Are You Ready for the Enhanced Sustainability Reporting Requirements?

MICG
MALAYSIAN INSTITUTE OF CORPORATE GOVERNANCE

25 Years Advocating Good Governance and Sustainability in Malaysia

In response to the evolving dynamics of the global sustainability landscape, Bursa Malaysia introduced transformative changes to the sustainability reporting requirements within the Listing Requirements . These modifications are crucial to elevating sustainability practices and disclosures among listed issuers. As the paradigm of corporate responsibility shifts, the Exchange aims to ensure that its listed issuers meet international standards and adopt best practices in navigating the complexities of sustainability reporting.

31 JANUARY 2024 | WEDNESDAY

9.00 AM - 5.00 PM

THE MAJESTIC HOTEL, KUALA LUMPUR

Member	Non-Member
RM1600+	**RM1800+**

Early Bird (Before 17 January)	Group of 2 or more
RM1700+	**RM1700+**

(All prices are excluding SST)

8 CPD HOURS

1 DAY COURSE

HRDCORP CLAIMABLE

FYE 31 Dec 2023

For Annual Reports to be published in 2024

1. The Sustainability Statement must include information on:

- Governance Structure to Manage Sustainability Risks
- Scope of Sustainability Statement
- Identification, Policies, Measures and Indicators on Materiality Matters

2. Material sustainability matters that include 11 themes and indicators deemed material across all sectors:

- 9 Themes except for Emission and Waste
- Emission and Waste **FYE 31 Dec 2024**

3. Data and performance target (if any) of at least three financial years' data for each reported indicator in a prescribed format.

4. Statement on assurance, specifically whether the Sustainability Statement has been subjected to internal review by the listed issuer's internal auditors or independent assurance.

FYE 31 Dec 2025

Main Market
Climate-related disclosure aligned with the recommendations of the TCFD.

ACE Market
Basic plan to transition towards a low-carbon economy.

In response to the revised standards for sustainability reporting, this programme empowers participants to gain insights into the core principles of sustainability aligned with Bursa's Listing Requirements and MCCG. Participants will acquire familiarity with crucial sustainability themes encompassing Economic, Environmental, Social, and Governance (EESG) aspects within the business framework. Moreover, the programme aims to cultivate a comprehensive understanding of the mandated disclosure contents of the enhanced sustainability reporting framework and familiarise participants with relevant documentation procedures. This ensures that reports to stakeholders are balanced, meaningful, and comparable while also fostering awareness of potential pitfalls to avoid.

Programme Outline

- **Decoding Governance and Sustainability**
  Explore the standard governance structure and the business case for sustainability in listed corporations.

- **Navigating Sustainability: Reporting Requirements and Expectations on Boards and Management**
  This session delves into comprehensive sustainability reporting requirements, encompassing key elements such as governance structure, the Materiality Assessment Process, prescribed common sustainability matters, the 3-year quantitative data in the prescribed format, Task Force on Climate-related Financial Disclosures (TCFD), Low Carbon Transition Plan, and the essential Statement of Assurance.

- **Empowering Sustainability Reporting Essentials for Listed Issuers**
  Discover the 3rd Edition Sustainability Reporting Guide, Toolkits, and Essential Elements in Illustrative Sustainability Reports.

- **Overcoming Challenges and Disclosures Analysis**
  Examine pitfalls to avoid and analyse the interplay between the Sustainability Statement, Management Discussion and analysis, and Risk Management and Internal Control Statement.

Learning Outcomes

- Gain insights into the essence of sustainability and its implications in line with the Bursa's Listing Requirements and MCCG.
- Acquire familiarity with the essential sustainability themes encompassing Economic, Environmental, Social, and Governance (EESG) aspects within the business framework.
- Develop a comprehensive understanding of the mandated disclosure contents of the enhanced sustainability reporting framework.
- Familiarise yourself with relevant documentation procedures, ensuring reports to stakeholders are balanced, meaningful, and comparable while being aware of potential pitfalls to avoid.

Trainer's Profile

Lee Min On is a well sought after trainer for in-house training, public seminars and conferences, sharing thoughts and insights on Sustainability, Governance, Risk, Controls & Internal Audit. He is the an Audit Committee member of the Malaysian Institute of Accountants. He is also an Independent Non-Executive Director of four Main Market listed issuers in Malaysia. His qualifications and professional membership are Chartered Accountant, Malaysian Institute of Accountants, Certified Public Accountant, Malaysian Institute of Certified Public Accountants and Fellow Member, The Institute of Internal Auditors Malaysia. He retired as Partner of KPMG in Malaysia in December 2015 after serving with the firm for 36 years.

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