Suruhanjaya Sekuriti
Securities Commission
Malaysia

DATA TO DISCLOSURES FORUM

Strengthening Data Capacity for NSRF Reporting Entities

Friday, 17 October 2025
9:00am – 12:30pm
Securities Commission Malaysia

Organised by the Advisory Committee
for Sustainability Reporting (ACSR)

Suruhanjaya Sekuriti
Securities Commission
Malaysia

Opening Remarks

Dato' Mohammad Faiz Azmi

Executive Chairman
Securities Commission Malaysia
Chair of the Advisory Committee on Sustainability Reporting (ACSR)

Suruhanjaya Sekuriti
Securities Commission
Malaysia

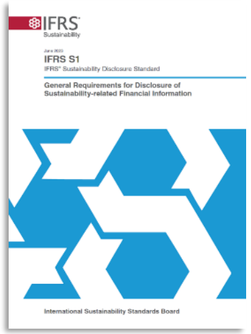
Session 1: Introduction to the National Sustainability Reporting Framework and ISSB Standards

Julian Hashim
Chief Regulatory Officer
Bursa Malaysia
ACSR Member

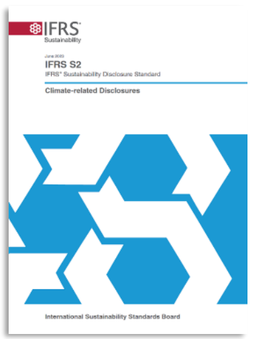
NSRF, launched in September 2024, build upon and consolidate existing reporting frameworks

26 June 2023

Standards published



IFRS S1
General Requirements for Disclosure of Sustainability-related Financial Information



IFRS S2
Climate-related Disclosures

TCFD

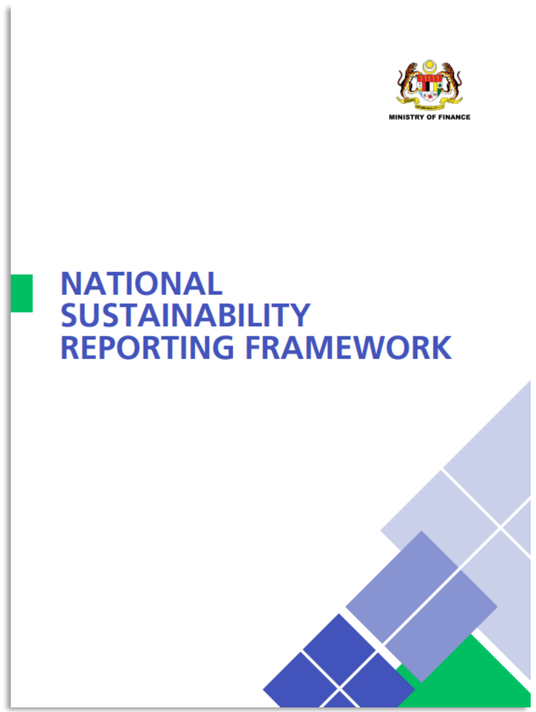
SASB

INTEGRATED REPORTING <IR>

CDSB Climate Disclosure Standards Board

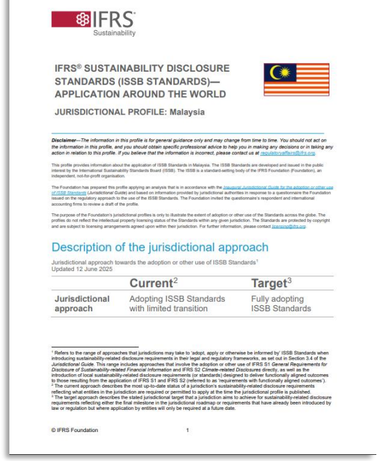
24 September 2024

ISSB Standards adopted through National Sustainability Reporting Framework (NSRF)



12 June 2025

NSRF Alignment with ISSB Standards



IFRS Jurisdictional Profiles acknowledged Malaysia as **adopting the ISSB Standards with limited transition –** the only jurisdiction in the ASEAN region.

NSRF implementation will be through a phased approach starting 2025; Scope 3 GHG emissions disclosures on a deferred timeline

Applicable entities	Timeline
	2025 · 2026 · 2027 · 2028 · 2029 · 2030
Group 1 Large Main Market listed issuers (market cap. of RM 2b and above)	Climate-related disclosures (2025) → Scope 3 GHG emissions disclosures (2027)
Group 2 Main Market listed issuers (other than listed issuers in Group 1)	Climate-related disclosures (2026) → Scope 3 GHG emissions disclosures (2028)
Group 3 • ACE Market listed issuers • Non-listed companies with annual revenue of RM2b and above	Climate-related disclosures (2027) → Scope 3 GHG emissions disclosures (2030)
Assurance **The assurance framework is subject to analysis of public consultation feedback, to be announced by end-2025*	• Aim for reasonable assurance for Scope 1 and Scope 2 GHG emissions starting 2027 • Accounting and non-accounting practitioners

Listing Requirement: Main Market Illustration

Scan for Circular

Listed issuer[7]	Sustainability Statements in annual report issued for FYE on or after:				
	31 December 2024	31 December 2025	31 December 2026	31 December 2027	31 December 2028 & onwards
Group 1	• Management of material economic, environmental and social risks and opportunities with prescribed information • 3 financial years' data and targets (if any) in relation to reported indicators and summary in prescribed format • Statement of Assurance • 9 Common Sustainability Matters[8] *[paragraphs 3.0, 4.1(a) and Annexure PN9A-A of Practice Note 9A]*	**Transitional** • Management of climate-related risks and opportunities in accordance with the IFRS Sustainability Disclosure Standards • Quantitative Information • Statement of Assurance *[paragraph 6.0 of Practice Note 9 & paragraph 2.0 of Practice Note 9A]* *A listed issuer is encouraged to use the IFRS S1 when reporting the non-climate SROs .*		**Full Adoption** • Management of SROs in accordance with the IFRS Sustainability Disclosure Standards • Quantitative Information • Statement of Assurance *[paragraph 6.0 of Practice Note 9]*	
Group 2		• Management of material economic, environmental and social risks and opportunities with prescribed information • 3 financial years' data and targets (if any) in relation to reported indicators and summary in prescribed format • Statement of Assurance *[paragraph 4.1(b) and Part A of Annexure PN9A-A of Practice Note 9A]*	**Transitional** • Management of climate-related risks and opportunities using the IFRS Sustainability Disclosure Standards • Quantitative Information • Statement of Assurance *[paragraph 6.0 of Practice Note 9 & paragraph 2.0 of Practice Note 9A]* *A listed issuer is encouraged to use the IFRS S1 when reporting the non-climate SROs.*	**Full Adoption** • Management of SROs in accordance with the IFRS Sustainability Disclosure Standards • Quantitative Information • Statement of Assurance *[paragraph 6.0 of Practice Note 9]*

Main Market Listing Circular : MainCircular__ListedIssuers__SRF_GM_Tagging.pdf

Listing Requirement: ACE Market Illustration

Scan for Circular

Sustainability Statements in annual report issued for FYE on or after:						
31 December 2024	31 December 2025	31 December 2026	31 December 2027	31 December 2028	31 December 2029	31 December 2030 & onwards
• Management of material economic, environmental and social risks and opportunities containing information that is balanced, comparable and meaningful *[paragraph 3.0 of Guidance Note 11A]*	• Management of material economic, environmental, and social risks and opportunities with prescribed information • 3 financial years' data and targets (if any) in relation to reported indicators and summary in prescribed format • Statement of Assurance *[paragraph 4.0 of Guidance Note 11A]*		**Transitional** • Climate-related risks and opportunities in accordance with the IFRS Sustainability Disclosure Standards • Quantitative Information • Statement of Assurance *[paragraph 6.0 of Guidance Note 11 & paragraph 2.0 of Guidance Note 11A]* *A listed corporation is encouraged to use the IFRS S1 when reporting the non-climate SROs.*		**Full adoption** • SROs in accordance with the IFRS Sustainability Disclosure Standards • Quantitative Information • Statement of Assurance *[paragraph 6.0 of Guidance Note 11]*

ACE Market Listing Circular : [ACE_Circular__ListedIssuers__SRF_GM_Tagging.pdf]

ACSR is an inter-agency committee, chaired by the Securities Commission (SC)

Suruhanjaya Sekuriti
Securities Commission Malaysia

Audit Oversight Board

BANK NEGARA MALAYSIA
CENTRAL BANK OF MALAYSIA

SURUHANJAYA SYARIKAT MALAYSIA
COMPANIES COMMISSION OF MALAYSIA

BURSA MALAYSIA

FRF FINANCIAL REPORTING FOUNDATION
YAYASAN LAPORAN KEWANGAN

MASB MALAYSIAN ACCOUNTING STANDARDS BOARD
LEMBAGA PIAWAIAN PERAKAUNAN MALAYSIA

- The role of ACSR is to identify the enablers that will facilitate the use of the standards; and
- Identifying other supporting elements that need to be in place including a framework for assurance and capacity building.

Sustainability Assurance Working Group

The SAWG is working towards **the issuance of the Sustainability Assurance Framework by end of 2025**.

PACE Working Group

Supports NSRF implementation. PACE will among others, **run capacity-building programmes and make available NSRF-related guidance materials and tools**.

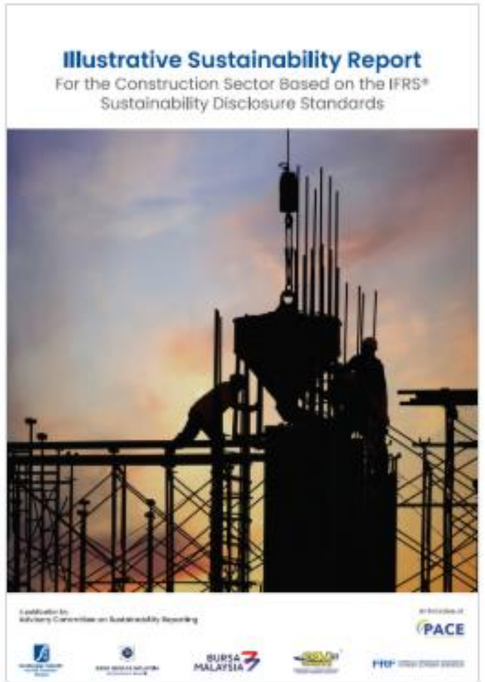
Implementation Working Group

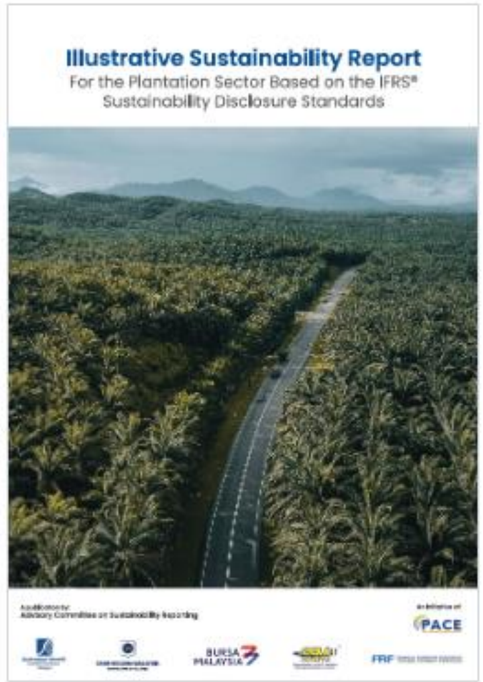
IWG is a platform **for the ACSR to get technical views and feedback** specifically on the interpretation, application and adoption of the standards in Malaysia.

Resources : [Policy Documents - Resources | Securities Commission Malaysia]

Sample of Overview and Key Insight of ISR

The publication ***shows examples of a basis of preparation and selected sustainability notes*** for an entity which is required to report under the IFRS Sustainability Disclosure Standards, in line with Bursa Malaysia's Main Market Listing Requirements.





Scan for Construction ISR

Scan for Plantation ISR

Structure of ISR

- Basis of preparation
- Overview of the company and value chain
- Reporting boundary
- Judgements and measurement uncertainty
- Materiality assessment
- Sustainability governance

Reporting framework/criteria (Full compliance)

- **IFRS S1** "General Requirements for Disclosure of Sustainability-related Financial Information" (IFRS S1)
- **IFRS S2** "Climate-related Disclosures" (IFRS S2)
- **SASB Disclosures**
- Requirements of the **Main Market Listing Requirements** on Sustainability Reporting (in accordance with IFRS S1 and S2)

Supplementary Disclosures – GRI Standards

Illustration of **Application of Transition Reliefs (ATR)** application and **GRI Content Index**

Sample of Overview and Key Insight of ISR - Plantation

For each of the risk illustrated, the following information is disclosed

- Description of risk, including effects on business model & value chain, strategy & decision making, financial effects, climate resilience and significant uncertainty (if any)
- Processes, controls and policies to manage risks
- Metrics and targets

Appendix III sets out examples of opportunities which may be relevant to the industry

	Group structure and reporting boundaries			**Judgement and measurement uncertainties (Note 4)**
	Basis of preparation (Note 1)	Overview of the Group and value chain (Note 2)	Reporting boundary (Note 3)	
	Overview of process and governance			
	Materiality assessment (Note 5)		Sustainability governance (Note 6)	
	Sustainability-related risks and opportunities			
Risk	**Extreme weather events (Note 7.1)** The increased volatility, intensity, and duration of weather-related events in agriculture could lead to crop damage and harvest loss. This could result in a negative impact on crop yields and geographic suitability, which in turn can result in negative financial effects to the Group such as lost revenue.	**Effluents (Note 7.2)** The oil palm plantation industry discharges high volume of effluents from its operations. The quality of these effluents is subject to stringent regulations. Non-compliance to regulatory requirements can result in loss of the Group's sustainable palm oil certification status and directly impacting the Group's revenue.	**Human Rights (Note 8)** The occurrence of modern slavery amongst workers within the Group as well as its' value chain (such as non-payment or late payment of wages, restrictions on freedom of movement, violence, threats) negatively impacts the Group's ability to recruit labour which will significantly impact its level of palm oil production.	
Opportunities	*[Opportunities are not illustrated for the purpose of this ISR]*			

Conducting Materiality Assessment as set out in ISR

Materiality assessments are done in two-steps

01

Identify sustainability-related risks and opportunities (SROs) that could be reasonably expected to affect the Group's prospects over the short, medium, and long term.

- Understand operations, resources & relationships
- Identify risks and opportunities
- Assess whether the risks and opportunities could reasonably be expected to affect the Group's prospect
- Mitigation actions and plans to remediate
- Final consolidation & approval of SROs

02

Identify material information – determination of the disclosures which are needed in relation to the SROs identified.

*Guided by the definition in **IFRS S1 para 18**:*

Information is material if omitting, misstating or obscuring that information could reasonably be **expected to influence decisions that the primary users make** on the basis of those reports, which include financial statements and sustainability-related financial disclosures and which provide information about a specific reporting entity.

IFRS Sustainability Disclosure Standards Educational Material : Sustainability-related risks and opportunities and the disclosure of material information

Today's forum aims to directly address feedback on reporting from industry

Our engagements with industry players (plantation, construction, banking, and insurance sectors) in Q2 and Q3 2025 identified the following data gaps, capacity needed

Data gaps

- 3-year utility data (electricity, water)
- Climate-related data (flood hazard maps)

Capacity gaps and challenges faced

- Climate-related scenario analysis
- Quantifying financial impact of sustainability-related risks
- Integration of sustainability into financial statements
- Scope 3 emissions (e.g. financed emissions)
- Assessment and implementation of internal carbon pricing

Session 2: Leveraging National Climate Data: NAHRIM's N-HyDAA Platform

Session 6: Turning Sustainability Data Into Real Business Value

Session 3: Understanding Climate Scenario Analysis

Session 4: Integrated Reporting Across the Supply Chain: Bursa CSI Platform [Demo]

Session 5: Supporting SME Reporting: SEDG GHG Calculator [Demo]

PACE is developing "Deep Dive" modules on Scope 3 and Scenario Analysis

Thank you

www.sc.com.my/nsrf

nsrf@seccom.com.my

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Session 1: Introduction to the National Sustainability Reporting Framework and ISSB Standards

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Session 2: Leveraging National Climate Data: NAHRIM's N-HyDAA Platform

Dr. Mohammad Fikry Abdullah

Director
Corporate Planning Division
NAHRIM

INSTITUT PENYELIDIKAN AIR KEBANGSAAN MALAYSIA

UNLOCKING CLIMATE INSIGHT : WHY HYDROCLIMATE DATA PROJECTION MATTERS?

How N - HyDAA Supports Strategic Water and Disaster Management

Ts Dr Mohammad Fikry Abdullah
Corporate Planning Division
NAHRIM

NATURAL DISASTER IN MALAYSIA

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Malaysia Natural Disasters (2000 – 2025)

82 Total Recorded Disasters

Top Disaster Types

Floods – 66 events
Storms – 5 events
Epidemics – 4 events
Landslides (mass movement wet)
Earthquakes – 2 events

Common Subtypes

Flood (general) – 34
Riverine flood – 20
Flash flood – 12
Storm (general) – 4
Viral disease – 3

Quick Highlights

- Flooding is Malaysia's most frequent and damaging hazard.
- Most disasters happened after 2010, showing increasing trend with urban growth and extreme weather.

FLOODS IN MALAYSIA

March 2023

- Johor rainfall ~ **630 mm** in less than 48hrs
- Batu Pahat worst-hit district
- More than 40,000 people evacuated

December 2021

- Selangor daily rainfall > 380 mm
- "Once in a century" disaster
- 45 dead
- 40,000 people evacuated

December 2006

- Johor daily rainfall reached 289mm.
- 6 dead
- >60,000 people evacuated.
- RM1.5 billion cost of damage

November 2024

- Floods in Kelantan, Terengganu & Kedah
- Damages totalling RM933.4 mil (23% increase from 2023)

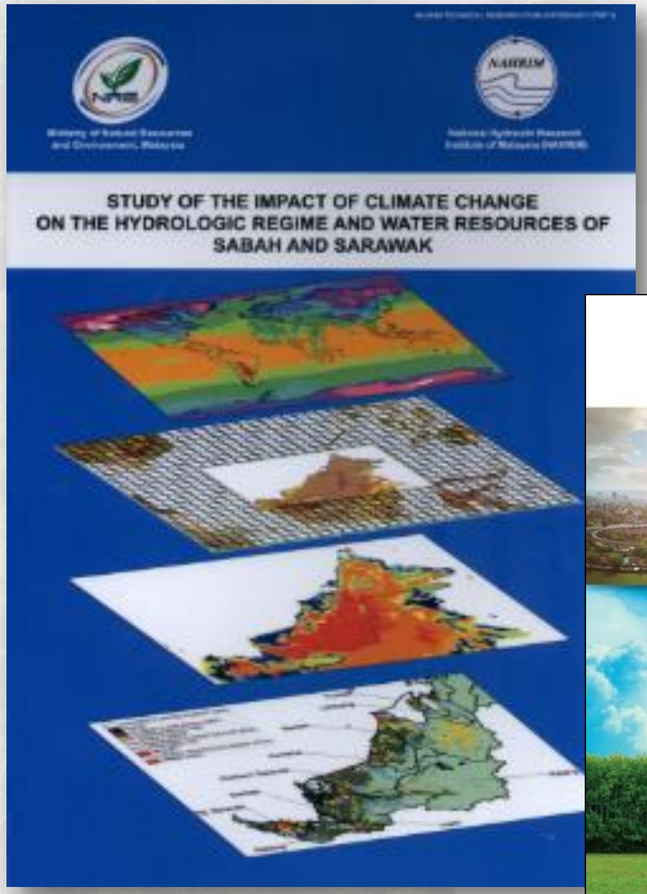
February 2022

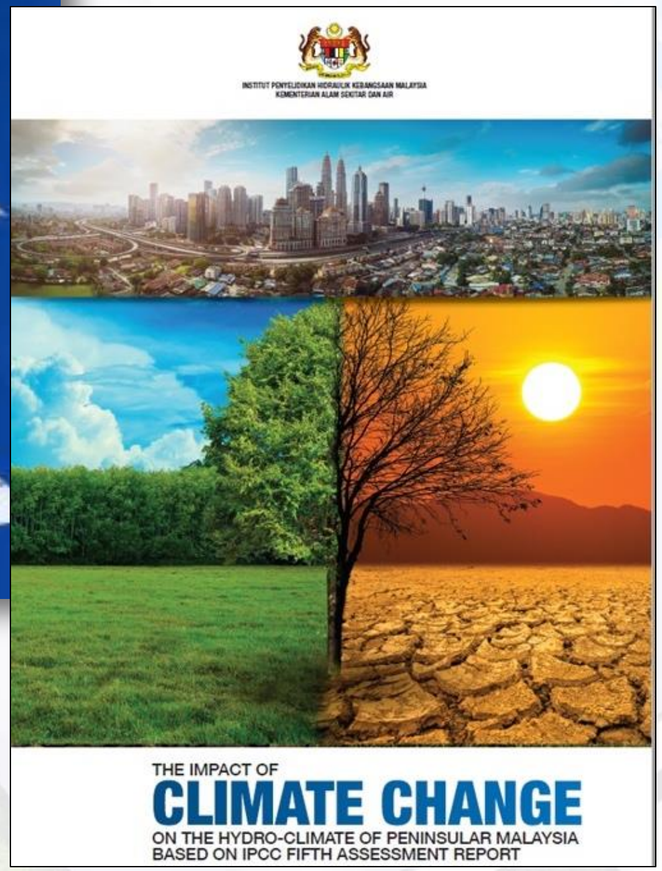
- Floods in East Coast
- 8 districts in Terengganu badly affected
- 6,680 people evacuated

December 2014

- Kelantan worst-hit state
- 354,800 people affected
- 21 dead
- Worst in decades
- USD 560 million property damage

CLIMATE CHANGE STUDY





- Study of The Impact of Climate Change on The Hydrologic Regime and Water Resources of Peninsular Malaysia (2006) - IPCC AR3
- Climate Projection Downscaling for Malaysia Using Hadley Centre PRECIS Model (2010)
- Study of the Impact of Climate Change on Sea Level Rise (SLR) in Malaysia (2010) - IPCC AR4;
- 2010: Study of the Impact of Climate Change on Hydrologic Regime and Water Resources of Sabah and Sarawak - IPCC AR3
- 2014: Extension Study of the Impact of Climate Change on the Hydrologic Regime and Water Resources of Peninsular Malaysia - IPCC SRES AR4
- Study of the Impact of Climate Change on Sea Level Rise (SLR) in Malaysia (2017) - IPCC AR5;
- 2020: Extension Study of the Impact of Climate Change on the Hydrologic Regime of Malaysia - IPCC AR5
- 2023: Study of the Impact of Climate Change on Sea Level Rise (SLR) in Malaysia - IPCC AR6;
- **2025: Study of the Impact of Climate Change on the Hydrologic Regime of Malaysia - IPCC AR6**

