

APPENDIX 1  
AMENDMENTS IN RELATION TO SUSTAINABILITY  
REPORTING REQUIREMENTS AND OTHER ENHANCEMENTS

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APPENDIX 1  
AMENDMENTS IN RELATION TO  
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 ("Listing RPA"), in all its announcements to the Exchange and documents issued to its securities holders pursuant to these Requirements.
- (2) The statement –
- (a) must be in print no smaller than the main text and displayed prominently on the front page of the announcement and documents; and
  - (b) must not imply that the Listing RPA is responsible for the matter stated in the announcement and document, unless the Listing RPA is the adviser for such matter.

*[End of 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 all shareholders are accorded with similar rights to speak and vote at the general meeting.

*[End of 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 Notes 9 and 9A]*

(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 Notes 9 and 9A]*

## 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 Notes 9 and 9A]*

(16) – (17) [No change].

***[End of 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, <a href="#">31 December 2025</a> |  |

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

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**6.1A** A listed issuer must ensure that the Sustainability Statement is prepared in accordance with the IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures.

**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 the metrics and targets that demonstrate the listed issuer’s performance and progress in relation to its sustainability-related risks and opportunities for the last 3 financial years, together with data as follows:
  - ~~(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);~~

| No. | Reporting of new <del>indicator</del> <u>metric</u>   | Minimum data disclosures  |
|-----|---|---|
| (a) | In the first year of reporting a new <del>indicator — metric</del> (“ <u>said indicator metric</u> ”) | Data for the financial year   |
| (b) | In the second year of reporting the said <del>indicator</del> <u>metric</u>                           | Data for the financial year and the immediate preceding financial year    |
| (c) | From the third year onwards of reporting the said <del>indicator</del> <u>metric</u>                  | Data for the financial year and the 2 immediate preceding financial years |

- (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

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- (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

- (f) a summary of the data for the metrics and ~~performance~~-targets disclosed in the Sustainability Statement, in a prescribed format.

6.3 ~~[Deleted] 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.~~

6.4 ~~[Deleted]~~

6.5 ~~[Deleted] For purposes of paragraph 6.2(c)(iii)(cc) above, a listed issuer must disclose the data for a reported indicator in the following manner:~~

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

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

[Deleted]

~~Common sustainability matters  
(paragraph 6.3(c))~~

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

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

**[End of amendments to Practice Note 9]**



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## PRACTICE NOTE 9A

### SAVING AND TRANSITIONAL PROVISIONS FOR SUSTAINABILITY STATEMENT

| <u>Details</u>                                 | <u>Cross References</u>  |
|--|--|
| <u>Effective date:</u> <u>31 December 2024</u> | <u>Paragraph 29, Part A of Appendix 9C, paragraph 14, Part C of Appendix 9C and paragraph 15, Part E of Appendix 9C.</u> |

#### 1.0 Introduction

- 1.1 A listed issuer must ensure that its Sustainability Statement complies with the amendments to paragraph 6.0 of Practice Note 9, of the Listing Requirements issued on 23 December 2024 in the manner set out below:

| <u>No.</u> | <u>Listed issuers</u>   | <u>Effective Dates</u>  |
|------------|---|---|
| <u>(a)</u> | <u>A listed issuer with market capitalisation (excluding treasury shares) of RM2 billion and above as at –</u><br><br><u>(i) 31 December 2024; or</u><br><br><u>(ii) the date of its admission to the Official List after 31 December 2024.</u><br><br><u>("Group 1 listed issuer")</u> | <u>Applicable for Sustainability Statement in annual report issued for financial year ending on or after 31 December 2025</u> |
| <u>(b)</u> | <u>A listed issuer other than in subparagraph (a) above ("Group 2 listed issuer").</u>  | <u>Applicable for Sustainability Statement in annual report issued for financial year ending on or after 31 December 2026</u> |

- 1.2 This Practice Note sets out the transition reliefs which a listed issuer may adopt when preparing its Sustainability Statement. The transition reliefs are in addition to the proportionality mechanisms within the IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures. The transition reliefs set out in this Practice Note are applicable only to listed issuers for 2 full financial years commencing from the respective Effective Dates above ("Transitional Period").
- 1.3 In addition, this Practice Note also clarifies the requirements that a listed issuer must comply with when it prepares and issues the Sustainability Statements prior to the Effective Dates above.

