

APPENDIX 1

AMENDMENTS TO THE ACE MARKET LISTING REQUIREMENTS IN RELATION TO
ENHANCED SUSTAINABILITY REPORTING FRAMEWORKACE 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 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, 31 December 2024, 31 December 2025, 31 December 2026	

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”);

-
- (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) in relation to the indicators (if such targets are set);
- (d) a statement on whether the listed corporation 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.
- 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.

6.5 A listed corporation is not required to comply with paragraph 6.4 above if the listed corporation's Sustainability Statement includes 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.

6.6 For purposes of paragraph 6.2(c)(iii)(cc) above, a listed corporation 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>

ANNEXURE GN11-ACommon sustainability matters
(paragraph 6.3(c))

<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> <u>(b) Percentage of operations assessed for corruption-related risks</u> <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 corporation</u> <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> <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> <u>(b) Lost time incident rate</u> <u>(c) Number of employees trained on health and safety standards</u>
<u>6.</u>	<u>Labour practices and standards</u>	<u>(a) Total hours of training by employee category</u> <u>(b) Percentage of employees that are contractors or temporary staff</u> <u>(c) Total number of employee turnover by employee category</u> <u>(d) Number of substantiated complaints concerning human rights violations</u>
<u>7.</u>	<u>Supply chain management</u>	<u>(a) Proportion of spending on local suppliers</u>
<u>8.</u>	<u>Data privacy and security</u>	<u>(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data</u>
<u>9.</u>	<u>Water</u>	<u>(a) Total volume of water used</u>

APPENDIX 1
ENHANCED SUSTAINABILITY REPORTING FRAMEWORK

<u>No.</u>	<u>Common Sustainability Matters</u>	<u>Common Indicators</u>
10.	<u>Waste management</u>	<u>(a) Total waste generated, and a breakdown of the following:</u> <u>(i) total waste diverted from disposal</u> <u>(ii) total waste directed to disposal</u>
11.	<u>Emissions management</u>	<u>(a) Scope 1 emissions in tonnes of CO₂e</u> <u>(b) Scope 2 emissions in tonnes of CO₂e</u> <u>(c) Scope 3 emissions in tonnes of CO₂e (at least for the categories of business travel and employee commuting)</u>

[End of Annexure]

[End of Appendix 1]