N-HYDAA CHRONOLOGY

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Hydro-Climate Data Analysis Accelerator
N-HyDAA
By NAHRIM

2015
N-HyDAA
Proof of Concept (POF)

2016
N-HyDAA
Full System Development

2017
N-HyDAA
Utilising & Promoting

2018
N-HyDAA
Data Updating (Sabah & Sarawak)

2022
N-HyDAA
Data Updating (AR 5 Data)

2024/2025
N-HyDAA
System Updating (System Interface)

Source : Book (MALAYSIA CLIMATE CHANGE KNOWLEDGE PORTAL NAHRIM) HYDROCLIMATE DATA ANALYSIS ACCELERATOR (N-HyDAA)

N-HYDAA

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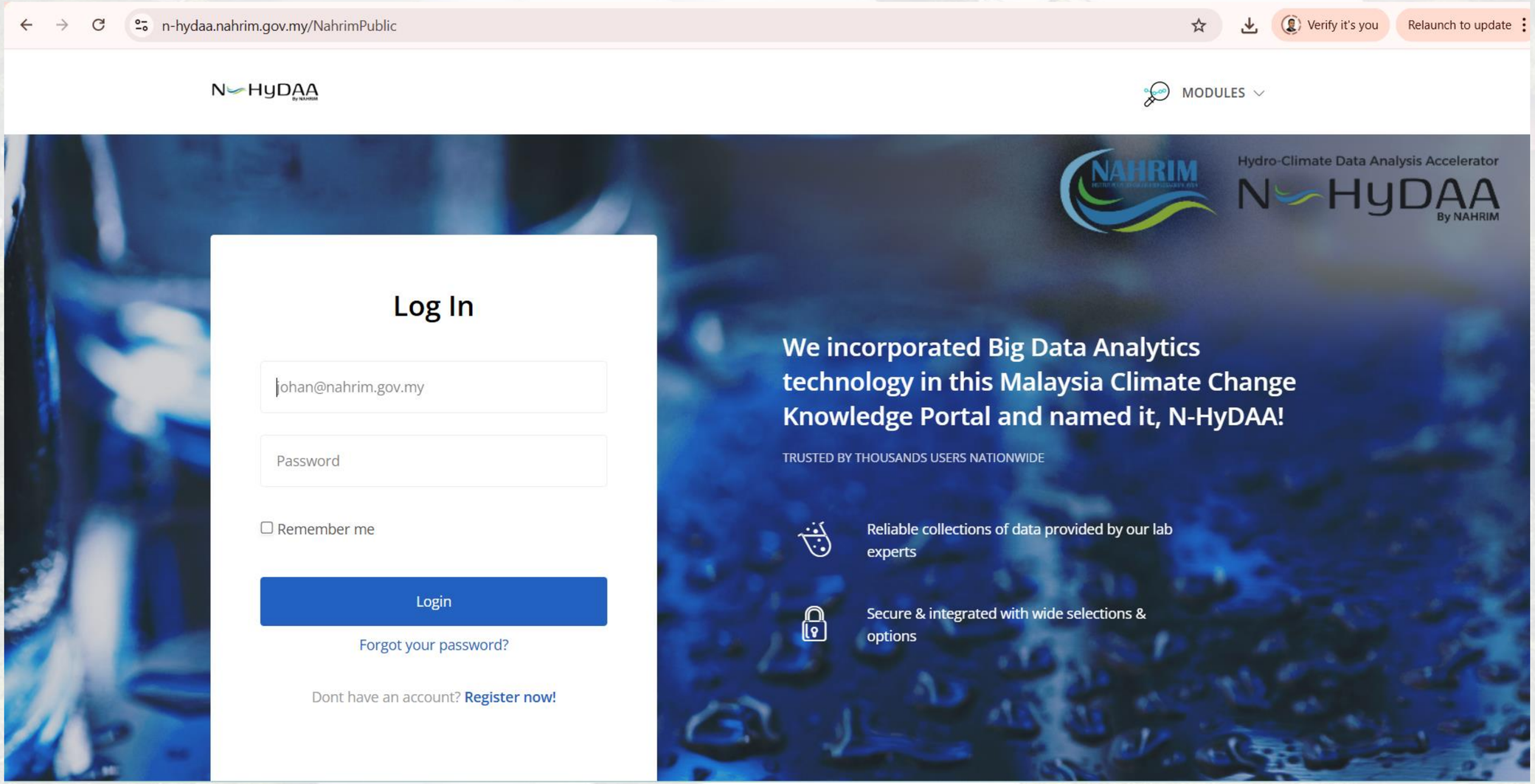
NAHRIM HYDROCLIMATE DATA ANALYSIS ACCELERATOR



THE OBJECTIVES

INSTITUT PENYELIDIKAN AIR KEBANGSAAN MALAYSIA

STRENGTHENING CLIMATE CHANGE MITIGATION & ADAPTION ACTION by Decision Makers & Stakeholder

VISUALISE, IDENTIFY, DETECT & TRACE water related risk & disaster using 1450 simulations years (1970-2099)

To resolve **UNCOVER HIDDEN PATTERN, UNKNOWN CORRELATIONS AND PROJECTION** for trends of future hydroclimate

To enhance **RISK MANAGEMENT, TECHNOLOGY & ENGINEERING PRACTICES**

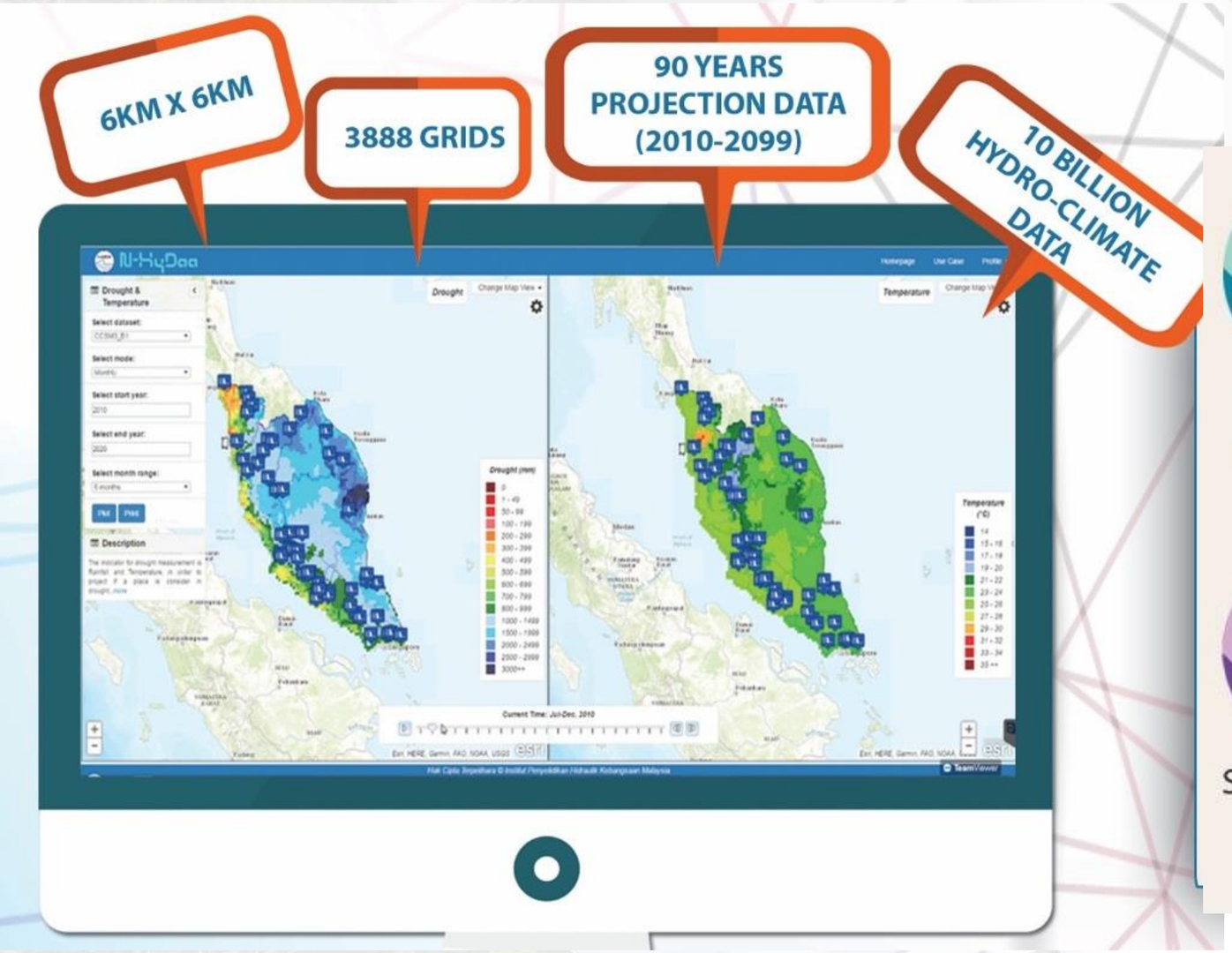
WHY IS N-HYDAA IMPORTANT?

How N-HYDAA Help Your Organization?

- Enables climate scenario analysis
- Provides evidence-based decisions
- Improves response time and risk assessment
- Supports policy and infrastructure planning
- Enhances collaboration

N-HYDAA DATA

INSTITUT PENYELIDIKAN AIR KEBANGSAAN MALAYSIA



RAINFALL & RUNOFF

DROUGHT

DROUGHT & TEMPERATURE

STREAM FLOW

STORM CENTRE

CLIMATE CHANGE FACTOR

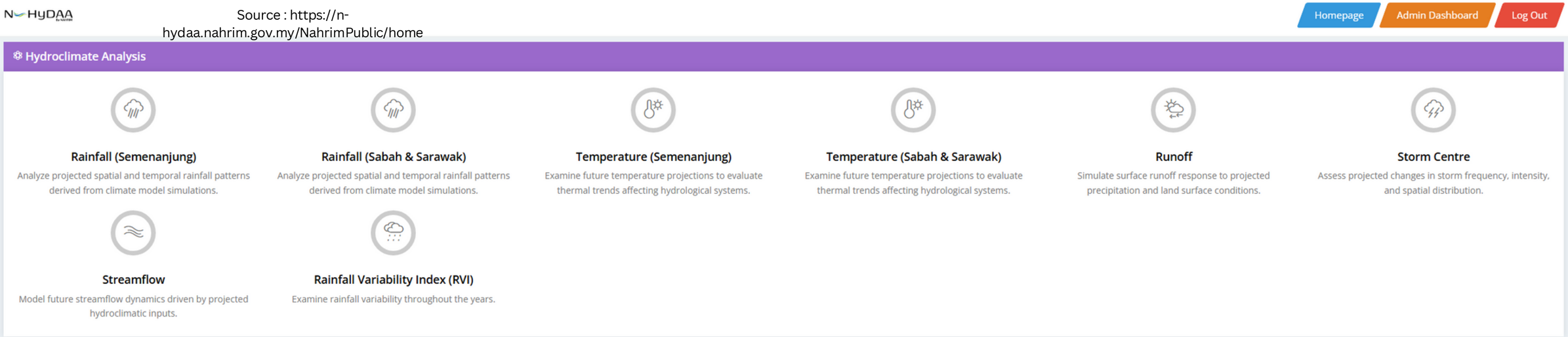
WATER STRESS INDEX

WSI SIMULATION

N-HYDAA MODULES

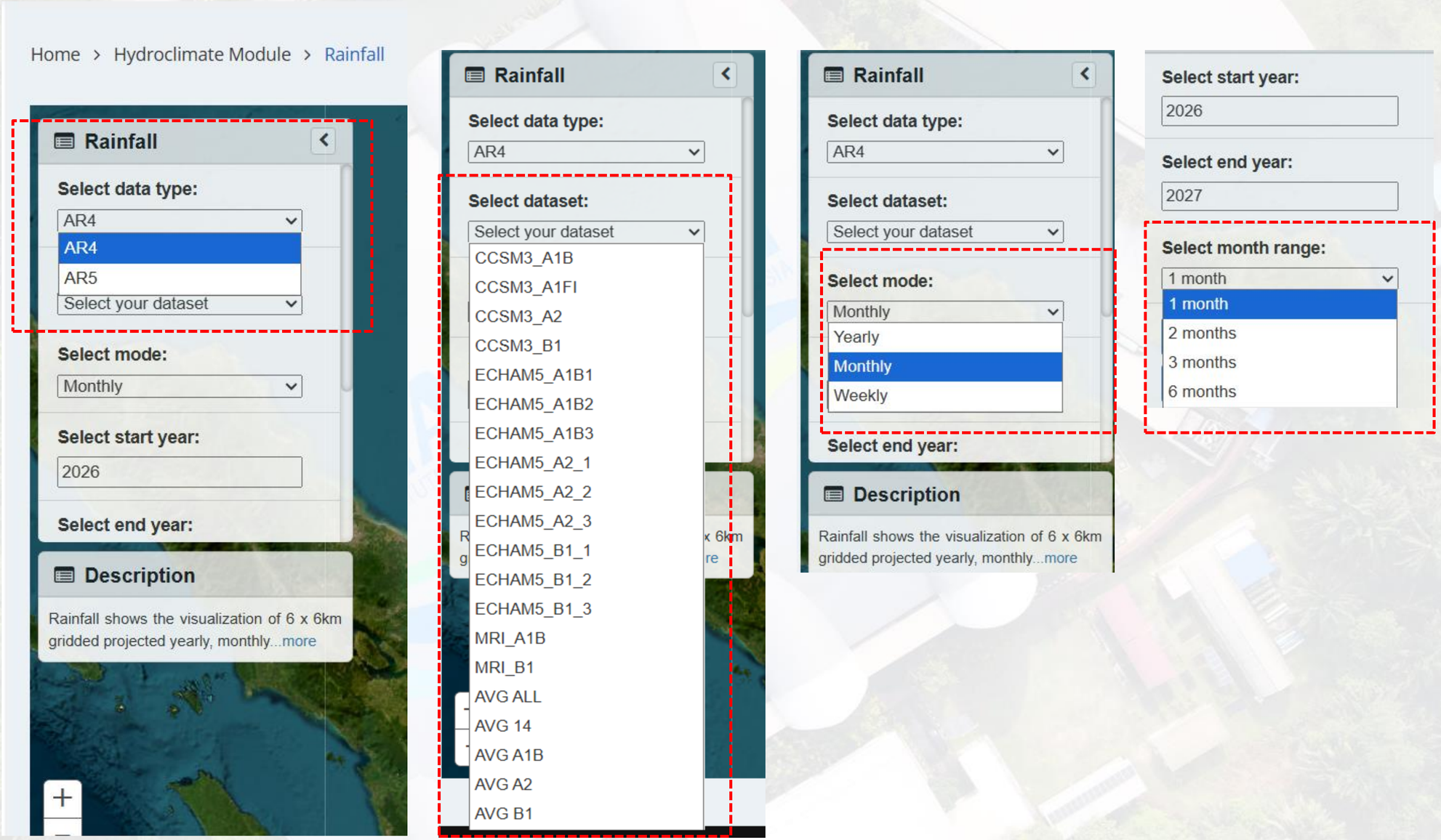
INSTITUT PENYELIDIKAN AIR KEBANGSAAN MALAYSIA

Source : https://n-hydaa.nahrim.gov.my/NahrimPublic/home



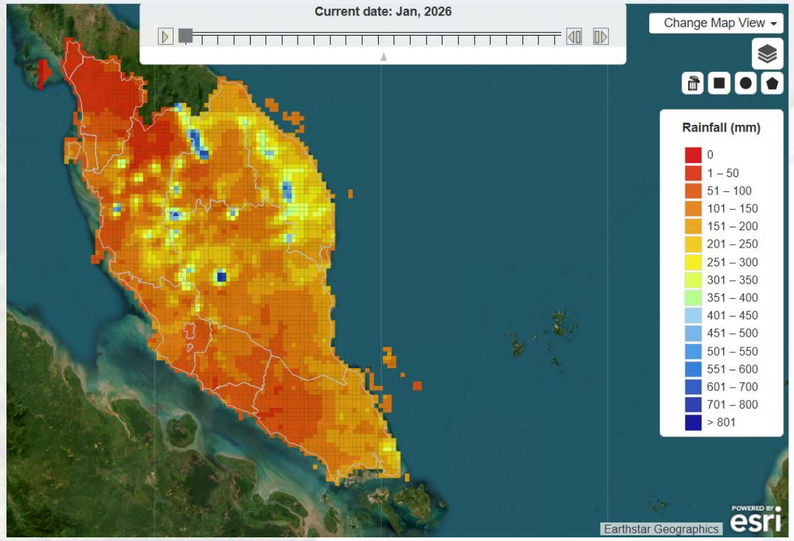
N-HYDAA FEATURES

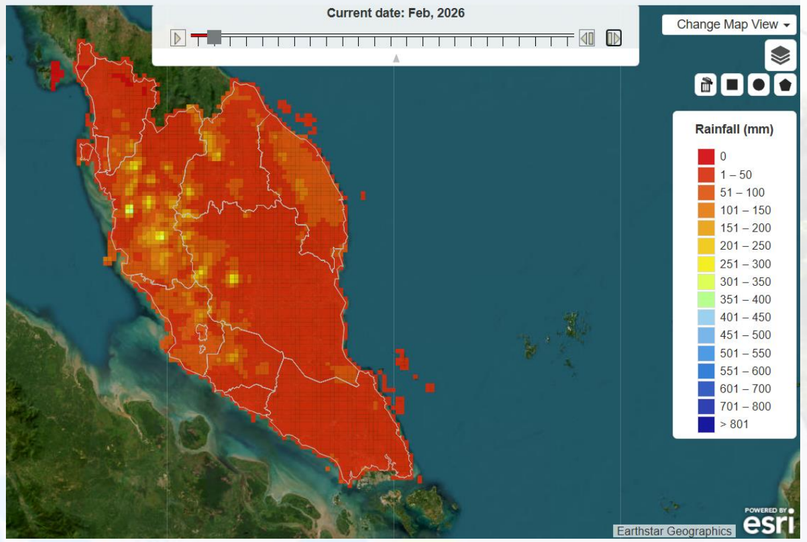
INSTITUT PENYELIDIKAN AIR KEBANGSAAN MALAYSIA