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**2.0 Transition reliefs for Sustainability Statements in annual reports issued during the Transitional Period**

**2.1** A listed issuer may avail itself to the following transition reliefs when preparing and issuing the Sustainability Statement during the Transitional Period:

- (a)** the listed issuer is permitted to disclose information only on climate-related risks and opportunities (in accordance with *IFRS S2 Climate-related Disclosures*) and consequently apply the requirements of *IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information* only insofar as they relate to the disclosure of information on climate-related risk and opportunities;
- (b)** the listed issuer is permitted to focus on providing disclosure of information on climate-related risk and opportunities in respect of its principal business segments; and
- (c)** the listed issuer is permitted to not disclose Scope 3 greenhouse gas emissions, except for categories already required by regulators.

**3.0 Sustainability Statement in annual report issued by a Group 1 listed issuer prior to the Effective Date**

**3.1** A Group 1 listed issuer must ensure that its Sustainability Statement in annual report issued for financial year ending on or after 31 December 2024 complies with the requirements in Part A and Part B of Annexure PN9A-A.

**4.0 Sustainability Statement in annual report issued by a Group 2 listed issuer prior to the Effective Date**

**4.1** A Group 2 listed issuer must ensure that -

- (a)** the Sustainability Statement in annual report issued for financial year ending on or after 31 December 2024, complies with the requirements in Part A and Part B of Annexure PN9A-A; and
- (b)** the Sustainability Statement in annual report issued for financial year ending on or after 31 December 2025 complies with the requirements in Part A of Annexure PN9A-A.

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**ANNEXURE PN9A-A**

**Part A**

**Contents of the Sustainability Statement**

(paragraphs 3.1 and 4.1)

- (1) A listed issuer must provide a narrative statement of its management of material economic, environmental and social risks and opportunities that contains the following information:
- (a) the governance structure in place to manage the economic, environmental and social risks and opportunities ("**sustainability matters**");
  - (b) the scope of the Sustainability Statement and basis for the scope;
  - (c) material sustainability matters and –
    - (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) 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
  - (e) a summary of the data and performance targets disclosed in the Sustainability Statement, in a prescribed format.
- (2) For purposes of paragraph (1)(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.

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(3) For purposes of paragraph (1)(c)(iii)(cc) above, a listed issuer must disclose the data for a reported indicator in the following manner:

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

(4) A listed issuer should refer to the Sustainability Reporting Guide issued by the Exchange when preparing its Sustainability Statement.

## **Part B**

### **Disclosure of common sustainability matters** (paragraphs 3.1 and 4.1(a))

A listed issuer must also include the common sustainability matters set out in the table below when disclosing its management of material sustainability matters under Part A1(c) of Annexure PN9A-A above:

| <u>No.</u> | <u>Common Sustainability Matters</u> | <u>Common Indicators</u>  |
|------------|--------------------------------------|---|
| <u>1.</u>  | <u>Anti-corruption</u>               | <u>(a) Percentage of employees who have received training on anti-corruption by employee category</u><br><u>(b) Percentage of operations assessed for corruption-related risks</u><br><u>(c) Confirmed incidents of corruption and action taken</u> |
| <u>2.</u>  | <u>Community / Society</u>           | <u>(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer</u><br><u>(b) Total number of beneficiaries of the investment in communities</u>   |
| <u>3.</u>  | <u>Diversity</u>                     | <u>(a) Percentage of employees by gender and age group, for each employee category</u><br><u>(b) Percentage of directors by gender and age group</u>  |
| <u>4.</u>  | <u>Energy management</u>             | <u>(a) Total energy consumption</u>   |
| <u>5.</u>  | <u>Health and safety</u>             | <u>(a) Number of work-related fatalities</u><br><u>(b) Lost time incident rate</u>  |

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| <u>No.</u> | <u>Common Sustainability Matters</u>  | <u>Common Indicators</u>   |
|------------|---------------------------------------|--|
|            |                                       | (c) <u>Number of employees trained on health and safety standards</u>  |
| <u>6.</u>  | <u>Labour practices and standards</u> | (a) <u>Total hours of training by employee category</u><br>(b) <u>Percentage of employees that are contractors or temporary staff</u><br>(c) <u>Total number of employee turnover by employee category</u><br>(d) <u>Number of substantiated complaints concerning human rights violations</u> |
| <u>7.</u>  | <u>Supply chain management</u>        | (a) <u>Proportion of spending on local suppliers</u>   |
| <u>8.</u>  | <u>Data privacy and security</u>      | (a) <u>Number of substantiated complaints concerning breaches of customer privacy and losses of customer data</u>  |
| <u>9.</u>  | <u>Water</u>                          | (a) <u>Total volume of water used</u>  |

[End of Annexure]

[END OF APPENDIX 1]