ATTACHMENT

TABLE OF COMMENTS

COMMENTS TO ISSUES RAISED IN CONSULTATION PAPER NO. 1/2022

REVIEW OF THE SUSTAINABILITY REPORTING REQUIREMENTS UNDER

THE MAIN MARKET AND ACE MARKET LISTING REQUIREMENTS

Regulatory Policy & Advisory

Bursa Malaysia Berhad

9th Floor, Exchange Square

Bukit Kewangan

50200 Kuala Lumpur

Electronic mail: [rpa@bursamalaysia.com](mailto:rpa@bursamalaysia.com)

Facsimile: +603-2732 0065

|  |  |  |
| --- | --- | --- |
| NAME OF RESPONDENT AND DESIGNATION | : |  |
| NAME OF COMPANY | : |  |
| CONTACT PERSON & CONTACT NUMBER | : |  |
| EMAIL ADDRESS | : |  |

| ISSUES | | | COMMENTS | |
| --- | --- | --- | --- | --- |
| ISSUES RELATED TO MAIN MARKET ONLY (QUESTIONS 1 – 18) | | | | |
| (I) | Requiring Disclosure Of Prescribed Sustainability Matters And Indicators That Are Deemed Material For Listed Issuers Across All Sectors | | |
|  | Do you agree with the proposal for a listed issuer to disclose the Proposed Common Sustainability Matters as well as the management of such matters, in its Sustainability Statement?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the common sustainability matters as proposed in paragraph 32 of the Consultation Paper?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the common indicators as proposed in paragraph 32 of the Consultation Paper?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Are there any sustainability matters or indicators that should be added or removed from the list of Proposed Common Sustainability Matters?  Please state your suggestions and reasons for your suggestions. | *Suggestions:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the proposed implementation timelines for the Proposed Common Sustainability Matters as set out in paragraph 38 of the Consultation Paper?  If not, please provide your recommendations and reasons for such recommendations. | Agree  Disagree  No comment  *Recommendations and reasons:*   |  | | --- | | Click or tap here to enter text. | | |
| (II) | Introducing Climate Change Related Disclosures In Line With The TCFD Recommendations | | |
|  | Do you agree that all listed issuers must provide the Proposed TCFD Aligned Disclosures? If not, is there any other approach which is more appropriate?  Please state the reasons for your views. | Agree  Disagree  No comment  *Suggestions and reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree that the Proposed TCFD Aligned Disclosures should be provided in a dedicated section within the Sustainability Statement at this juncture?  Please state the reasons for your views. | Agree  Disagree  No comment  Reasons:   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the proposed implementation timeline for the Proposed TCFD Aligned Disclosures as set out in paragraph 52 of the Consultation Paper i.e. applicable for Sustainability Statements in annual reports issued for financial years ending (“FYE”) on or after 31 December 2024?  If not, please provide your recommendations and reasons for such recommendations. | Agree  Disagree  No comment  *Recommendations and reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you think the Proposed TCFD Aligned Disclosures should be effected earlier i.e. applicable for Sustainability Statements in annual reports issued for FYE on or after 30 June 2024?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
| (III) | Requiring Disclosure Of Prescribed Sustainability Matters And Indicators That Are Deemed Material For Listed Issuers In Specified Sectors | | |
|  | Should disclosure of the Proposed Sector Specific Sustainability Matters for the relevant listed issuers be mandated or made voluntary as a best practice?  Please state the reasons for your views. | Mandatory  Voluntary as best practice  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the list of Proposed Sector Specific Sustainability Matters as set out in the *Table: Proposed Sector Specific Sustainability Matters* *& Indicators* of the Consultation Paper?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Are there any sustainability matters or indicators that should be added or removed from the list of Proposed Sector Specific Sustainability Matters?  Please state your suggestions and reasons for your suggestions. | *Suggestions and reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the proposed implementation timeline for the Proposed Sector Specific Sustainability Matters as set out in paragraph 57 of the Consultation Paper i.e. applicable for Sustainability Statements in annual reports issued for FYE on or after 31 December 2024?  If not, please provide your recommendations and reasons for such recommendations. | Agree  Disagree  No comment  *Recommendations and reasons:*   |  | | --- | | Click or tap here to enter text. | | |
| (IV) | Enhancing Disclosure Of Quantitative Information - 3 Financial Years’ Data, Performance Targets And Summary In Prescribed Format | | |
|  | Do you agree with the proposal to require disclosure of data for the last 3 financial years in respect of each reported indicator?  Please state the reasons for your views and any suggestion for the desired duration of the data. | Agree  Disagree  No comment  *Views and Suggestions:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the proposal to require disclosure of the performance target(s) in respect of each reported indicator?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the proposal to provide a summary of the data and performance targets disclosed as part of the Sustainability Statement, in a prescribed format, at the end of the Sustainability Statement?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
| (V) | Requiring A Statement On Whether The Sustainability Statement Has Been Assured And The Scope Covered | | |