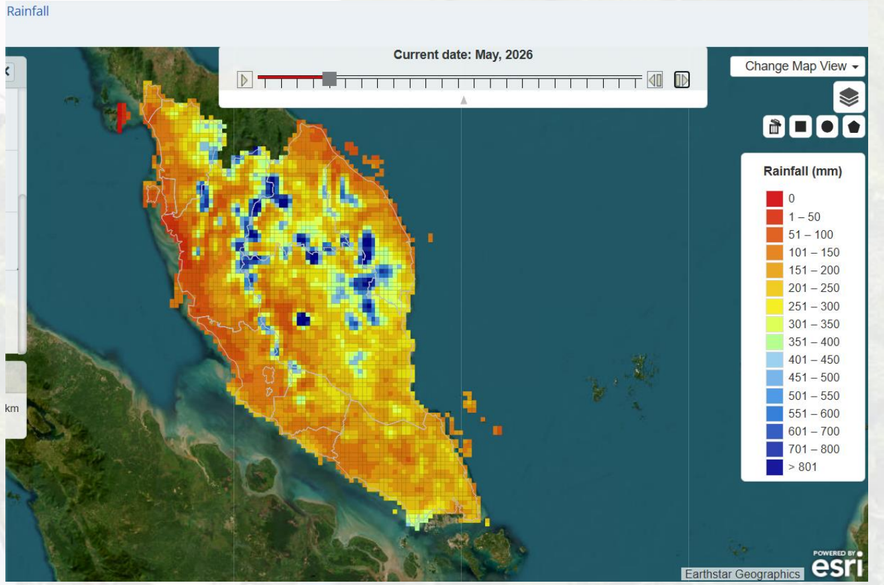


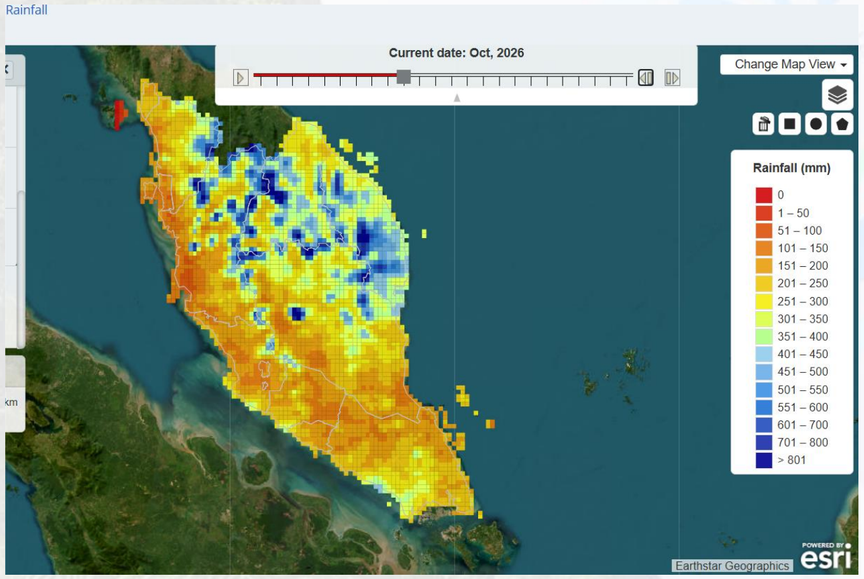
N-HYDAA INTERFACE

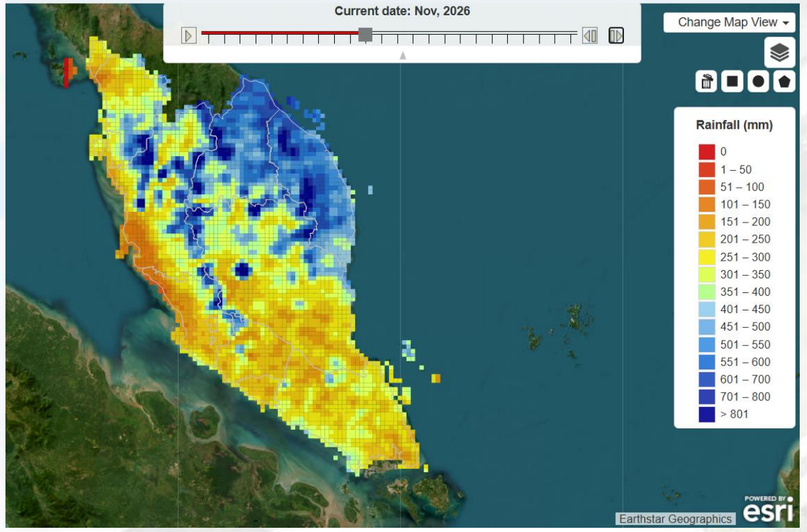
INSTITUT PENYELIDIKAN AIR KEBANGSAAN MALAYSIA

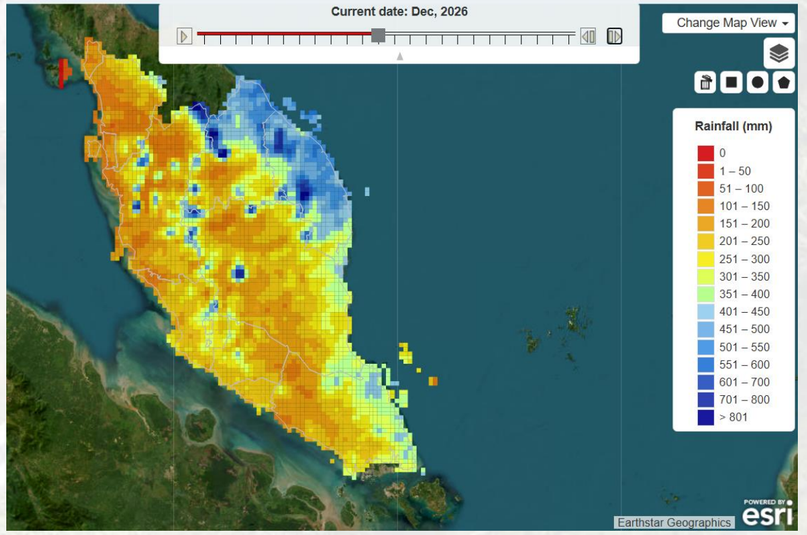






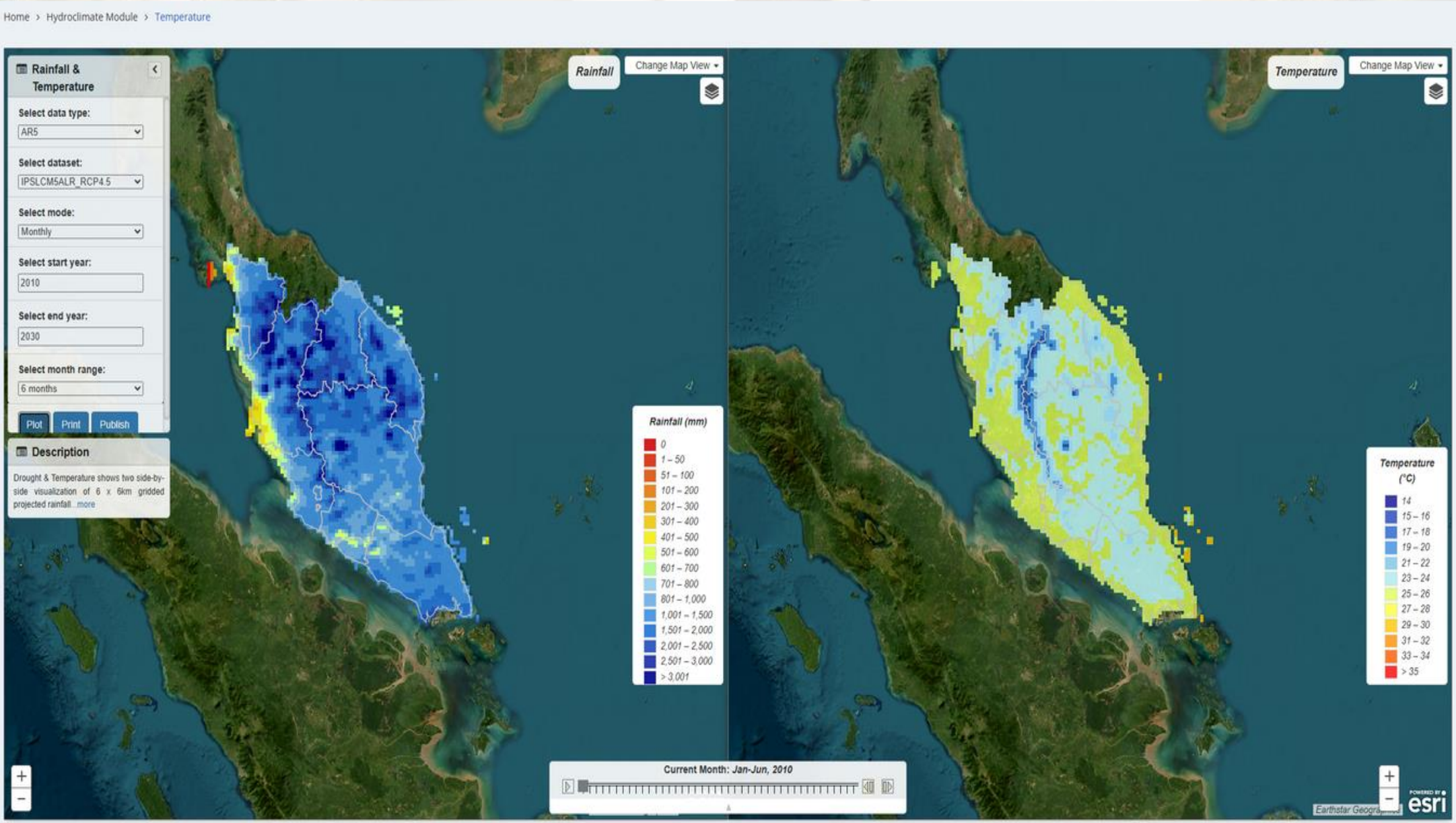






N-HYDAA INTERFACE

INSTITUT PENYELIDIKAN AIR KEBANGSAAN MALAYSIA

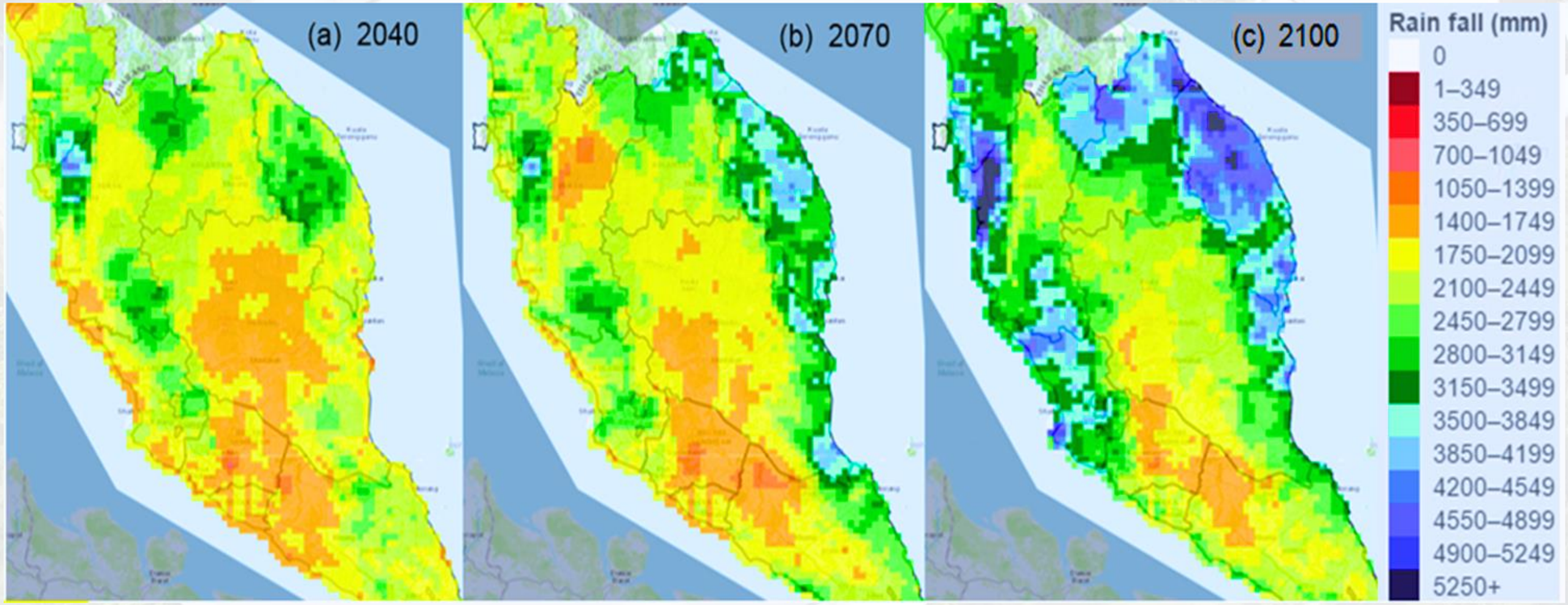


FUNCTIONALITIES/FEATURES

INSTITUT PENYELIDIKAN AIR KEBANGSAAN MALAYSIA

DETECT, IDENTIFY, VISUAL & TRACE

POSSIBLE FUTURE RAINFALL TRENDS, DISTRIBUTION AND MAGNITUDE



- Minimizes risk management cost, loss of lives, infrastructures, properties & environmental degradation.
- Reduce water-related crisis – water supply & water demand
- Sustainable development – water-energy-food security

KEY MESSAGE

INSTITUT PENYELIDIKAN AIR KEBANGSAAN MALAYSIA

NEXT STEPS / CALL TO ACTION

Explore the N-HyDAA platform

Use data in planning

Collaborate with NAHRIM for climate scenario analysis

Integrate hydroclimate data in report

1. Visit https://n-hydaa.nahrim.gov.my/NahrimPublic
2. Approval (1-2 business days)
3. Request Data (3-5 business days) – NAHRIM will prepare the data accordingly

INSTITUT PENYELIDIKAN AIR KEBANGSAAN MALAYSIA

Thank You

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(Ministry of Energy Transition and Water Transformation)

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Session 2: Leveraging National Climate Data: NAHRIM's N-HyDAA Platform

Dr. Mohammad Fikry Abdullah
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Submit your questions on Slido

Suruhanjaya Sekuriti
Securities Commission
Malaysia

Session 3: Understanding Climate Scenario Analysis

Farhana Jabir

Director
Sustainability and Climate Change Practice
PwC Malaysia

Submit your questions on Slido

Data to Disclosures Forum: Understanding Climate Scenario Analysis

Presentation by **Farhana Jabir**
October 2025

IFRS Sustainability Disclosure Standards requires PLCs to conduct scenario analysis to evaluate its resilience to climate-related risks

IFRS S2[1] requires entities to use scenario analysis to assess resilience to climate-related risks, including:

- an assessment of climate resilience as at the reporting date; and
- the basis of that assessment, i.e., how and when the climate-related scenario analysis was carried out.

What is a climate scenario analysis?

A stress testing technique to **identify and assess the potential implications** of a range of events on a company's financial resilience

Objectives of a scenario analysis

1. To define a **range of climate-related scenarios** for both **short- and long-term horizons**
2. To help **identify the information needed** to assess and price climate-related risks and opportunities
3. To enable organisations to **examine business resilience** to climate-related risks

How does climate scenario analysis help in analysing risks and opportunities?

1. **Inform decision making for strategic planning and/ or enterprise risk management processes**

   Considering the material climate risks and opportunities that the entity is exposed to and taking necessary action steps to manage them

2. **Improve disclosures through documentation**

   Keeping stakeholders informed on how the entity builds climate resilience and tracking progress towards decarbonisation in light of these climate risks and opportunities

[1] International Sustainability Standards Board (ISSB), *IFRS S2: Climate-related Disclosures* (London: ISSB, 2023), para. 22, 11-12, https://www.ifrs.org/content/dam/ifrs/publications/pdf-standards-issb/english/2023/issued/part-a/issb-2023-a-ifrs-s2-climate-related-disclosures.pdf?bypass=on.

Scenario analysis does not predict the future; rather, it explores a range of possible outcomes based on selected climate scenarios.

Whilst there are no prescribed scenarios and approach to scenario analysis from the IFRS S2, guidance has been provided to steer companies based on academics and leading companies who have examined climate risks for many years.

Key considerations for climate scenario analysis:

- ✓ To **select multiple scenarios**, covering a variety of future outcomes, both favourable and unfavourable ones.
- ✓ To **use a 2°C or lower scenario**, and additionally use two or three other scenarios most relevant to your circumstances
- ✓ To **challenge organisations' thinking about traditional planning horizons**, which are often too short. Choosing a time horizon is a trade-off between too short, where climate-related impacts have not developed sufficiently, and too long, where climate-related impacts are too uncertain.

A scenario describes different possible future worlds …

Scenario analyses **do not provide projections or probabilities**, but **plausible outcomes** based on the chosen climate scenarios.	Scenarios help answer: *"What would be the potential **implications for our strategy** if the future described in a scenario came to pass".*	The number of scenarios should be **sufficiently diverse** to create challenging "what-if" analyses and capture a wide range of insights about uncertain futures.

We recommend the following phased approach for conducting climate scenario analysis – from qualitative to quantitative elements

Climate Resilience

The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances[1].

Risk Management

The entity shall disclose how it uses climate-related scenario analysis to inform its identification of climate-related risks and opportunities[2].

Key steps in performing **Climate Scenario Analysis**

Refining Sustainability Risks and Opportunities

1 Identify risks and opportunities

Identify sustainability-related risks and opportunities (SROs)

Scenario Development

2 Define climate scenarios

Define climate scenarios, time horizons and key attributes for the business

Conducting Quantitative and Qualitative Scenario Analysis

3 Conduct qualitative scenario analysis

Create the impact pathway to illustrate how climate related risk affect the company operationally and financially

4 Develop methodology for quantification of material areas

Develop model maps / calculation logic. Obtain relevant climate data and identify any internal data gaps

5 Model climate risk and opportunity financial impacts

Quantify the potential financial impact under each scenario.

Integration with existing ERM processes

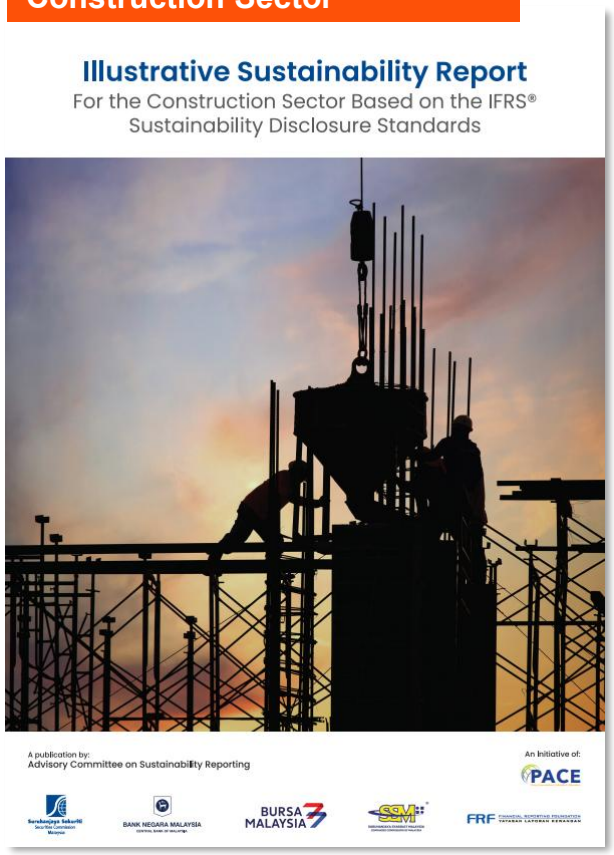
6 Incorporate outcome of scenario analysis into ERM framework

Review the risk management framework and the company's Risk Register to integrate the outcome from the climate scenario analysis

[1] International Sustainability Standards Board (ISSB), *IFRS S2: Climate-related Disclosures* (London: ISSB, 2023), para. 22, 11-12, https://www.ifrs.org/content/dam/ifrs/publications/pdf-standards-issb/english/2023/issued/part-a/issb-2023-a-ifrs-s2-climate-related-disclosures.pdf?bypass=on.
[2] International Sustainability Standards Board (ISSB), *IFRS S2: Climate-related Disclosures* (London: ISSB, 2023), para. 25, 13, https://www.ifrs.org/content/dam/ifrs/publications/pdf-standards-issb/english/2023/issued/part-a/issb-2023-a-ifrs-s2-climate-related-disclosures.pdf?bypass=on.

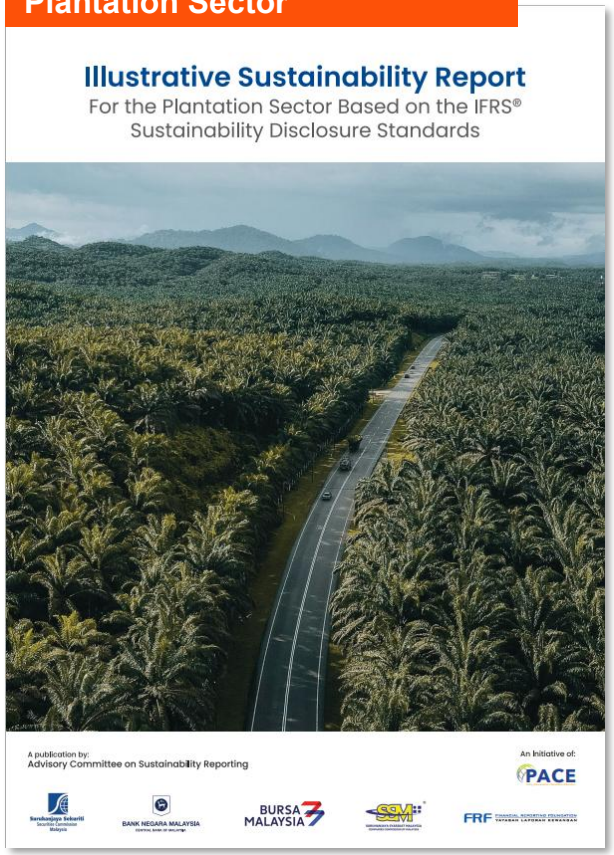
The ACSR[1] has issued Illustrative Sustainability Reports for the plantation and construction sectors

Construction Sector



Source: Illustrative Sustainability Report (ISR) - Construction Sector

Plantation Sector



Source: Illustrative Sustainability Report (ISR) - Plantation Sector

- Tailored for Malaysian listed issuers and offer a visual guide for those preparing sustainability disclosures **aligned with the National Sustainability Reporting Framework (NSRF)**
- Illustrate how entities may structure their sustainability report for the financial year ending 31 December 2025 in line with the **IFRS® Sustainability Disclosure Standards (IFRS SDS)** issued by the International Sustainability Standards Board (ISSB), and **Bursa Malaysia's Main Market Listing Requirements (MMLR)**
- Prepared based on the requirements of these two standards and do not include any subsequent new standards or amendments issued on or after 30 June 2025
- For this purpose, **only three sustainability-related risks are illustrated**

Subsequent presentation is anchored based on the plantation sector

[1] Advisory Committee on Sustainability Reporting

1 Climate scenario analysis will be anchored on the identified SROs, with the following being examples for the plantation sector

Illustrated for further analysis

Example of risks

Weather events

The increased volatility and intensity of **weather-related events** in agriculture could lead to **harvest loss**. This may lead to a scarcity of **essential raw materials (*sugarcane*)** which serve as the cornerstone of operational activities. Consequently, the company may face adverse financial repercussions, including diminished revenue due to **reduced production capabilities**, alongside **heightened operational costs**.

Effluents

The sugar production operation discharges **high volume of effluents** from its operation. The quality of these effluents is subject to stringent regulations. Non-compliance to regulatory requirements can result in **regulatory penalties** and directly **impacting the Group's revenue**.

Traceability

Failure to effectively manage **sourcing risks**, such as traceability of its raw material sourcing, may lead to non-compliant of regulatory requirement, such as the EU Deforestation Regulation.

Modern Slavery

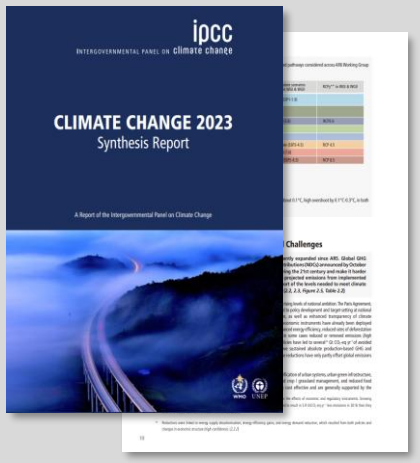
The occurrence of **modern slavery** amongst workers in the value chain (such as non-payment or late payment of wages, restrictions on freedom of movement, violence, threats) negatively **impacts the company's ability to recruit labour** which will significantly impact its level of sugar production.

Examples of Opportunities

The Group requires heavy water usage as part of its production. In line with its commitment to environmental conservation, the Group can implement a policy to **reduce water consumption** across all operations. Decreasing water usage also indirectly **reduces effluent discharge**, thereby **enhancing operational efficiencies** and **minimising its environmental impact**.

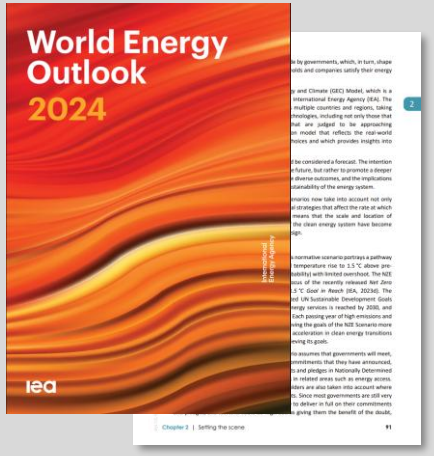
As part of its business strategy, the Group can work with its direct third-party suppliers to ensure sustainable sourcing and compliance with its deforestation-free commitments throughout the value chain, thereby **broadening its market reach** and **enhancing revenue growth.**

2 There are three (3) widely used sources of guidance for climate scenario analysis that reflect a science-based and holistic approach



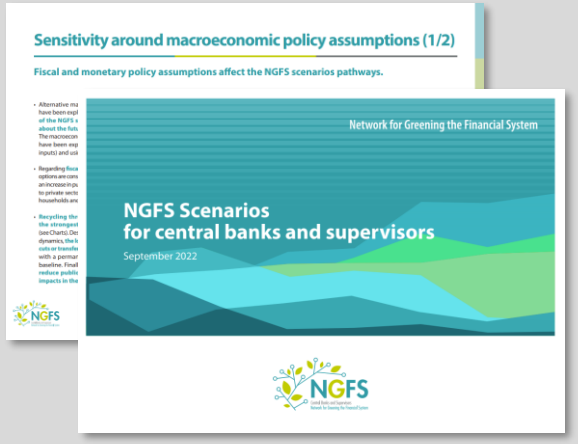
Intergovernmental Panel on Climate Change (IPCC)'s Sixth Assessment Report (AR6)

- Scientific and academic perspectives to inform **policymakers** with summary across all scientific assessments on climate change, implications and potential future risks, and the potential adaptation and mitigation options.



