

An aerial photograph of a dense mangrove forest. A winding river or canal cuts through the thick canopy of green trees. The water is a deep blue-green color. The overall scene is lush and natural.

# **ENVIRONMENTAL, SOCIAL, GOVERNANCE (ESG)**

Malaysian companies are under growing pressure from regulators, investors, consumers and international partners to demonstrate transparency, accountability and responsible corporate citizenship. ESG practices not only mitigate risks and ensure regulatory compliance, but they also unlock new opportunities for innovation, investor confidence and long-term value creation.

### ESG requirements under Practice Note 9 for publicly traded companies

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 (PN9 Section 6.1A).

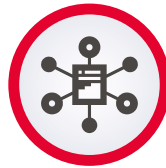
### How BDO's sustainability services can help?

Our ESG specialists and services can support you regardless of where you are in your sustainability journey.



#### ADVISORY & STRATEGY

Assist business in aligning their operations with sustainable and responsible practices. By integrating ESG principles, companies are empowered to enhance their long-term resilience, reputation and contribute positively to the global community.



#### REPORTING

Offer tailored solutions to streamline data collection, ensure compliance with relevant reporting standards (i.e. Bursa Sustainability Guide, IFRS S1 & S2 and GRI) provide insightful analytics to enable organisation to effectively and transparently communicate their ESG performance.



#### ASSURANCE

Offer a robust framework for validating and enhancing the credibility of ESG disclosures. We conduct thorough assessments to ensure accuracy, completeness and adherence to reporting standards



#### CLIMATE

Provide strategic guidance, data-driven insights, actionable solutions to address climate challenges and reporting in accordance with international guidelines, like Greenhouse Gas (GHG) Protocol, IFRS S2 and CDP.



#### SUPPLY CHAIN CONTROL

Offer comprehensive solutions to assess, optimise, and monitor supply chain operations through the angle of ESG criteria, to assist corporation in mitigating risks, enhancing resilience and contributing to a more sustainable global business ecosystem.



#### SUSTAINABLE FINANCE

Offer sustainable finance solutions: ESG and impact screening, ESG due diligence, ESG portfolio management & ESG exit readiness services to guide financial institutions and businesses towards environmental and socially responsible investments.

## Our solutions are designed to support clients across maturity levels

- ▶ **ESG diagnostics, framework, strategy**
  - ESG Diagnostics: Materiality, Maturity
  - Framework/ strategy/ roadmap
  - Implementation support
  - Sustainable value chain
- ▶ **ESG Reporting Disclosures, Service**
  - Meeting ESG Bursa Reporting Requirements
  - Compliance with IFRS S1 and S2
  - ESG Disclosures: GRI, SASB, CDP,
- ▶ **ESG Digital Solutions**
  - Development and deployment of customised tools:
  - ESG materiality & maturity
  - ESG performance assessment and dashboard
- ▶ **Climate action**
  - Carbon accounting, CDP disclosure
  - GHG Emissions (Scope 1, 2 & 3) inventorization and accounting
  - Climate Risk Assessment & Scenario Analysis
  - IFRS S2 reporting
  - Low carbon transition (LCT), SBTi & Net-zero
  - Internal Carbon Pricing (ICP)
- ▶ **Low Carbon Strategy and Carbon Neutrality**
  - Short, Medium and Long-term Science-based Targets (SBTi)
  - Net Zero Pathways
- ▶ **Sustainable Energy**
  - Identifying energy efficiency solutions.
  - Developing cost benefit analysis model
  - Demand Side Management
  - EE Policy, Finance and Regulatory Advisory
  - Circular economy, resource Efficiency and pollution abatement
  - Distributed RE- Rooftop, Mini-grids, Access to Energy
  - Strategy, Market Assessment and Business Plans
  - Transactions Advisory, Technical and Commercial Due Diligence
- ▶ **ESG risk/ resilience, performance improvement**
  - Integration of ESG Risk into ERM
  - Performance Improvement DJSI, MSCI, FTSE For Good
  - Industry-specific Ecovadis, SEDEX, Higgs Index
  - Capacity Building
- ▶ **ESG Assurance**
  - Limited/Reasonable assurance as per ISAE3000 or ISSA5000
  - ESG Due Diligence
- ▶ **Climate Change**
  - Carbon Markets and Offset Strategy
  - Climate Scenario Analysis
  - Building Climate Resilience
  - Risk Management & Strategic Planning
  - Climate Finance and Market Mechanisms
  - Climate Policy and NDC Implementation
  - Local and regional level sustainability and climate initiatives
  - Policy advocacy for sustainability and climate action
  - Climate Modeling, Risk and Vulnerability Assessment



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