|  | Do you agree with the proposal in paragraph 68 of the Consultation Paper requiring a listed issuer to disclose whether it has subjected its Sustainability Statement to an assurance process (whether internal review or independent assurance) and if so, to identify the scope of such review or assurance?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Is there any other information that should be disclosed in the Proposed Statement of Assurance?  Please state your suggestions and reasons for your suggestions. | *Suggestions and reasons:*   |  | | --- | | Click or tap here to enter text. | | |
| ISSUES RELATED TO ACE MARKET ONLY (QUESTIONS 19 – 35) | | | | |
| (VI) | Aligning The ACE Market Sustainability Reporting Requirements With That Of The Main Market | | |
|  | Proposed Prescribed General Disclosures  Do you agree that an ACE Market listed corporation must disclose the Proposed Prescribed General Disclosures as set out in paragraph 80.1 of the Consultation Paper?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the proposed implementation timeline for the Proposed Prescribed General Disclosures as set out in paragraph 80.4 of the Consultation Paper i.e. applicable for Sustainability Statements in annual reports issued for FYE on or after 31 December 2023?  If not, please provide your recommendations and reasons for such recommendations. | Agree  Disagree  No comment  *Recommendations and reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Proposed Common Sustainability Matters  Do you agree with the proposal for a listed corporation to disclose the Proposed Common Sustainability Matters as well as the management of such matters, in its Sustainability Statement?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the common sustainability matters as set out in paragraph 81.1 of the Consultation Paper?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the common indicators as proposed in paragraph 81.1 of the Consultation Paper?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Are there any sustainability matters or indicators that should be added or removed from the list of Proposed Common Sustainability Matters?  Please state your suggestions and reasons for your suggestions. | Agree  Disagree  No comment  *Suggestions and reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the proposed implementation timelines for the Proposed Common Sustainability Matters as set out in paragraph 81.5 of the Consultation Paper?  If not, please provide your recommendations and reasons for such recommendations. | Agree  Disagree  No comment  *Recommendations and reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Proposed Disclosure of 3 Financial Years’ Data and Performance Targets  Do you agree with the proposal to require disclosure of data for the last 3 financial years in respect of each reported indicator?  Please state the reasons for your views and any suggestion for the desired duration of the data. | Agree  Disagree  No comment  *Reasons and suggestions:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the proposal to require disclosure of the performance target(s) in respect of each reported indicator?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the proposal to provide a summary of the data and performance targets disclosed as part of the Sustainability Statement, in a prescribed format, at the end of the Sustainability Statement?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the proposed implementation timeline as set out in paragraph 82.4 of the Consultation Paper i.e. applicable for Sustainability Statements in annual reports issued for FYE on or after 31 December 2025?  If not, please provide your recommendations and reasons for such recommendations. | Agree  Disagree  No comment  *Recommendations and reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Proposed Statement of Assurance  Do you agree with the proposal in paragraph 83.2 of the Consultation Paper requiring a listed corporation to disclose whether it has subjected its Sustainability Statement to an assurance process (whether internal review or independent assurance) and, if so, identify the scope of such review or assurance?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Is there any other information that should be disclosed in the Proposed Statement of Assurance?  Please state your suggestions and reasons for your suggestions. | Agree  Disagree  No comment  *Suggestions and reasons:*   |  | | --- | | Click or tap here to enter text. | | |
| (VII) | Introducing Disclosure Of A Basic Plan To Transition Towards A Low-Carbon Economy | | |
|  | Do you agree that all listed corporations must disclose the Proposed Transition Plan Disclosures as set out in paragraph 87 of the Consultation Paper?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Is there any information that should be included or removed from the Proposed Transition Plan Disclosures?  Please state your suggestions and reasons for your suggestions. | Agree  Disagree  No comment  *Suggestions and reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree that the Proposed Transition Plan Disclosures should be provided in a dedicated section within the Sustainability Statement?  Please state the reasons for your views. | Agree  Disagree  No comment  *Reasons:*   |  | | --- | | Click or tap here to enter text. | | |
|  | Do you agree with the proposed implementation timeline for the Proposed Transition Plan Disclosures as set out in paragraph 91 of the Consultation Paper i.e. applicable for Sustainability Statements in annual reports issued for FYE on or after 31 December 2026?  If not, please provide your recommendations and reasons for such recommendations. | Agree  Disagree  No comment  *Recommendations and reasons:*   |  | | --- | | Click or tap here to enter text. | | |

[End of Attachment]