International Energy Agency (IEA)'s Global Energy and Climate (GEC) Model

- **Energy system** perspective to describe low carbon scenarios ranging from a baseline where announced policies are implemented to net zero scenarios.



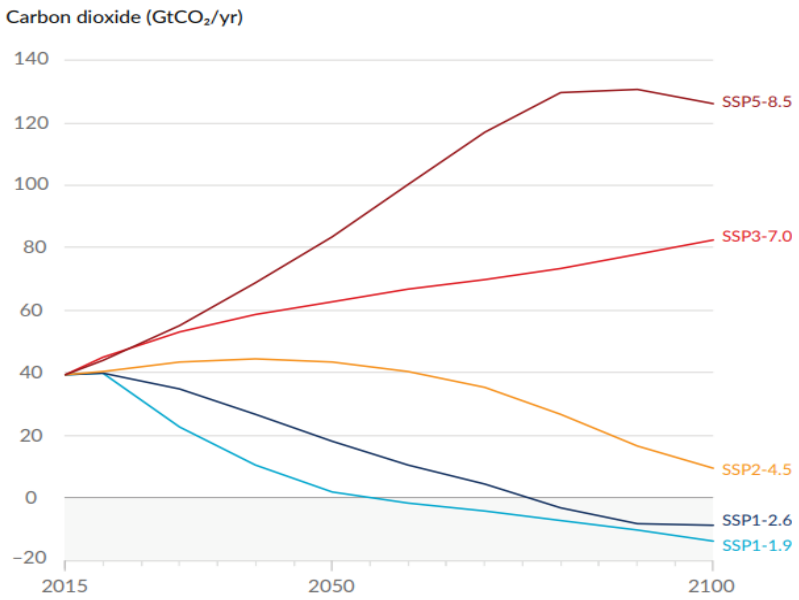
Network for Greening the Financial System (NGFS)'s Scenarios for central banks and supervisors

- Convened by a group of 91 **central banks and supervisors** and delivered by an academic consortium to describe scenarios to inform risk management in the financial system, with relevance for the private sector

Reporters will need to identify the guidance that is relevant to its industry.

2 There are five (5) shared socioeconomic pathways included in the IPCC's Sixth Assessment Report that can be considered for climate scenario analysis

Future annual emissions of CO_2 across five illustrative scenarios are shown as below :



Source: IPCC, AR6 Climate Change 2021: The Physical Science Basis (August 2021), p.13

Five (5) shared socioeconomic pathways (SSP) in the IPCC's sixth assessment report :

SSP5-8.5	Current CO_2 emissions levels roughly double by 2050. The global economy growth is fuelled by exploiting fossil fuels and energy-intensive lifestyles. By 2100, the average global temperature is a scorching 4.4°C higher.
SSP3-7.0	In this scenario, CO_2 emissions and temperature rise steadily. CO_2 emissions roughly double from current levels by 2100. Average temperature rise 3.6°C by 2100.
SSP2-4.5	This scenario assumes that CO_2 emissions are around current levels before starting to fall mid-century. They do not reach net zero by 2100. Temperature rise 2.7°C by 2100.
SSP1-2.6	This scenario describe the same socioeconomic shift towards sustainability as SSP1-1.9 but temperature stabilise higher at around 1.8°C by 2100.
SSP1-1.9	IPCC's scenario that describe a world where global CO_2 emissions are cut to net zero around 2050, warming level hitting 1.5°C and dipping back down to stabilise around 1.4°C by 2100.

Higher Physical Risk

Risk arising from climate and weather-related events

Higher Transition Risk

Risk arising from the process of the adjustment towards a low-carbon economy

ISSB S2 paragraph 22 states that an entity should disclose information based on **relevant climate-related scenarios** to assess its resilience to climate-related changes, developments, or uncertainties. The entity shall disclose information about climate scenario selection, climate-related risks, alignment with international climate agreements, time horizons, and the scope of operations covered.

SSP : Shared Socio-economic Pathway, a set of standardised scenarios developed by IPCC, to explore how different future socioeconomic developments might influence greenhouse gas emissions and climate change impacts.
RCP : Representative Concentration Pathways, a way to describe how much greenhouse gas (like CO2) is in the atmosphere. The higher the RCP, the more pollution there is — which means more global warming.

2 Our review shows a mixed landscape in how plantation companies are adopting climate scenarios, with choices varying by areas of focus

	Company A	Company B	Company C	Company D	Company E	Total
Jurisdiction	Malaysia	Malaysia	Malaysia	Singapore	Malaysia	
Business Sector	Plantation	Plantation	Plantation	Plantation	Plantation	
Scenario						
Higher Physical Risk — IPCC 6 — **SSP5-8.5**	✓	✓	Yet to conduct a CSA.	Currently concluding their CSA report.	CSA roadmap approved in May 2025.	2
IPCC 6 — **SSP3-7.0**						
IPCC 6 — **SSP2-4.5**	✓	✓				2
IPCC 6 — **SSP1-2.6**		✓				1
IPCC 6 — **SSP1-1.9**						
Higher Transition Risk — IEA 7 — **STEPS:** Stated Policies						
IEA 7 — **APS:** Announced Pledges						
IEA 7 — **NZE:** Net Zero Emissions by 2050	✓	✓				2

3 Climate Scenario Analysis could assist reporters in understanding potential financial effect, even when using a qualitative impact pathway analysis

'Impact pathways' highlight how a specific climate risk or opportunity may affect your business

Overview of Impact Pathways

What are impact pathways?

- **An approach which shows how climate risks and opportunities, and their associated drivers, impact businesses in a particular sector**
- **Expressed in terms of qualitative business and financial benefits and costs**

Illustrative Example

Key components of an impact pathway

Risk / Opportunity	Impact drivers	Business impacts *(non-exhaustive)*	Financial impacts
e.g. Mandates on and regulation of existing products and services	Stricter low emission regulations on facilities, products and services	Stranded assets (e.g. copper networks, diesel-powered infrastructure / vehicles)	**Increased operating costs**
Key climate-related risk / opportunity that is material to your business	**Specific event or activity** from the risk / opportunity that **causes and drives an impact** onto your business	**Positive or negative consequences from the impact driver(s) on business activities** (e.g. operations, assets and infrastructure, staff, customers, investors, supply chains, reputation)	**Positive or negative consequences on finances as a result of the associated business impact(s)**

Cause and effect relationship

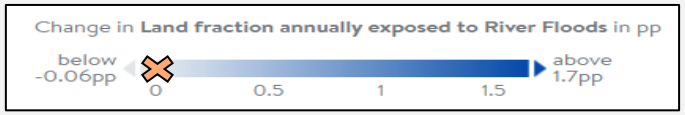
3 With the qualitative impact pathway in place, reporters should initiate a risk assessment using relevant publicly available data to inform decision-making

Example of Further Analysis on Locations-at-Risk for palm oil plantations in Carey Island, Selangor

LAND PROJECTED TO BE BELOW TIDELINE IN 2050

Change in land fraction annually exposed to river floods in Malaysia

Land fraction annually exposed to river floods is defined as the land area fraction which is flooded on average during the most severe flood of the year.

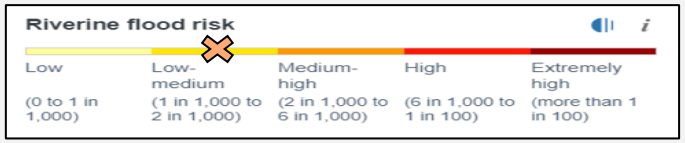


Percentage points (pp): 0

Source: NGFS

Riverine flood risk

It measures the percentage of population expected to be affected by riverine flooding in an average year. Higher values indicate that a greater proportion of the population is expected to be impacted by riverine floods on average.

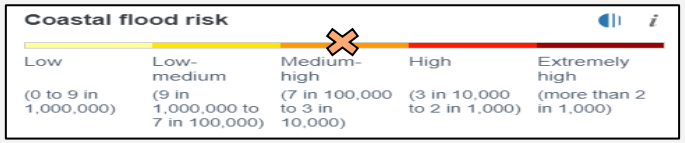


Low – Medium
(1 in 1,000 to 2 in 1,000)

Source: WRI

Coastal flood risk

It measures the percentage of the population expected to be affected by coastal flooding in an average year. Higher values indicate that a greater proportion of the population is expected to be impacted by coastal floods on average.



Medium - High
(7 in 100,000 to 3 in 10,000)

Source: World Resources Institute (WRI)'s Aqueduct World Risk Atlas

4 For assets or locations identified as high climate risk, reporters should conduct a high-level financial impact assessment after evaluating feasible mitigation measures

	Change in risk exposure	×	As-is financial impacts of climate risk or opportunity	−	Impact and cost of mitigation actions	=	Projected net financial impact
Description	Under each scenario, the projected change in risk profile for each asset / business unit at each time frame (e.g. 2030)		Business impacts experienced and mitigation actions identified at each asset / BU as captured in the P&L				Under each scenario, the net financial impacts of all material climate risks at each time frame can be integrated into your processes: • integrate into risk registers (for existing investments) • integrate into investment committee decisions (for new investments) • integrate into assumptions / scenarios for business planning and budgets
Data Source	Third party scenario data providers e.g. IPCC, IEA		Internal financial information e.g. Fixed Asset Registers, long-term business plan				
Example	Projected change in general / river flooding risks and storm intensity (e.g. near normal / 1x increase / 2x increase)		Asset/BU-level questionnaire to include, e.g.: • **Operational Impact**: Average yield loss (MT FFB) per day of flood-related disruption. • **Financial Impact**: Historical flood-related repair costs (RM per event) for bund restoration, road repairs, machinery hire, and drain desilting. • **Mitigation & Adaptation**: Cost/budget of planned flood defences (e.g., bund construction, mangrove planting, flood pumps). • **Supply Chain & Logistics**: Impact on raw material delivery (e.g., Port Klang access disruption), alternative routes and cost implications.				

5 The basis of the climate scenario analysis and the corresponding financial impact will need to be disclosed as part of the report

As part of the climate scenario analysis, the Group has used assumptions set out in the following SSPs:

- **Scenario 1: Low carbon regulations, resulting in high GHG emissions and temperatures (SSP 5-8.5) (high physical risk):** This scenario envisions a world where governmental action on climate change is delayed, and efforts to curb emissions are largely halted. The lack of coordinated policies across regions leads to significant global warming. As the impact of climate change would be extreme, this scenario emphasises evaluating resilience to both sudden and long term physical climate threats. While transition risks are minimal, the scenario is marked by severe consequences of physical risks, such as heightened change in climate and breaching of global tipping points. These impacts could have significant implications for economies at both local and international levels.

- **Scenario 2: Moderate carbon regulations, resulting in moderate GHG emissions and temperatures (SSP 2-4.5) (intermediate scenario):** This scenario outlines a moderate pathway of GHG, with high challenges to both mitigation and adaptation. It assumes that global trends in technology, economic, and social remain relatively stable, following historical patterns. Economic and developmental progress is uneven, with some nations advancing steadily while others lag behind.

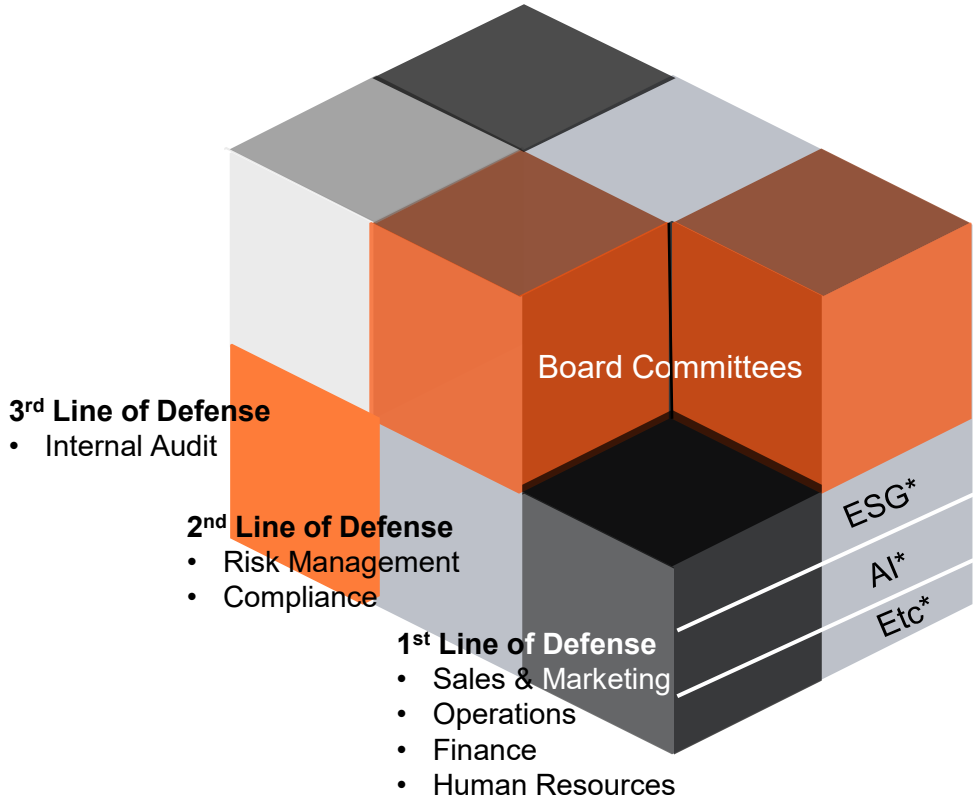
- **Scenario 3: High carbon regulations, resulting in lower carbon emissions and lower temperatures (SSP 1-1.9) (high transition risk):** In this pathway, global governments implement robust climate policies aimed at achieving net-zero emissions by 2050, successfully limiting global temperature rise to 1.5°C. This scenario is driven by early and decisive investments in renewable energy infrastructure and strong policy alignment. It focuses on the risks and opportunities associated with rapid decarbonisation. The swift pace of regulatory and behavioural changes introduces substantial transition risks, particularly in the short term, as fossil fuel use is aggressively reduced. Although physical climate risks persist, they are less dominant than in Scenario 1.

The results are summarised below, together with the impact of each scenario on the Group's strategy and business model:

	Short-term (0 to 12 months)	Medium-term (1 to 5 years)	Long term (beyond 5 years)
	Impact on the Group's strategy and business model		
Scenario 1 SSP 5-8.5 (High physical risk) High GHG emissions in the absence of Government policies to combat climate change; global warming of between 3.2°C and 5.4°C is projected by 2100.	*Physical risk exposure: Low to Medium* *Transition risk exposure: Low* The Group expects a lack of coordination on emission reduction initiatives. Minimal transition in government policy is anticipated as governments remain divided on climate action. Additionally, rollbacks on certain policies are expected, resulting in weakened environmental standards. While transition risks remain low, physical impacts of climate events begin to compound. Without sufficient investment in climate mitigation and adaptation measures, the Group will face rising operational disruptions.	*Physical risk exposure: Medium to High* *Transition risk exposure: Low* A lack of robust climate-related policies from governments will keep transition risks low, but the direct impact from extreme weather events continue to put pressure on the Group's profitability. Physical climate change impacts intensify with more frequent severe weather events. These events result in disruption to the Group's operations and value chain, increasing operational costs. There is increased pressure from stakeholders to reduce emissions from operations, even though formal regulatory frameworks remain weak.	*Physical risk exposure: High to Very High* *Transition risk exposure: Low to Medium* Governments focus on short term adaptation measures as opposed to decarbonisation, keeping transition risks relatively low. The Group becomes increasingly vulnerable to physical climate risks, particularly in relation to extreme weather events. Adaptation measures adopted, such as investment in flood mitigation measures and advancement in genomic research will be essential to sustaining profitable operations. The Group has not provided quantitative information as the level of measurement uncertainty is significant that the resulting data is not useful to the users of this report. This includes data about climate outcome in the long term and the effect of those outcomes on the Group.
Financial impact	Under this scenario, the Group's profits before tax are expected to decrease by RM2.0 to RM4.0 million per annum in the short term.	Under this scenario, the Group's profits before tax are expected to decrease by RM7.0 to RM13.0 million per annum in the medium term.	

Further details on the Group's strategy and business model

6 The outcome from climate scenario analysis will need to be utilised and embedded as part of the overall enterprise risk management process



An illustration of how monitoring of climate risks needs to be embedded across the organisation's ecosystem

Area of responsibility	Owner
Lead the development of organisation-wide Business Strategy and vision	
Design and simulate climate scenario analysis in alignment with the Business Strategy	
Update Key Risk Indicators ("KRI") to reflect the climate risks identified for monitoring	
Update Key Performance Indicators ("KPI") for behavioural alignment to the KRIs and Business Strategy	
Drive operations in alignment to the Business Strategy, KRIs and KPIs	
Drive consistency of external financial & non-financial disclosure requirements, e.g., IFRS, analysts report	
Compliance and Internal Audit programmes which incorporate climate risk assessments	

How will these the traditional 3rd line of defense address emerging risks arising from sustainability (including climate) matters?

Role:
- Chief Executive Officer ("CEO")
- Chief Risk Officer ("CRO")
- Chief Financial Officer ("CFO")
- Chief Sustainability Officer ("CSO")
- Chief Human Resource Officer
- Chief Technology Officer ("CTO")
- Chief Operations Officer ("COO")
- Chief Compliance Officer ("CCO")
- Chief Internal Auditor ("CIA")

** Emerging and new areas of risks are expected to be considered across the Board and Management*

There remains challenges in embedding sustainability as part of the business – the same is relevant in performing climate scenario analysis

People

- Lack of buy-in on the importance of reporting sustainability data
- More practical and in-depth upskilling required beyond awareness training

Process

- Lack of clarity on roles and responsibilities in preparing sustainability reports
- Data is only compiled annually, often lacking periodic audits and reviews

Data and Technology

- Data are not readily available to be examined
- Absence of a centralised ‘source of truth’ for ESG data

What is needed in performing climate scenario analysis ?

A team that can provide **linkages between risk and financial impact**

Formalised reporting **process, structure and templates**, in accordance with RACI framework

Identify material information for disclosure, including **source data**

Contact us

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LinkedIn

Thank you

pwc.com

Suruhanjaya Sekuriti
Securities Commission
Malaysia

Session 3: Understanding Climate Scenario Analysis

Farhana Jabir

Director
Sustainability and Climate Change Practice
PwC Malaysia

Submit your questions on Slido

Suruhanjaya Sekuriti
Securities Commission
Malaysia

DATA TO DISCLOSURES FORUM

Strengthening Data Capacity for NSRF Reporting Entities

Friday, 17 October 2025
9:00am – 12:30pm
Securities Commission Malaysia

WiFi: Event@SC
Password: SC50490KL

Organised by the Advisory Committee
for Sustainability Reporting (ACSR)

Suruhanjaya Sekuriti
Securities Commission
Malaysia

Session 4: Integrated Reporting Across the Supply Chain: Bursa CSI Solution

Wong Hui Yin
Acting Director
Data & Digital Services
Bursa Malaysia

Data to Disclosures (D2D) Forum

Integrated Reporting Across the Supply Chain: CSI Solution

17 October 2025

CONTENT: Overview of CSI Solution

1 Overview of Centralised Sustainability Intelligence (CSI) Solution

2 CSI Solution: Value-Added Services

Overview of Centralised Sustainability Intelligence (CSI) Solution

01

BURSA MALAYSIA

Launched in June 2024, the CSI Solution has enhanced PLCs' sustainability reporting and accelerated their decarbonisation journey

Announcement by Prime Minister

KUALA LUMPUR, 8 March 2023 (Bernama) – "This (CSI) platform has the potential to become a **key enabler** to Malaysia's pivot to green and support our sustainable development while creating high-skilled jobs for our progress towards a high-income nation."

Prime Minister, YAB Dato' Seri Anwar Ibrahim-

Early Adopters Programme

CSI's Launch to Support MITI's NIMP 2030

KUALA LUMPUR, 21 June 2024 – "This inclusive platform **supports ESG data reporting and supply chain decarbonisation** for all Malaysian corporates, enabling financial institutions to create tailored green financing products, especially for SMEs."

- Minister of MITI, YB Senator Tengku Zafrul

The CSI Platform complements JC3's GVC programme to facilitate Malaysian companies, particularly SMEs, to green their operations.

Under this collaboration, users of the CSI Platform can benefit from the GVC programme if eligible, whereas SMEs considering to participate in the GVC programme can leverage the CSI Platform as the reporting tool.

Targeted State and Sectoral Engagements

Bursa Malaysia designates CSI Platform for sustainability and climate reporting

BURSA MALAYSIA

MEDIA RELEASE

BURSA MALAYSIA DESIGNATES CENTRALISED SUSTAINABILITY INTELLIGENCE PLATFORM FOR SUSTAINABILITY AND CLIMATE REPORTING

- *The CSI Platform now supports IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures under the National Sustainability Reporting Framework at no cost*
- *Introduces new AI-powered services to streamline disclosures and reduce reporting costs*

Kuala Lumpur, 25 March 2025 – Bursa Malaysia Berhad ("Bursa Malaysia" or the "Exchange") today announced the readiness of its Centralised Sustainability Intelligence ("CSI") Platform to support ISSB IFRS S1 and S2 disclosure requirements adopted under the National Sustainability Reporting Framework (NSRF). With this development, the CSI Platform will accordingly serve as the Exchange's designated sustainability reporting channel for all public listed companies (PLCs). As part of the designation, the platform has been enhanced to include IFRS reporting modules alongside its Scope 1 and Scope 2 carbon calculator, all of which are available to PLCs at no cost.

