

ANNEXURE B
PROPOSED ACE LR AMENDMENTS IN RELATION TO
SUSTAINABILITY REPORTING REQUIREMENTS
[Draft for Consultation - 23 March 2022]

ANNEXURE B

PROPOSED ACE LR AMENDMENTS IN RELATION TO
SUSTAINABILITY REPORTING REQUIREMENTS

ACE Market Listing Requirements

CHAPTER 9 CONTINUING DISCLOSURE

APPENDIX 9C

Part A

Contents of annual report
(Rule 9.25)

(1) - (29) [No change].

(30) A narrative statement of the listed corporation's management of material economic, environmental and social risks and opportunities ("Sustainability Statement") in the manner as prescribed by the Exchange.

(31) [No change].

[End of Appendix]

[End of proposed amendments to Chapter 9]

GUIDANCE NOTE 11

RISK MANAGEMENT AND INTERNAL CONTROL, CORPORATE GOVERNANCE AND SUSTAINABILITY STATEMENT

Details	Cross References
Effective date: 3 July 2006	Rules 15.25, 15.26 and paragraph 30 of Appendix 9C
Revision date: 3 August 2009, 29 November 2012, 3 May 2016, 31 December 2016, 31 December 2017, 31 December 2018, 19 January 2022, []	

1.0 - 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 corporations 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 corporation should consider the themes set out in the Sustainability Reporting Guide.

6.2 In making the Sustainability Statement, a listed corporation must include disclosures on the following:

(a) the governance structure in place to manage the economic, environmental and social risks and opportunities (“sustainability matters”);

ANNEXURE B
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- (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 corporation; 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 corporation has performed in managing these sustainability matters together with the data for the last 3 financial years and performance target(s), for each of these indicators;
 - (d) a statement on whether the listed corporation has sought internal review or independent assurance to strengthen the credibility of the Sustainability Statements, and if so, the scope covered; and
 - (e) a summary of the data and performance targets disclosed in the Sustainability Statement, 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 corporation'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 GN11-A.

6.4 A listed corporation must disclose its plan to transition towards a low-carbon economy ("transition plan") in a dedicated section within the Sustainability Statement, and include the following information:

- (a) the role of the board and senior management in overseeing and executing the transition plan; and
- (b) the strategies and initiatives to reduce climate-related risks and increase climate-related opportunities.

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ANNEXURE GN11-A

Common sustainability matters
 (paragraph 6.3(c))

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

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<u>No.</u>	<u>Common Sustainability Matters</u>	<u>Common Indicators</u>
<u>10.</u>	<u>Emissions management</u>	<u>(a) Scope 1 emissions in tonnes of CO_{2e}</u> <u>(b) Scope 2 emissions in tonnes of CO_{2e}</u> <u>(c) Scope 3 emissions in tonnes of CO_{2e} (at least on business travel and employee commuting)</u>

[End of Annexure]

[End of Annexure B]