and age group and ethnicity</u>
4.	Energy management	(a) Total energy consumption
5.	Health and safety	(a) Number of work-related fatalities (b) Lost time incident rate (c) Number of employees trained on health and safety standards
6.	Labour practices and standards	(a) Total hours of training by employee category (b) Percentage of employees that are contractors or temporary staff (c) Total number of employee turnover by employee category (d) Number of substantiated complaints concerning human rights violations
7.	Supply chain management	(a) Proportion of spending on local suppliers
8.	Data privacy and security	(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data

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No.	Common Sustainability Matters	Common Indicators
9.	Water	(a) Total volume of water used
10.	Waste management	(a) Total waste generated, and a breakdown of the following: (i) total waste diverted from disposal (ii) total waste directed to disposal
11.	Emissions management <i>{Effective date: Financial year ending on or after 31 December 2024}</i>	(a) Scope 1 <u>greenhouse gas</u> emissions in tonnes of <u>CO₂ equivalent</u> CO₂ (b) Scope 2 <u>greenhouse gas</u> emissions in tonnes of <u>CO₂ equivalent</u> CO₂ (c) Scope 3 <u>greenhouse gas</u> emissions in tonnes of <u>CO₂ equivalent</u> CO₂ (at least for the categories of business travel and employee commuting)

[END OF ANNEXURE A]