KUALA LUMPUR, 25 March 2025 – "Bursa Malaysia today announced the readiness of its **CSI Platform to support ISSB IFRS S1 and S2 disclosure requirements** adopted under the National Sustainability Reporting Framework (NSRF). With this development, the CSI Platform will accordingly serve as the **Exchange's designated sustainability reporting channel for all PLCs. "**

- Media release, Bursa Malaysia

Early Adopters 6 → 30 → >200

#BI15003#

BURSA MALAYSIA

CSI SOLUTION: Connecting data, people and purpose in one comprehensive solution to drive Malaysian companies' sustainability excellence

CSI Solution
Centralised Sustainability Intelligence

Connecting data, people and purpose in one comprehensive solution to drive Malaysian companies' ESG excellence, for global competitiveness

Platform

ESG solutions for corporate and value chain decarbonization

Services

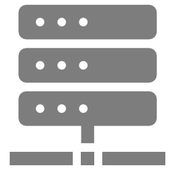
Knowledge partners to support onboarding, training and report preparation

Financing

Corporate and SME/MSME financing programmes

Desired Outcomes

Adhere to global and domestic standards *(e.g. GRI, TCFD, IFRS, SEDG)*



Unified data hub for informed policy and decision-making

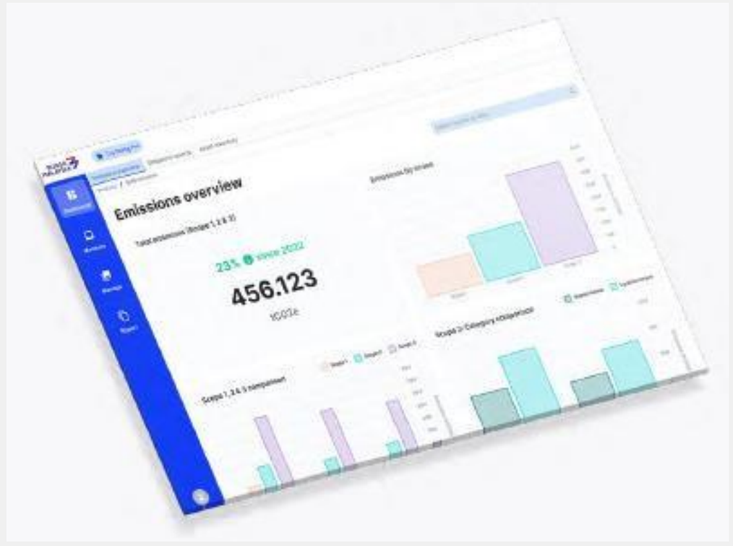
Access to sustainable financing via BNM CCPT and JC3 GVC

Connect to ASEAN-Interconnected Sustainability Ecosystem

BURSA MALAYSIA

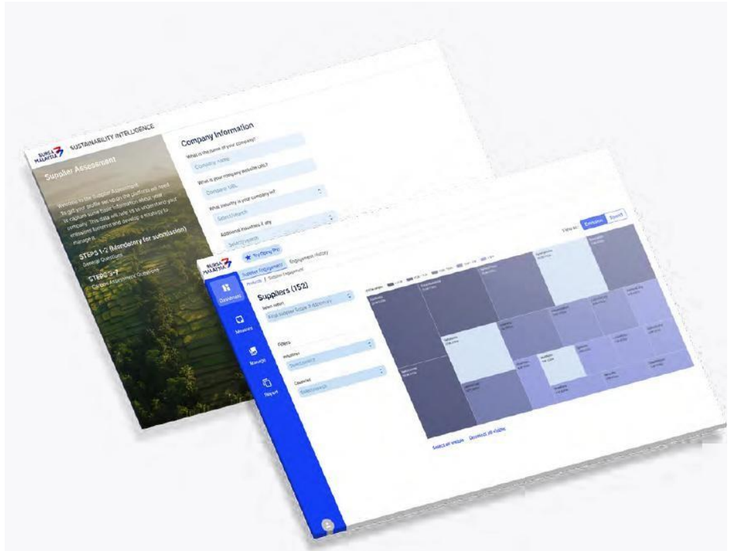
CSI Platform – *Measure, Manage, Report*

MEASURE



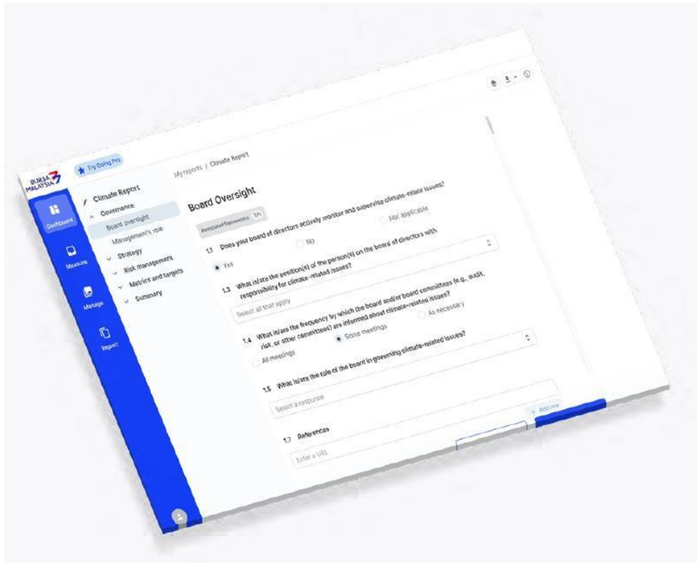
- The GHG Emissions Calculator for Scope 1 & 2 emissions.
- Estimate Scope 3 emissions and identify supply chain hotspots using the GHG Emissions Calculator.

MANAGE



- The Supplier Engagement Tool allows corporate to pinpoint high-emission areas and collaborate with supply chain to make impactful emission cuts.
- Invite suppliers to upskill through training and certification with our knowledge partners.

REPORT

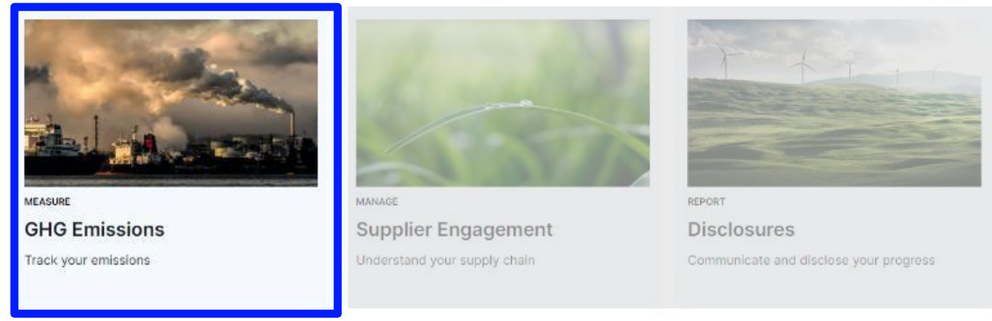


- The reporting tools aligned with IFRS S1 and IFRS S2 standards, it ensures credibility, efficiency, and compliance with both local and global requirements.

CSI Platform – *Measure* (1/3)

MEASURE - GHG Emissions Calculator

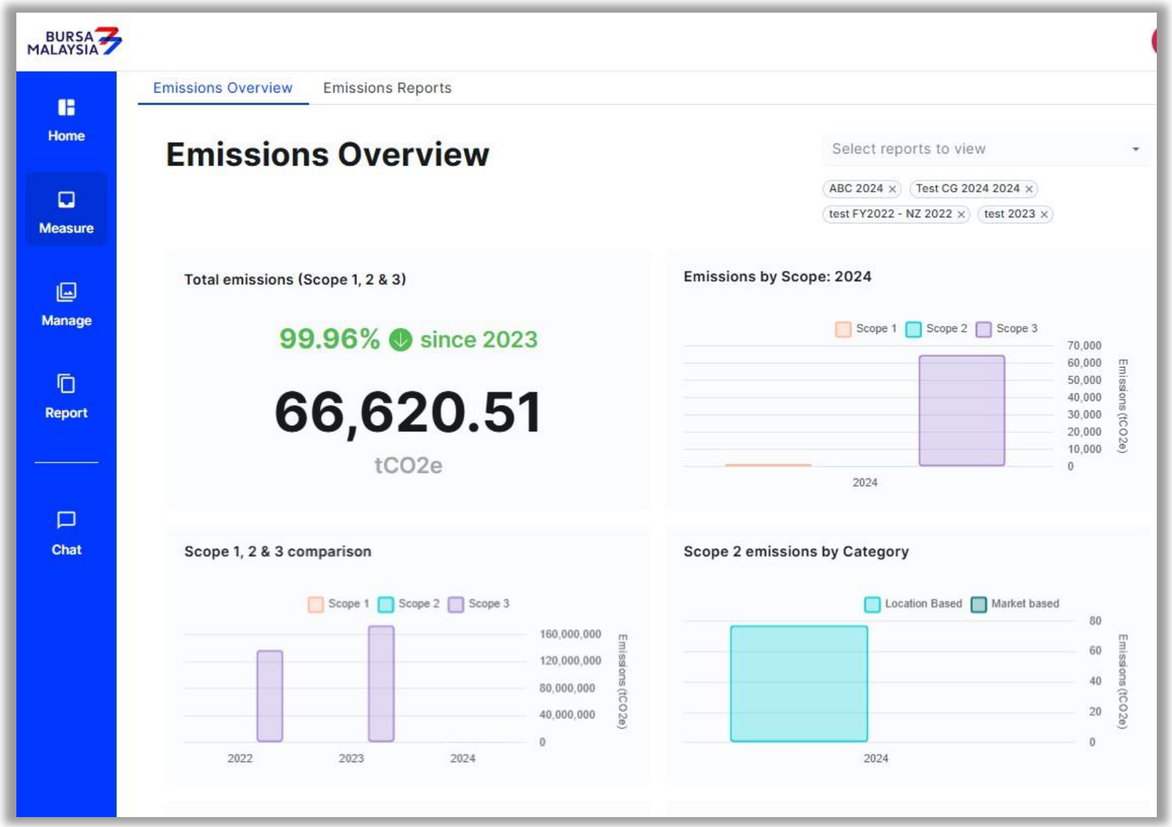
The carbon accounting tool allows a corporate to input and manage data effortlessly in one place and get comparative analytics year over year.



What is it? & use cases

Corporates get a comprehensive understanding of Scope 1, 2 and 3 emissions, which helps to identify emissions hotspots across scopes.

- Monitor Scope 1,2,3 emissions aligned to the GHGP
- Corporates annual sustainability reporting
- Identify emissions hotspots across scopes



Main features

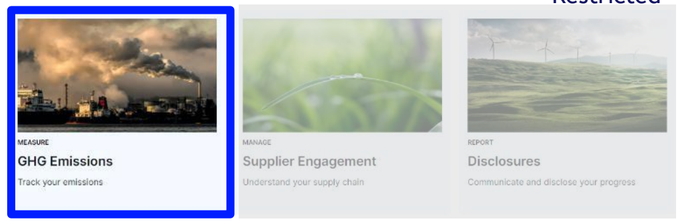
- Scope 1 calculator (DEFRA EF)
- Scope 2 calculator (Suruhanjaya Tenaga & Enerdata EF)
- Scope 3 calculator based on a spend methodology (Fair Supply)***

****Accessible as part of the Supplier Engagement Solution*

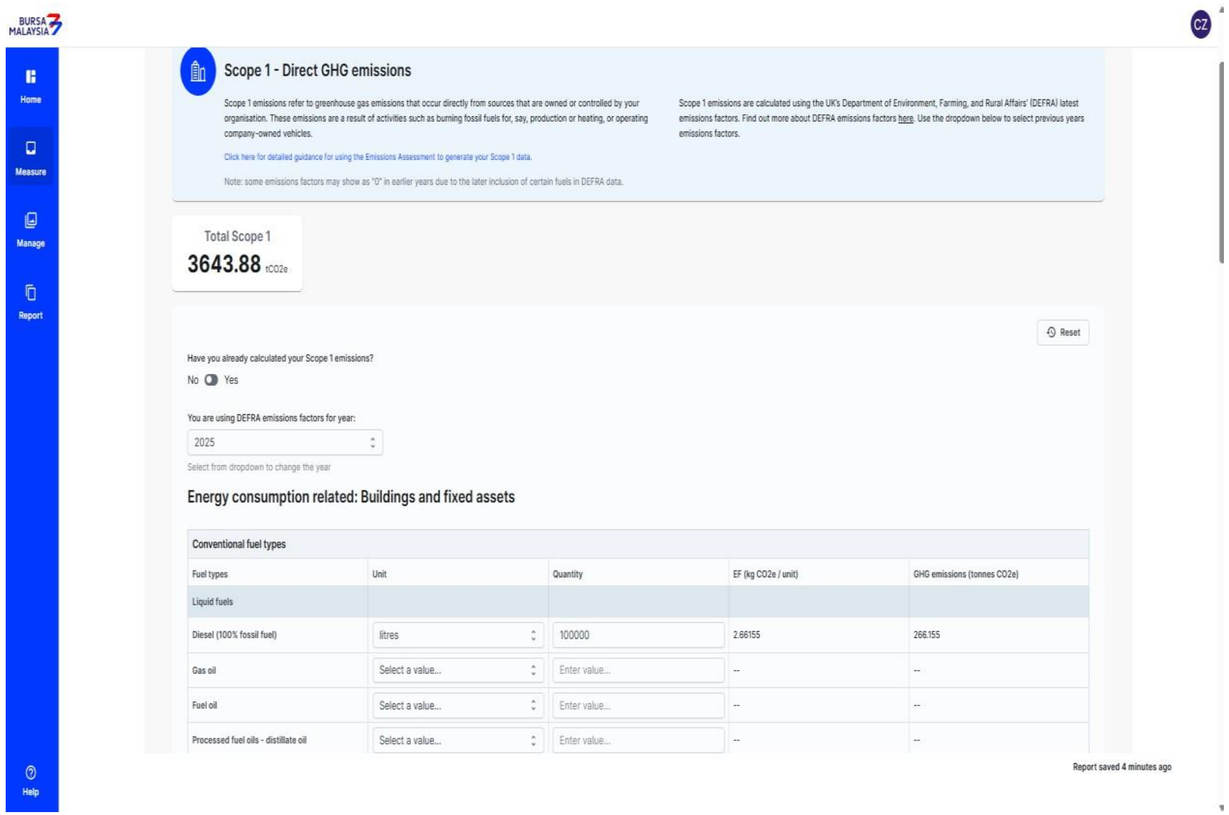
BURSA MALAYSIA

Restricted

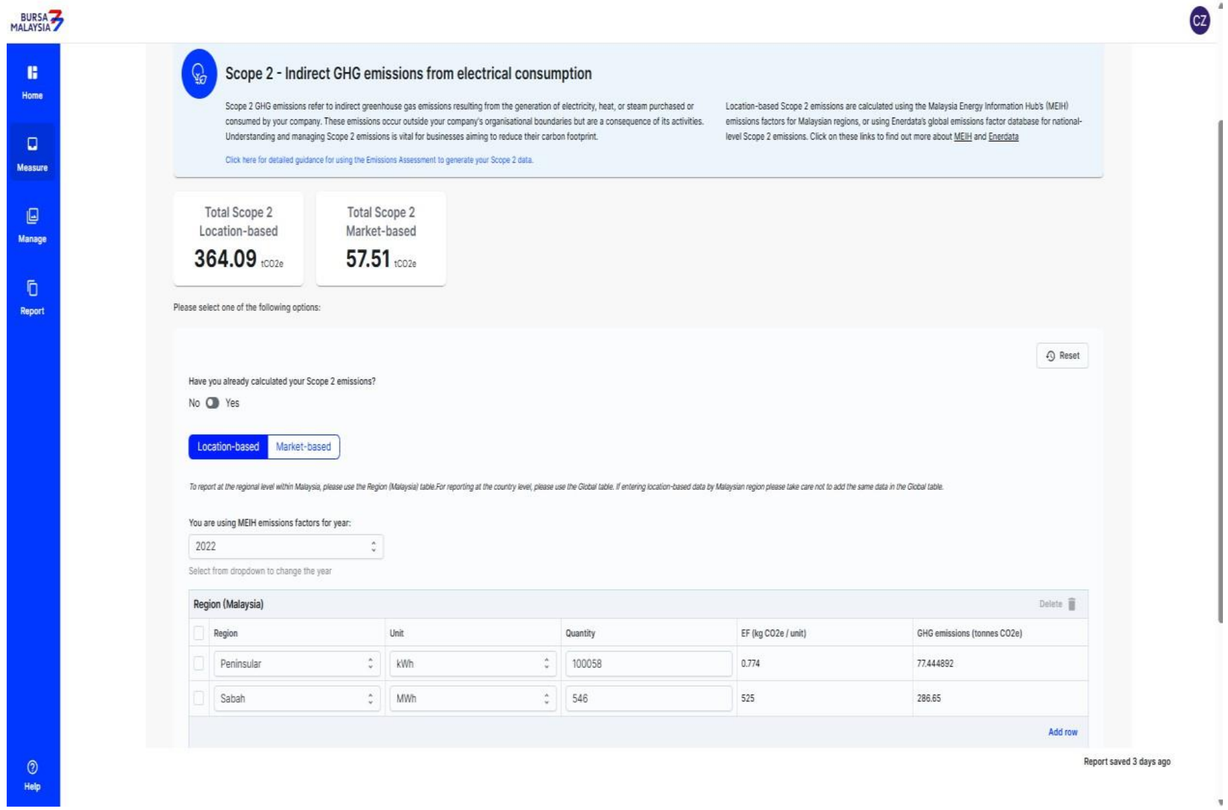
CSI Platform – *Measure* (2/3)



Screenshot - GHG Emissions Calculator Scope 1 & Scope 2



Scope 1 - Direct GHG emissions calculator
(DEFRA EF)

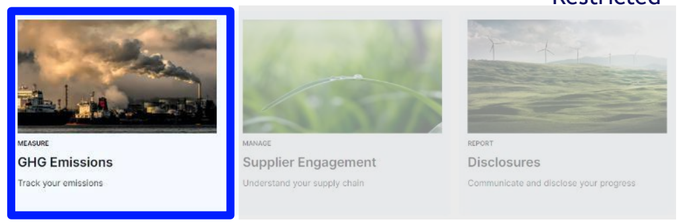


Scope 2 - Indirect GHG emissions from electrical consumption calculator
(Suruhanjaya Tenaga & Enerdata EF)

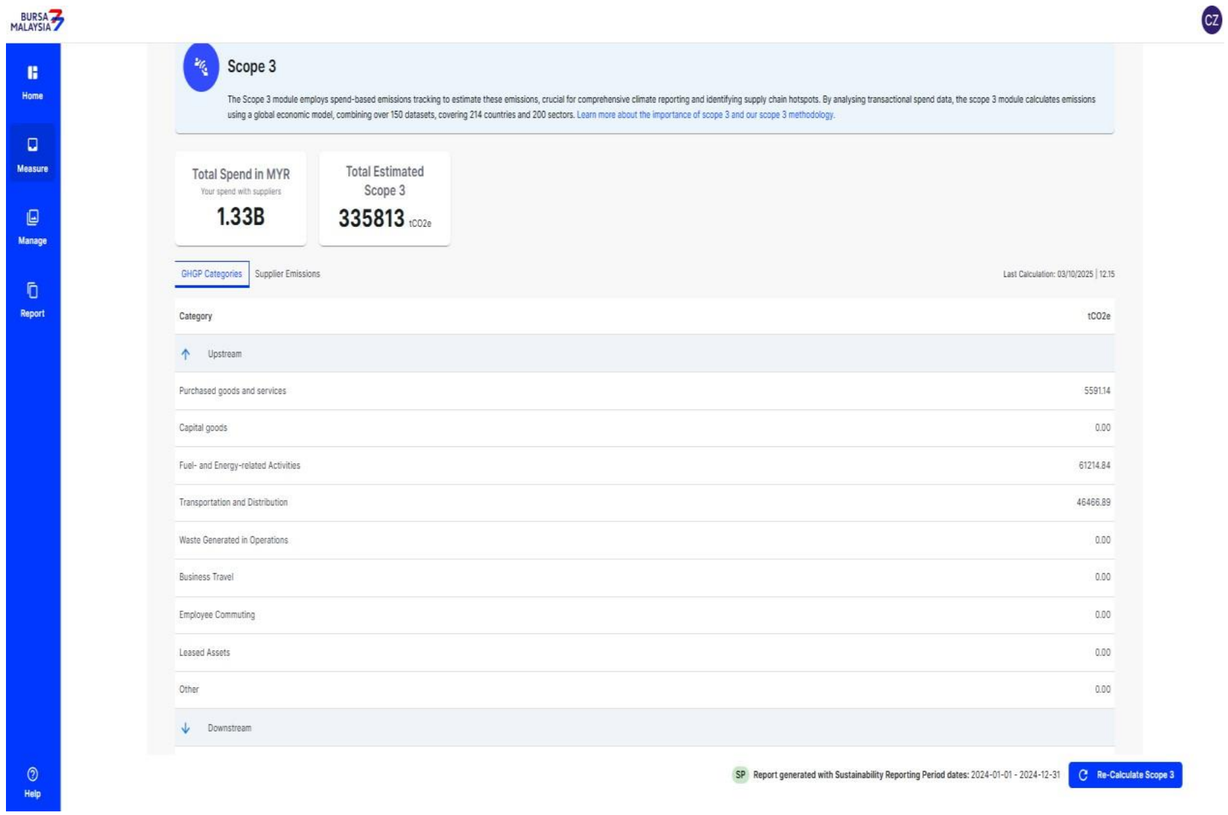
BURSA MALAYSIA

Restricted

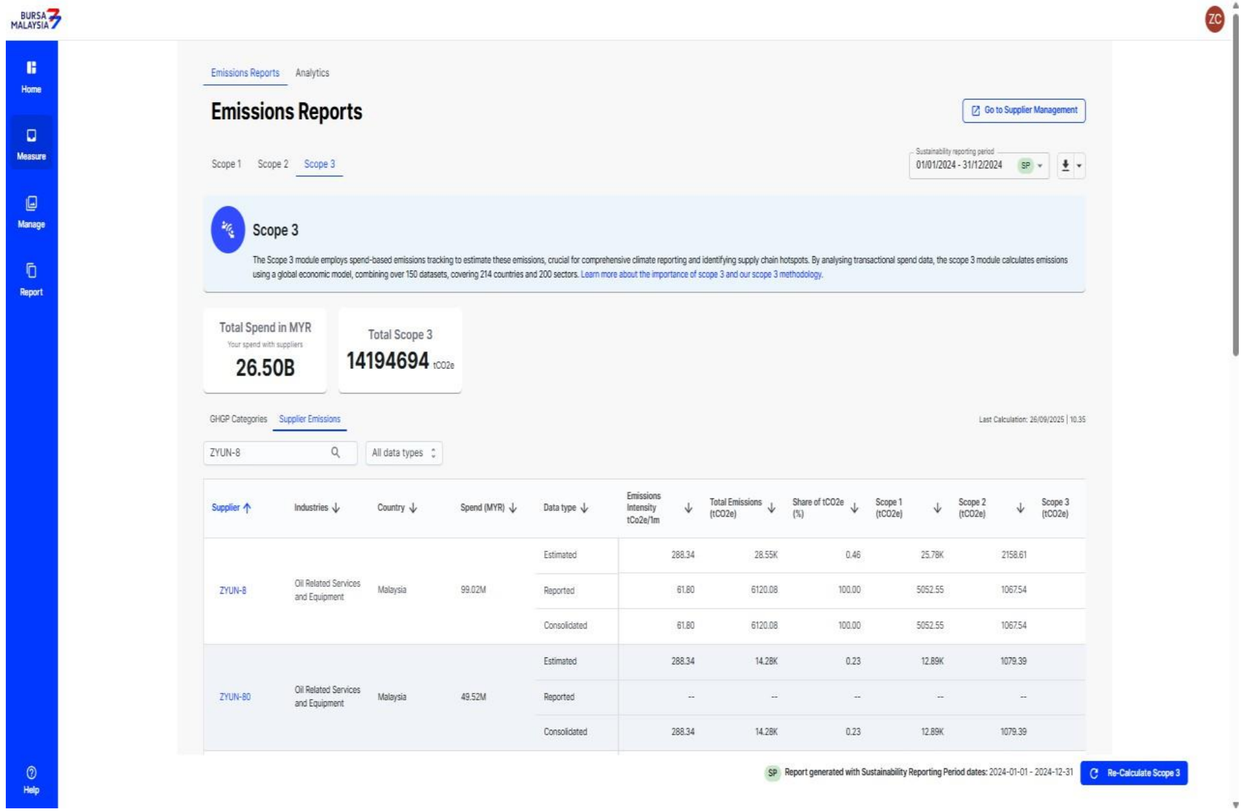
CSI Platform – *Measure* (3/3)



Screenshot - GHG Emissions Calculator Scope 3



Scope 3 emissions is categorised into 15 categories, and organised into upstream (acquired goods and services) and downstream (sold goods and services) emissions



Estimated and reported Scope 3 by each supplier

CSI Platform – *Manage* (1/3)

MANAGE - Supplier Management & Engagement Tool

The supplier engagement tool allow corporate to analyse Scope 3 emissions and engage with suppliers with the highest carbon footprint and work with them to gather additional data, set targets and monitor progress.

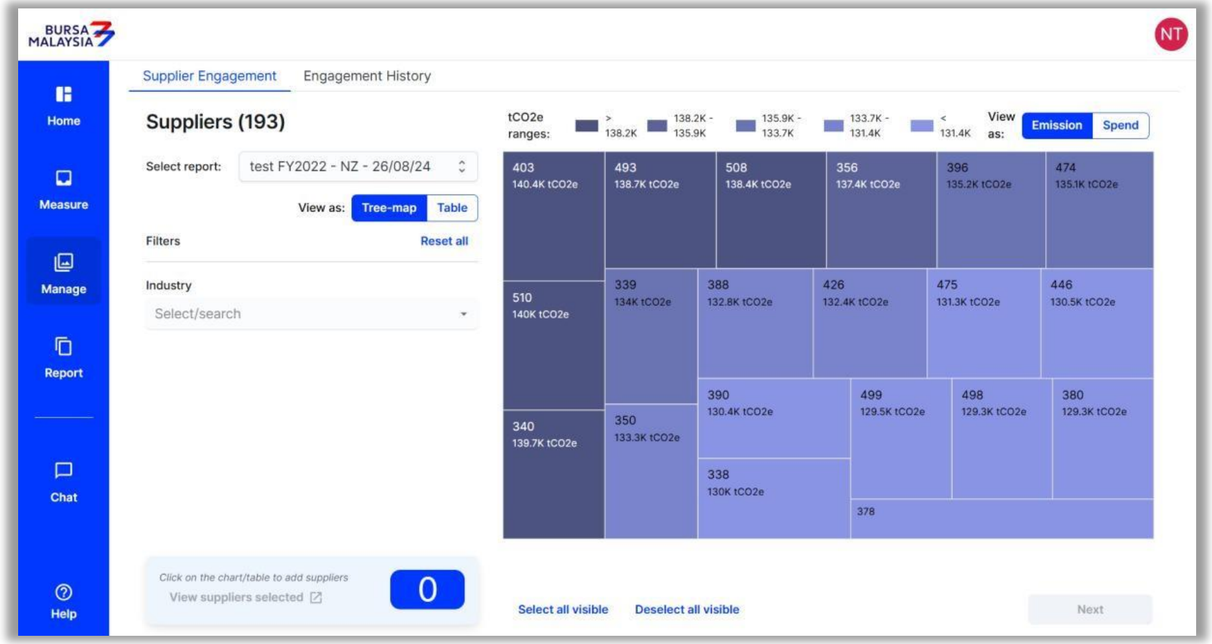
What is it? & use cases

Provides a visual representation of emissions hotspots across your supply chain and the ability to engage with suppliers to collect reported data.

- Procurement teams running supplier engagement programs
- Corporates looking to collect reported data from supply chains to increase the quality of their scope 3 assessment
- Financing opportunities for suppliers who make progress

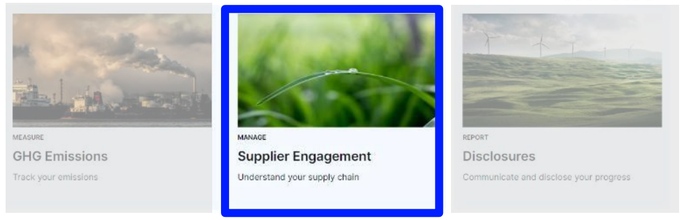
Main features

- Uses supplier estimated emissions to show biggest impact on your business
- Create a custom supplier engagement programme and engage directly through the tool
- Get reported data from suppliers to replace the estimated data from Fair Supply

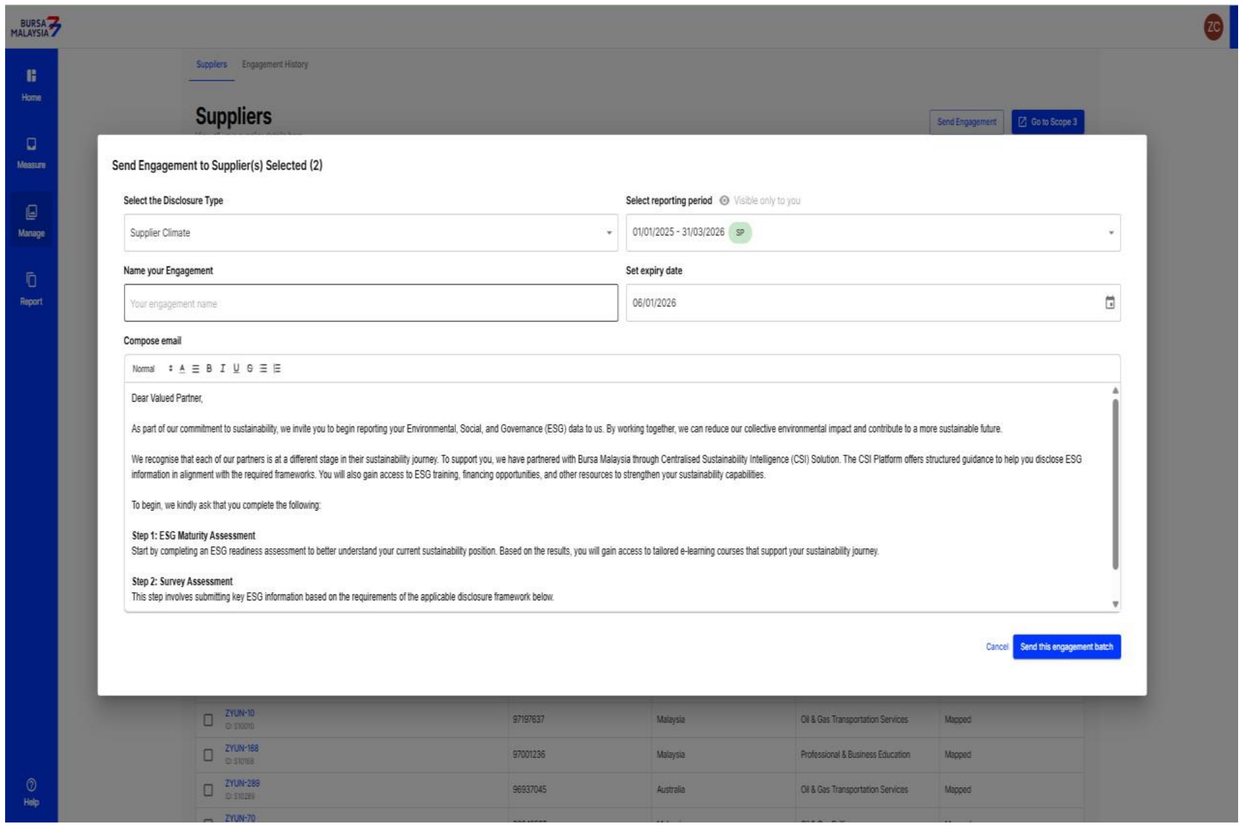


Restricted

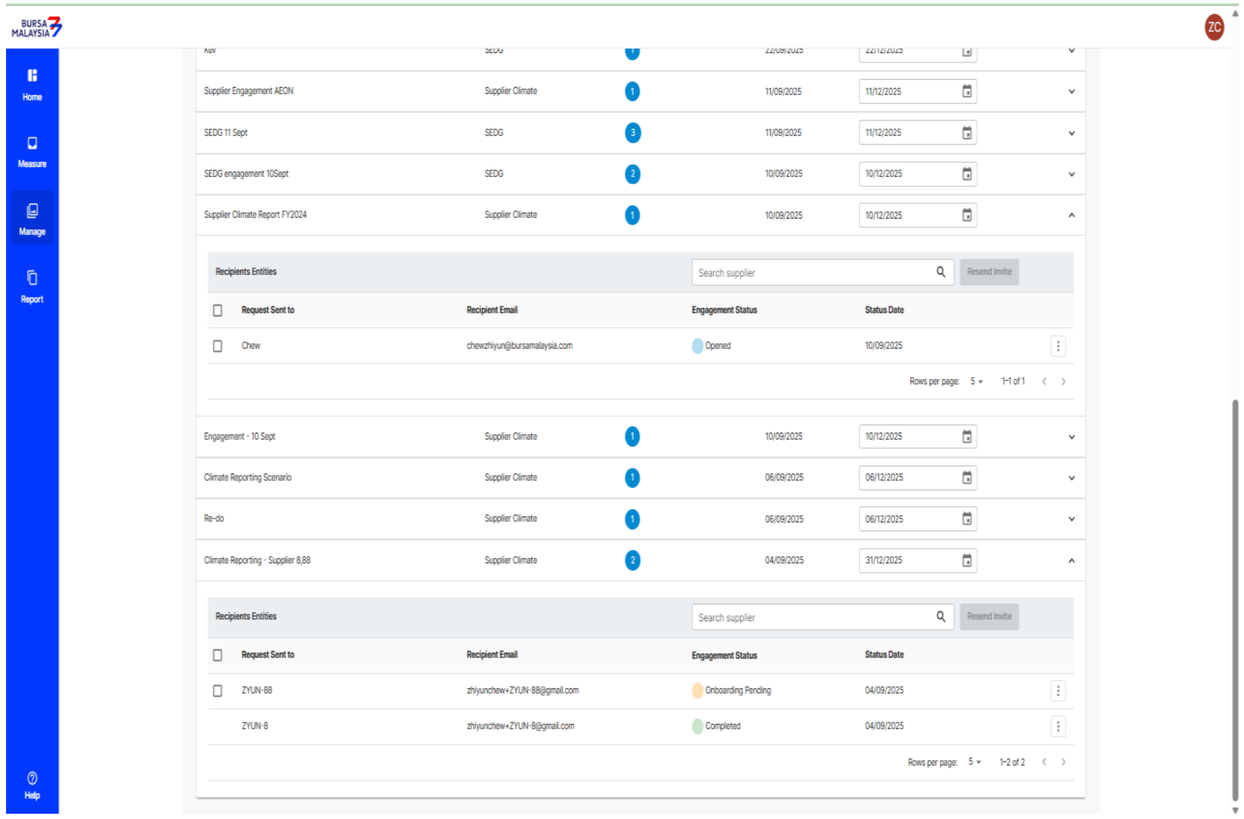
CSI Platform – *Manage* (2/3)



Screenshot - Supplier Engagement Tool



Template email for the supplier engagement



Engagement history page to track on the engagement status

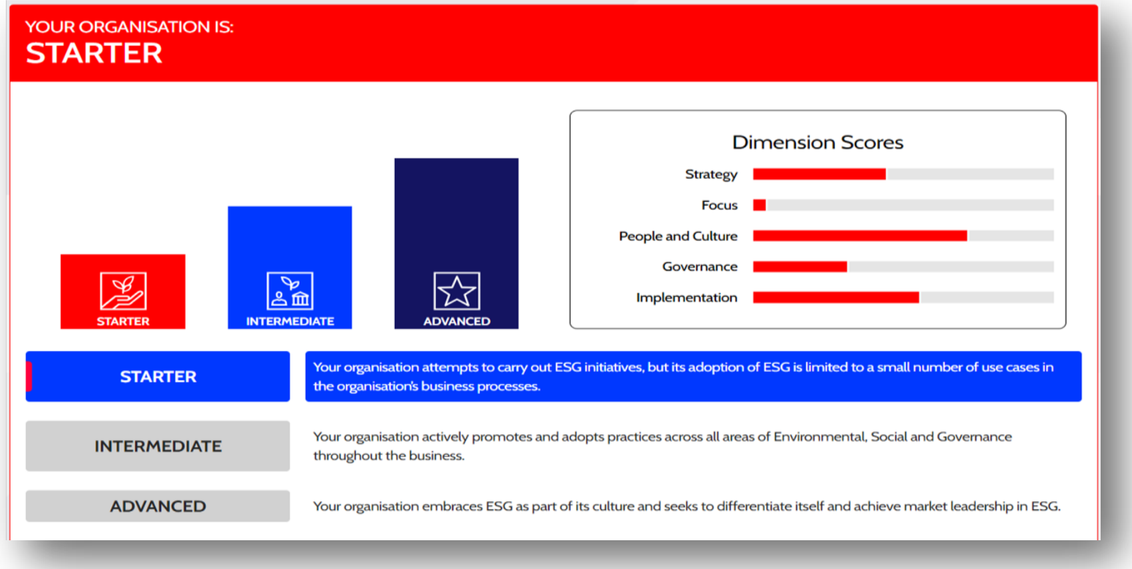
CSI Platform – *Manage* (3/3)

MANAGE - Supplier's Sustainability Readiness

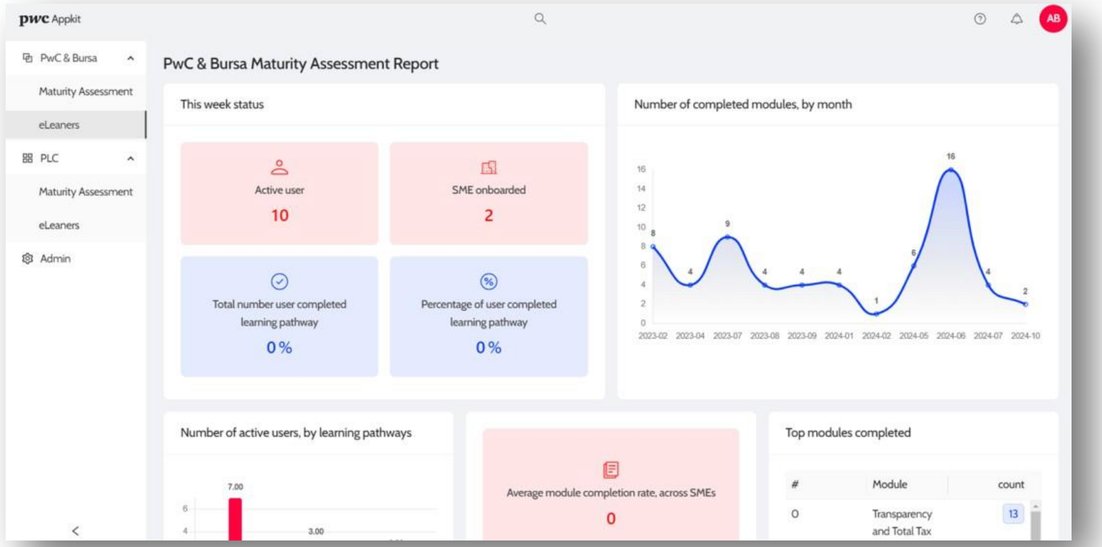
The ESG Maturity Assessment is a self-evaluation tool designed to help suppliers understand their current ESG maturity level. The resulting report offers tailored access to sustainability learning courses, enabling them to build knowledge and effectively prepare for ESG disclosures to corporates.

Main features

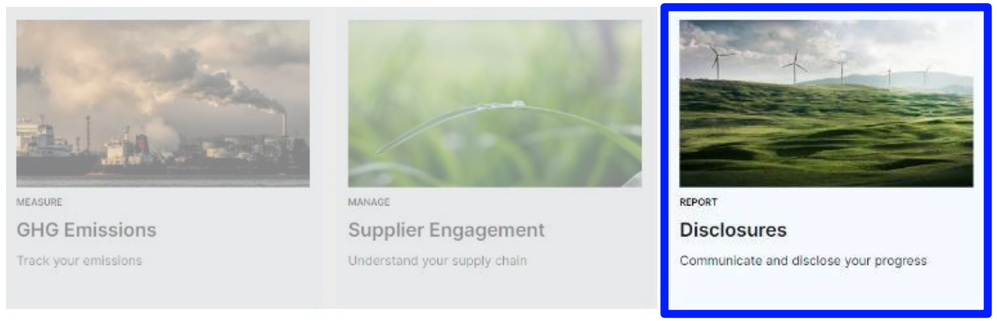
- Suppliers to gain insights into their own maturity level and knowledge in sustainability
- ESG capacity building and training courses tailored for SMEs based on their level of readiness supporting their readiness to provide ESG disclosures to corporates
- Track your suppliers' progress and completion



Foundational	Intermediate	Advanced
Understanding Sustainability	Introduction to Sustainability Reporting	Understanding Circular Economy
Understanding GHG Emissions	Introduction to Sustainable Supply Chain	Understanding Sustainable Finance
Introduction to Human Rights	Overview of Occupational Safety and Health	
Foundations of Integrity		



CSI Platform – *Report*

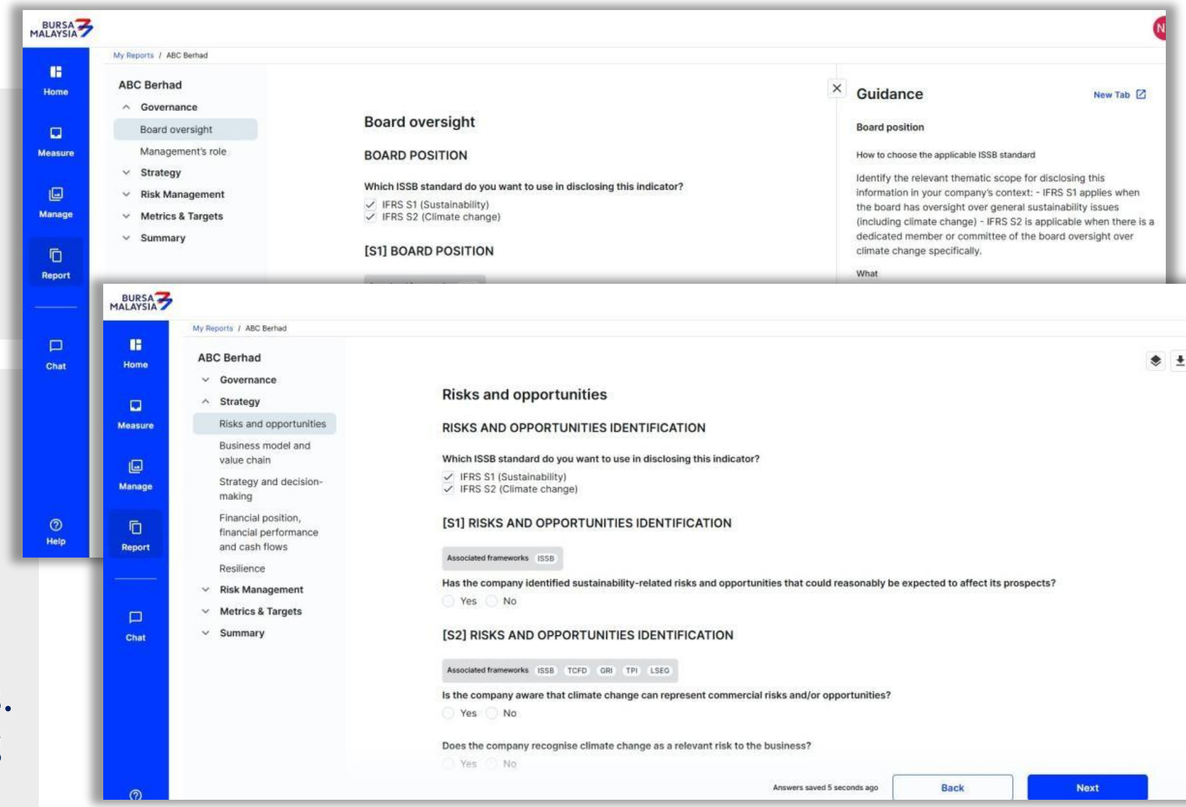


REPORT – Disclosures

The reporting module enables corporates to align their reporting with leading global sustainability standards and frameworks. This simplifies corporate reporting, facilitating the creation of easily shareable reports for key stakeholders.

What is it? & use cases

Comprehensive Sustainability reporting tool for corporates of all sizes. Annual sustainability reporting that is aligned to the leading global and local frameworks.



Main features

- 'Report only once' with common indicators across frameworks mapped.
- Aligned to leading frameworks like ISSB, GRI, TCFD, GHGP (LSEG ESG).
- Climate and sustainability reporting.
- Reporting made accessible to corporates of different maturity levels.
- Detailed guidance and tool tips to guide users through the reporting process.

CSI Solution

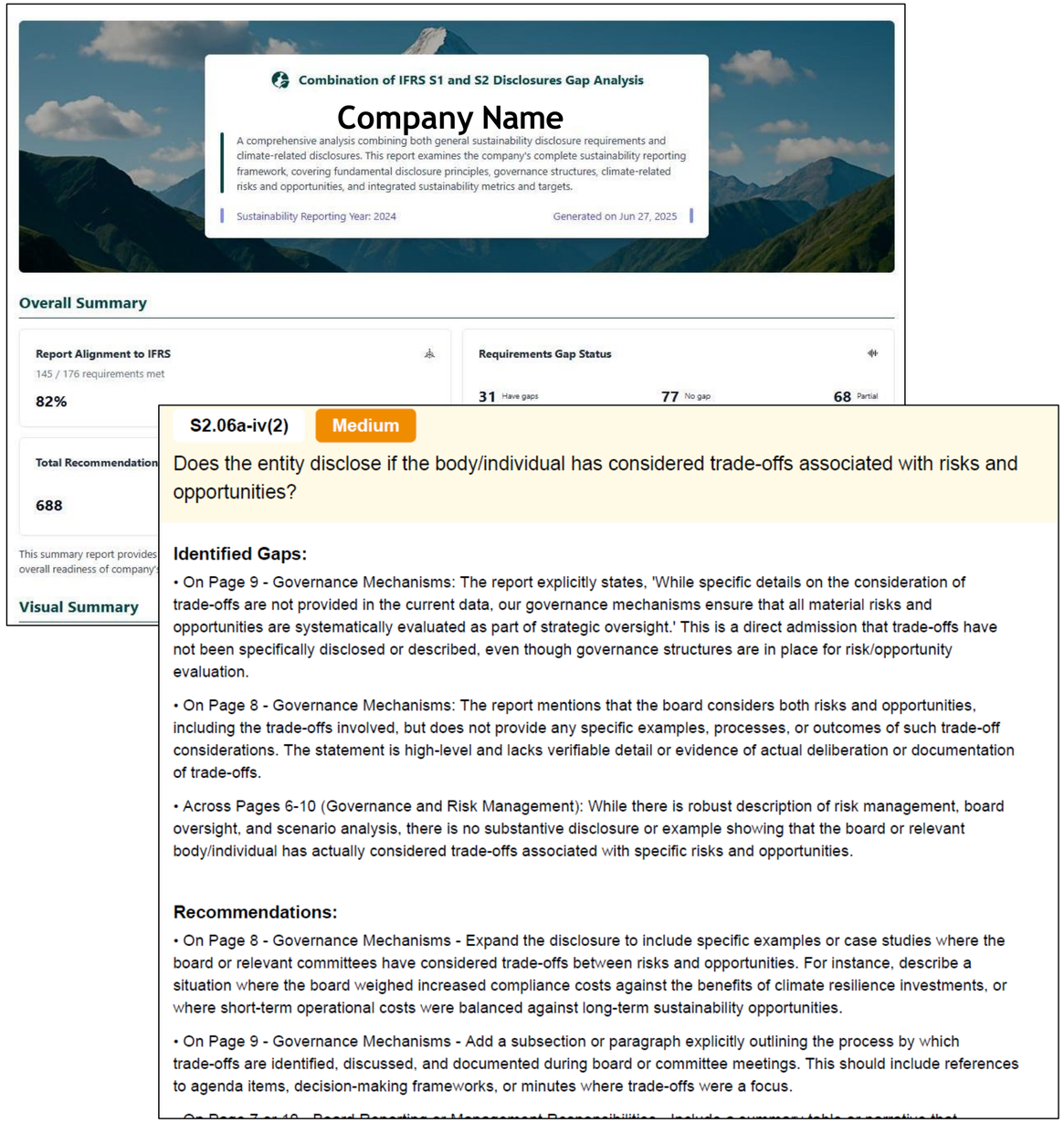
Value-Added Services

02

CSI VALUE-ADDED SERVICES #1

CarbonGPT's Gap Analysis Report to improve your IFRS S1 & S2 readiness

Features	Summary Report *(provided as part of this engagement)*	Full Detailed Report	
		S1 report	S2 report
Pages	3 Pages	40+ Pages	100+ Pages
Requirements Analysed	Overview only	52 S1 requirements	131 S2 requirements (160 S2 requirements for Financial Services, REITs and Property sector)
Gap Identification	Section-level only	Line-by-line requirement assessment	
Page References	Not included	Exact page numbers in your report	
Recommendations	General suggestions	100+ specific, actionable recommendations	100+ specific, actionable recommendations
Implementation Guidance	Basic direction	Step-by-step improvement instructions	
Consultation by Carbon GPT	Not included	60-minute walkthrough of key findings and recommendations	



#BI15003#

Carbon GPT

CarbonGPT's AI-powered tool for sustainability reporting

Carbon GPT

- Backed by Malaysia Digital Economy Corporation (MDEC). Part of MDEC's network of domestic fintech that is being groomed through its funding programme
- Proven success in producing generative AI sustainability report, compliant to Malaysia regulatory requirements
- Successfully assisted large companies with reporting during POC
- Key solutions include AI-SR and IFRS S1 and S2 Gap Analysis

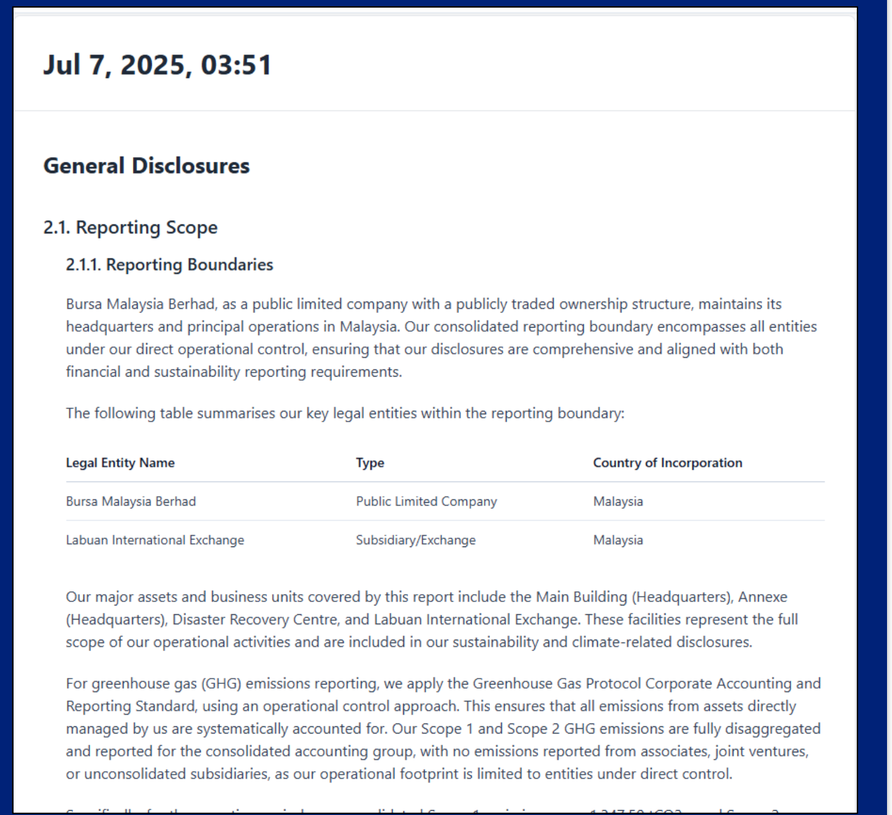
Carbon GPT's AI-Sustainability Reporting (AI-SR)

Generates a base sustainability report that complies with regulatory requirements and industry standards, using disclosure inputs from the CSI Platform.

a) Aggregate data from diverse sources, with thorough analysis and presentation, tailored to align with the specific language and narrative style unique to each corporation.

b) Effectively shorten the time required to produce sustainability report

c) Craft narratives that emphasise critical sustainability achievements and objectives, ensuring the reports are not only data-driven but also compelling and engaging.



Jul 7, 2025, 03:51

General Disclosures

2.1. Reporting Scope

2.1.1. Reporting Boundaries

Bursa Malaysia Berhad, as a public limited company with a publicly traded ownership structure, maintains its headquarters and principal operations in Malaysia. Our consolidated reporting boundary encompasses all entities under our direct operational control, ensuring that our disclosures are comprehensive and aligned with both financial and sustainability reporting requirements.

The following table summarises our key legal entities within the reporting boundary:

Legal Entity Name	Type	Country of Incorporation
Bursa Malaysia Berhad	Public Limited Company	Malaysia
Labuan International Exchange	Subsidiary/Exchange	Malaysia

Our major assets and business units covered by this report include the Main Building (Headquarters), Annexe (Headquarters), Disaster Recovery Centre, and Labuan International Exchange. These facilities represent the full scope of our operational activities and are included in our sustainability and climate-related disclosures.

For greenhouse gas (GHG) emissions reporting, we apply the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard, using an operational control approach. This ensures that all emissions from assets directly managed by us are systematically accounted for. Our Scope 1 and Scope 2 GHG emissions are fully disaggregated and reported for the consolidated accounting group, with no emissions reported from associates, joint ventures, or unconsolidated subsidiaries, as our operational footprint is limited to entities under direct control.

Reference Number #000000

BURSA MALAYSIA

CSI VALUE-ADDED SERVICES #3

SustenyX's AI-Sustainability Ratings Analyser to improve your ESG Ratings

sustenyx

- **Backed by Malaysia Digital Economy Corporation (MDEC)**
- **AWS-affiliated** local fintech and in the process of getting onboarded to the GTI programme
- Also developed **ChatESG**, which is integrated into the CSI Platform
- Successfully improved FTSE4Good ESG ratings of **more than 10 companies** during POC

SustenyX's AI-Sustainability Ratings Analyser (AI-SRA)

A - Rating Optimization Report

- Predict or forecast your upcoming score
- Identified key theme(s) for score optimization.
- Highlight immediate opportunities and areas for growth

B - Initial Assessment Report

- Indicative Score based on this year initial assessment outcomes
- Breakdown of number of indicators disclosures improved compared to previous year.
- Breakdown of indicator improvements by themes
- Guidance for feedback submission

CSI SOLUTION: Connecting data, people and purpose in one comprehensive solution to drive Malaysian companies' sustainability excellence

CSI Solution

Centralised Sustainability Intelligence

Sustainability Reporting Platform

Bursa Malaysia's designated sustainability reporting channel for PLCs

- ISSB reporting & other climate reporting
- GHG emissions calculator (Scope 1 & 2)
- Metrics and performance targets *(coming soon)*

CSI Supplier Engagement Solution

Targeted approach to support sustainability integration in supply chains

- Scope 3 calculator
- Supplier engagement & management
- Training on GHG emissions calculation & sustainability reporting
- ESG maturity assessment for suppliers

Sustainability Financing Solutions

- Incentivise your suppliers with the right financing programmes from our bank partners

New

CSI Value-Added Services

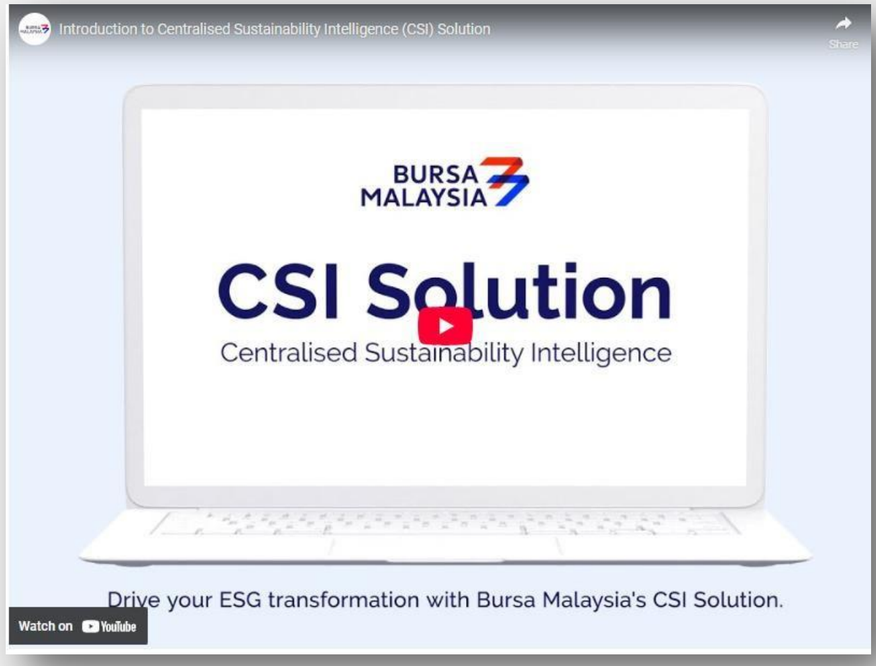
Digital services offered by CSI partners to help corporates streamline disclosures and reduce reporting costs

- AI-Sustainability Rating Analyser
- AI-Sustainability Reporting

BURSA MALAYSIA

Additional information…

- Visit our website
- Email us: csi@bursamalaysia.com



Thank you

BURSA MALAYSIA

Suruhanjaya Sekuriti
Securities Commission
Malaysia

Session 4: Integrated Reporting Across the Supply Chain: Bursa CSI Solution

Wong Hui Yin
Acting Director
Data & Digital Services
Bursa Malaysia

Suruhanjaya Sekuriti
Securities Commission
Malaysia

Session 5: Supporting SME Reporting: SEDG GHG Calculator

Navina Balasingam
General Manager
Capital Markets Malaysia

Akhilan Manivannan
Consultant
LASAJU Consulting Sdn Bhd

CM² capital markets MALAYSIA

Suruhanjaya Sekuriti
Securities Commission
Malaysia

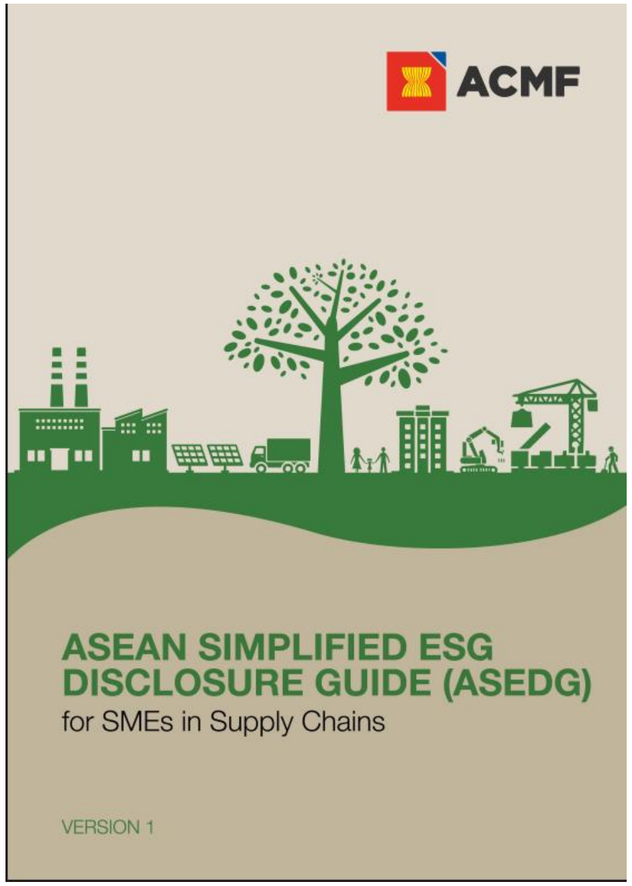
Simplified ESG Disclosure Guide (SEDG)

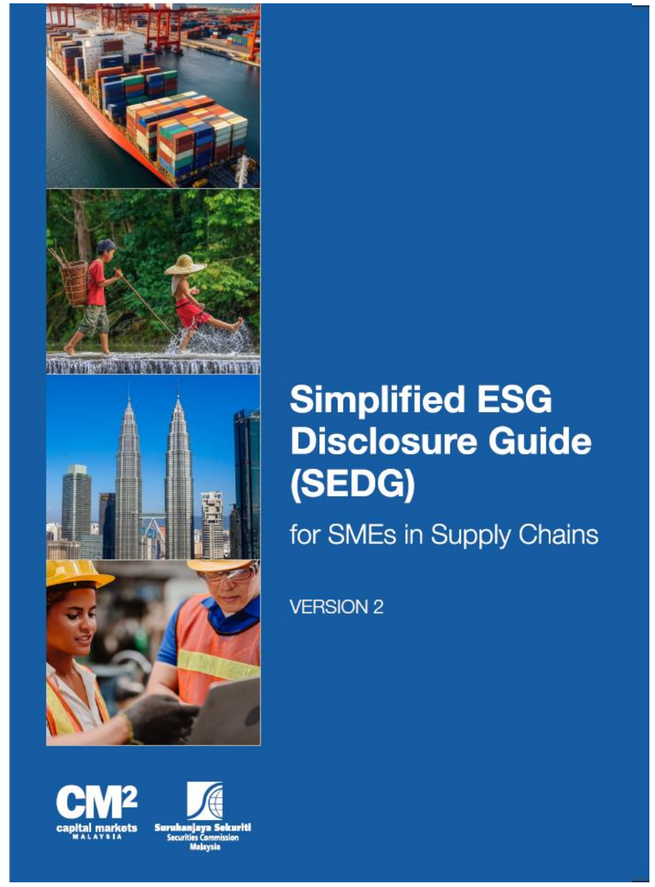
for SMEs in Supply Chains




Simplified ESG Disclosure Guide (SEDG) for SMEs in Supply Chains

Objective	• Provides SMEs (as the data preparers) with a simple and standard set of disclosures to track and report. • It provides **stakeholders** (as the data requesters) with a simple and standard set of disclosures to ask for
Target User	• SMEs that are **compelled** to track and report on ESG data – because they want to, or a required to by customers and/or financiers.
Standards and Frameworks Referenced	• Bursa Malaysia's Listing Requirements and Sustainability Reporting Guide, FTSE4Good, GRI, IFRS S1 and S2, and CDP
Addressing Different Sustainability Capabilities	• The 38 disclosures are divided into Basic, Intermediate and Advanced to cater for the different levels of sustainability **maturity** in each company
Supporting SEDG Adoption	• Adopter Programme – Large corporates, major banks and chambers of commerce • Nationwide workshops to ensure adoption of SEDG is accessible to SMEs • Multi-language versions





Consolidates and simplifies the many complex global and local ESG-related frameworks to improve the availability of ESG data and information by SMEs

Sectoral & Multi-language Guide

SEDG Sectoral Guide

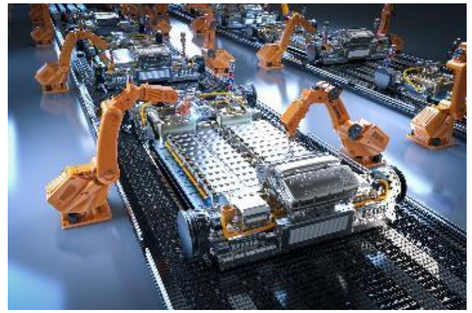
The sectoral guidance deep dives in specific sectors for the Environmental and Social pillars.

ENERGY

TRANSPORT & STORAGE

AGRICULTURE

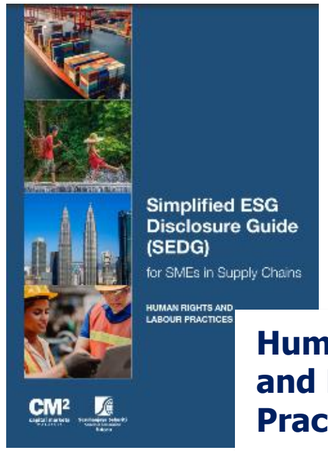
CONSTRUCTION & REAL ESTATE



MANUFACTURING

SEDG Adoption

- Practical video tutorial for all disclosures under the SEDG
- Nationwide workshops to ensure adoption of SEDG is accessible to SMEs
- Simplified GHG Emissions Calculator



Human Rights and Labour Practices Guide

Multilanguage versions

SEDG Adopters

Large Companies with Supply Chains

Financial Institutions

Trade Associations, Chambers of Commerce and Trade Commission

Investors

Regulators and Government Agencies

ESG Reporting Platforms and Tools

Service Providers, Consultants and Non-Governmental Organisations (NGOs)

SEDG GHG Emission Calculator

CM² capital markets MALAYSIA

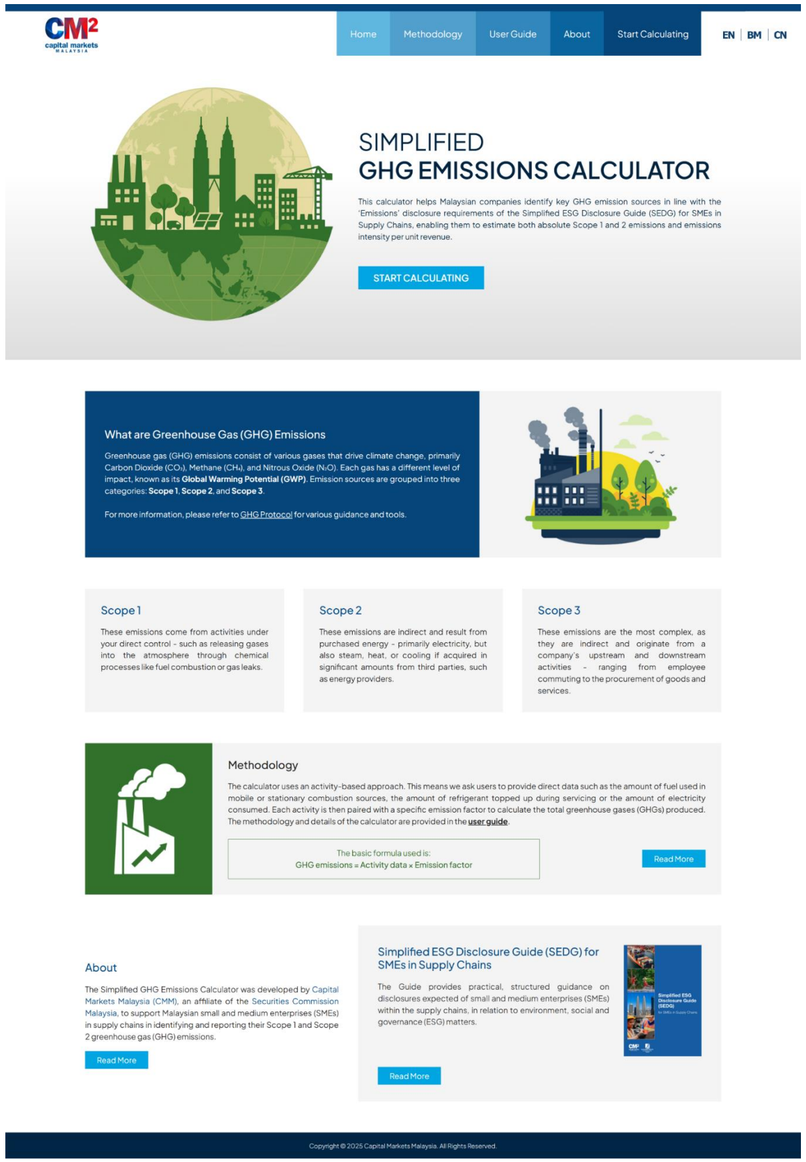
SEDG | Simplified ESG Disclosure Guide

SEDG
GHG EMISSIONS CALCULATOR

This calculator helps Malaysian companies identify key GHG emission sources in line with the 'Emissions' disclosure requirements of the Simplified ESG Disclosure Guide (SEDG) for SMEs in Supply Chains, enabling them to estimate both absolute Scope 1 and 2 emissions and emissions intensity per unit revenue.

START CALCULATING

The Simplified GHG Emissions Calculator

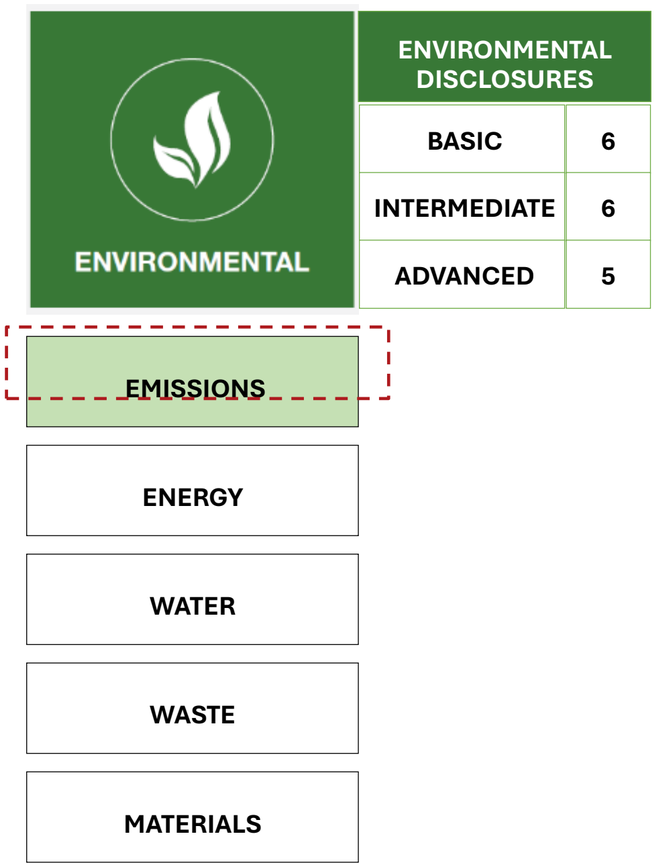


- The Calculator is designed to assist Malaysian SMEs to easily measure their annual **Scope 1 and 2 emissions**, at no cost

- Available not only in English, but also in **Bahasa Melayu** and **Simplified Chinese**

- By entering the activity data, the platform will calculate **both direct and indirect emissions**

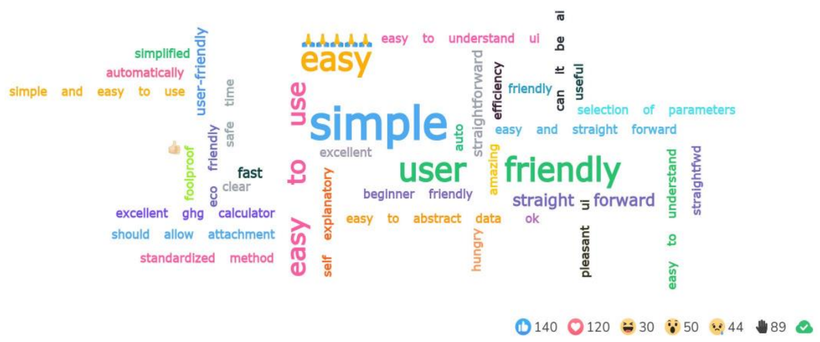
- Aligned with the **'Emissions'** disclosure requirements outlined in the **SEDG**, the calculator adopts the **Greenhouse Gas (GHG) Protocol** — the internationally recognised standard for carbon accounting

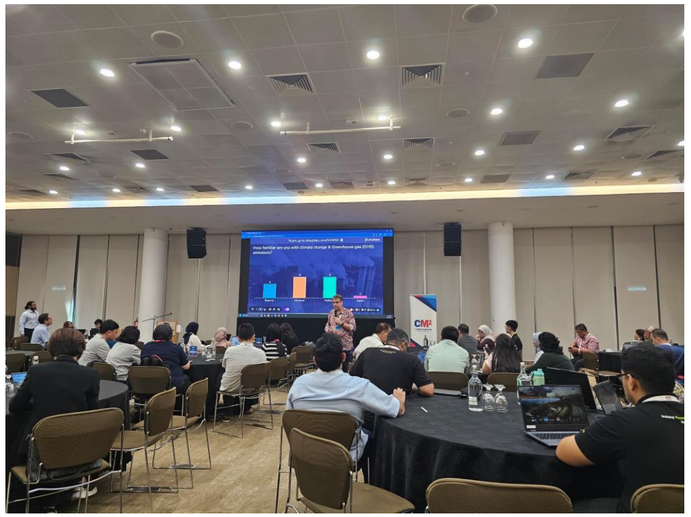


User Acceptance Test (UAT) Sessions

- Two (2) UAT sessions were conducted, involving approximately 150 companies across various industries, including manufacturing, logistics, oil and gas, and services, among others
- General feedback: The platform was described as easy to use, clear, simple, and user-friendly
- Next steps include introducing and encouraging the utilisation of the platform among existing SEDG Adopters

Is there anything specific that you liked about the calculator?





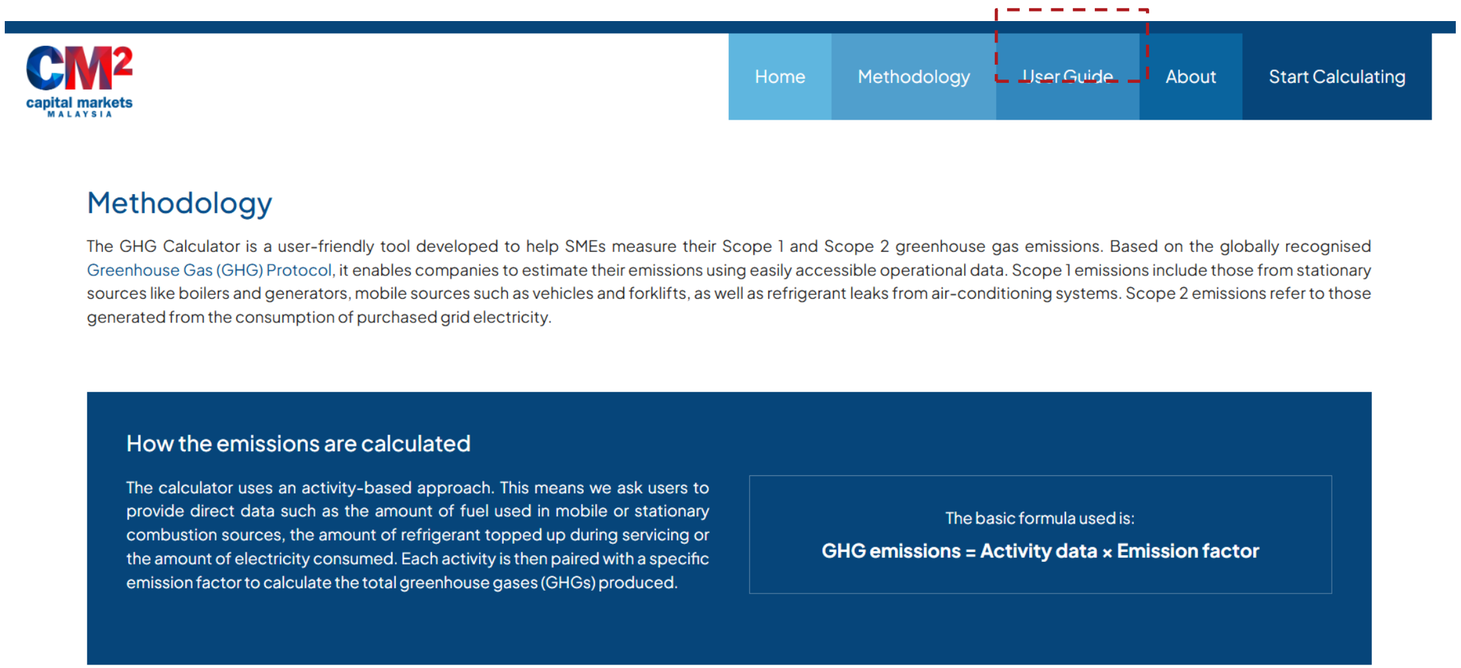
SEDG GHG Emissions Calculator

Methodology

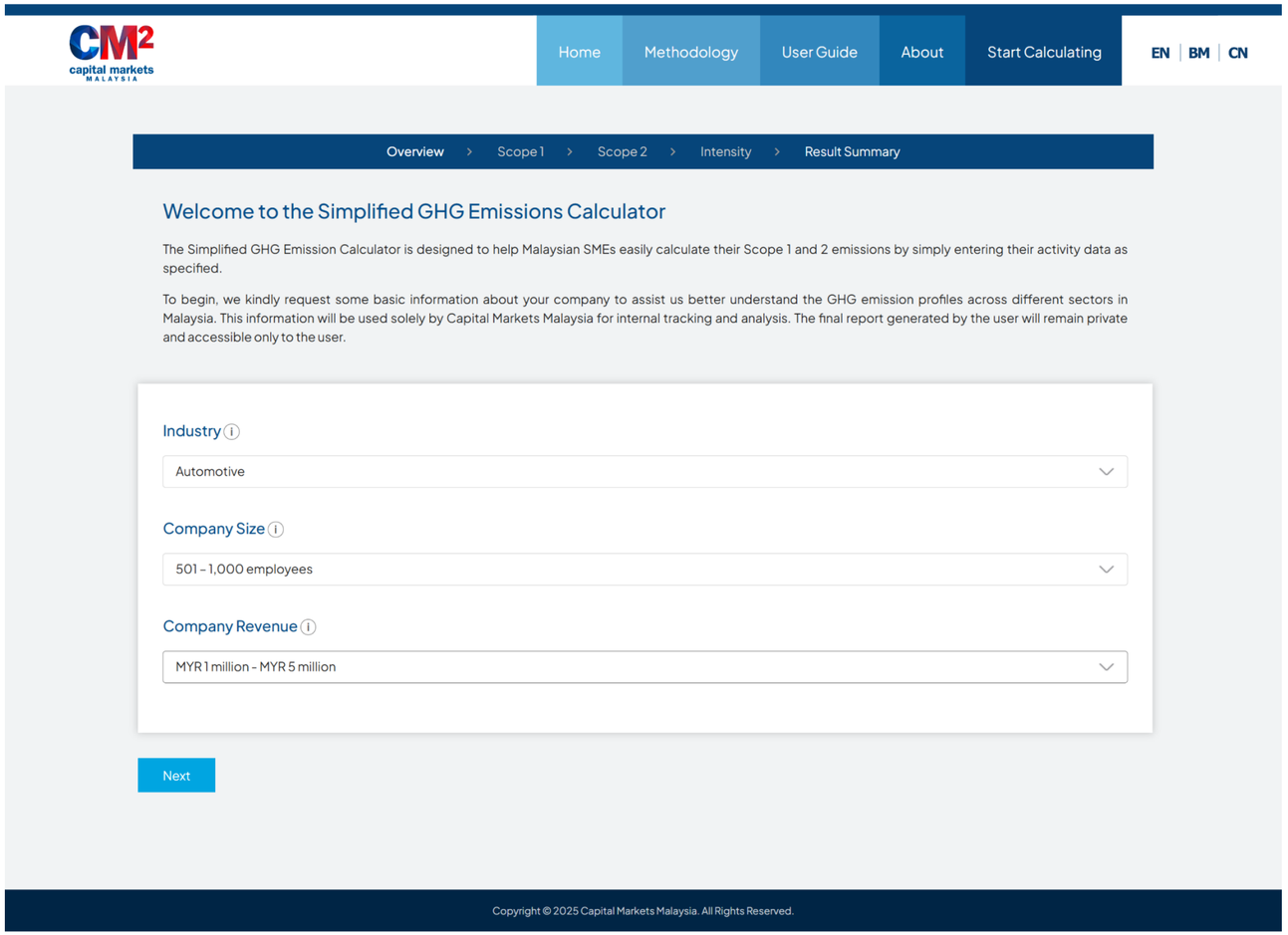
- The calculator adopts an **activity-based** approach, based on the **Greenhouse Gas (GHG) Protocol**

- Each activity is then paired with a specific emission factor to calculate the total greenhouse gases (GHGs) produced

- The methodology and details of the calculator are provided in the **user guide**



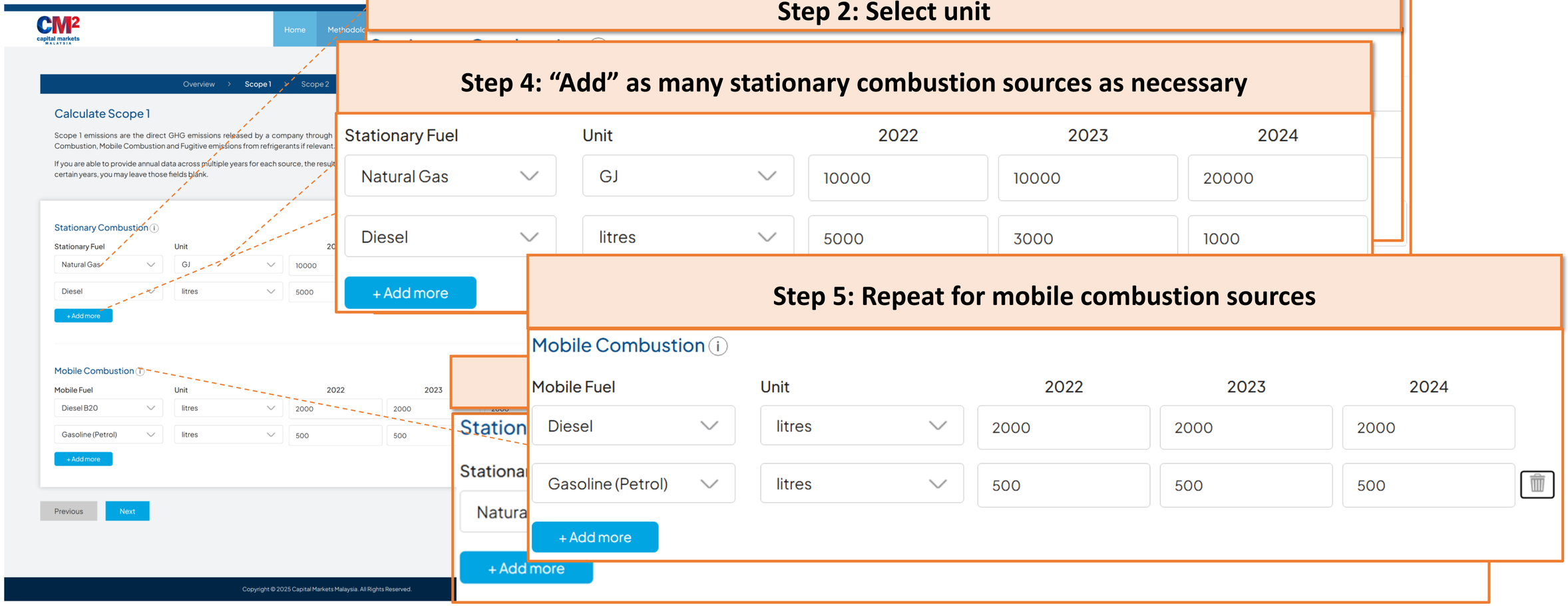
The Calculator...



The Calculator will prompt SMEs to enter the following details before proceeding:

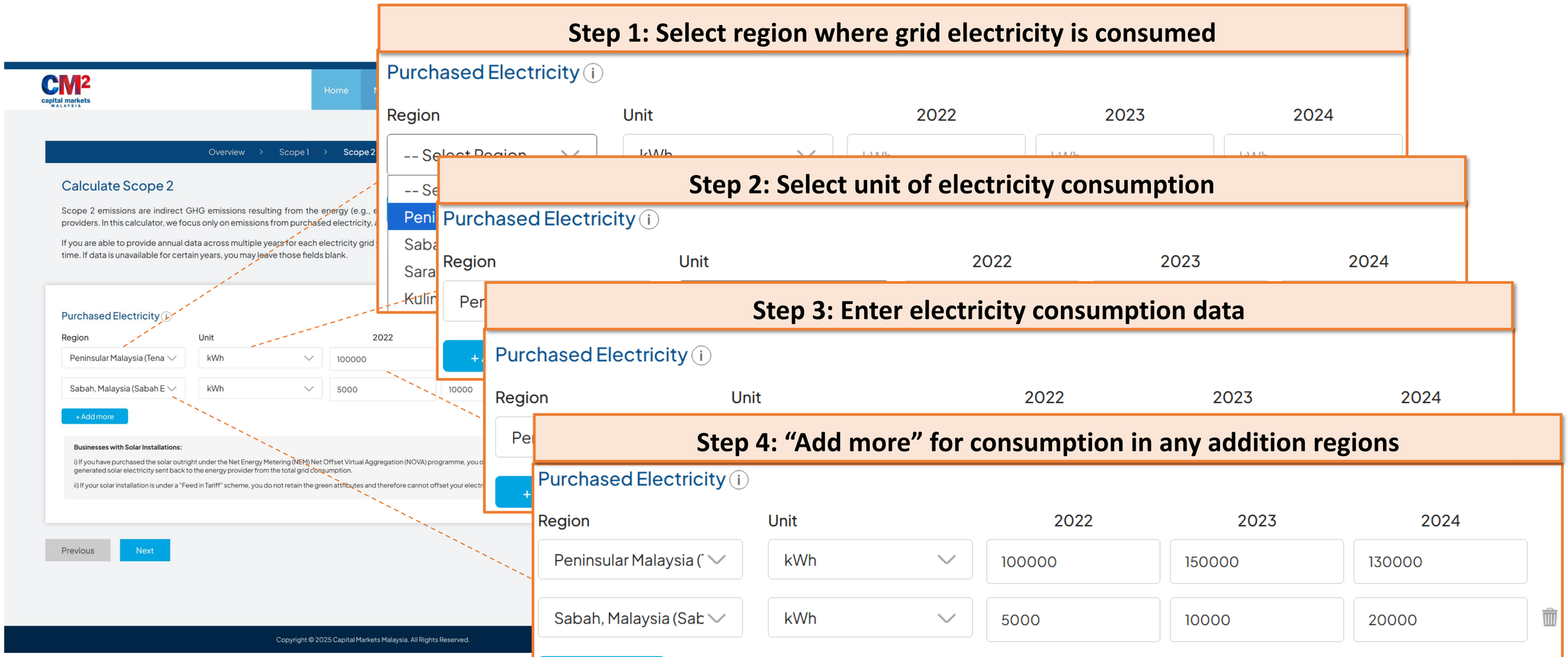
- The **primary sector** in which the company operates
- **Total number of employees** in the company
- **Total revenue** of the company for the last complete reporting year

The Calculator: Scope



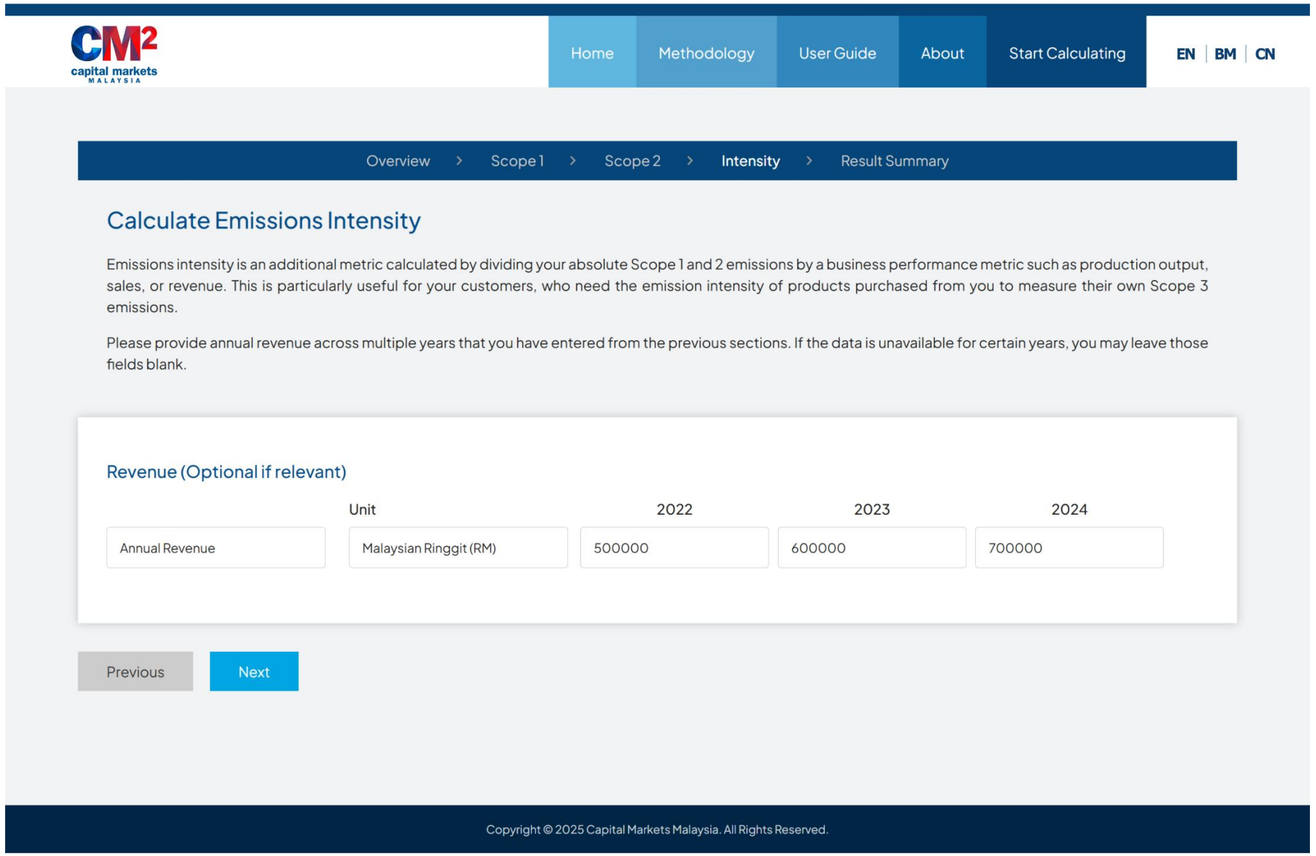
Note: The user guide provides detailed explanations of the terms used and instructions on how to collect the required information for the calculator.

The Calculator: Scope 2



Note: The user guide provides detailed explanations of the terms used and instructions on how to collect the required information for the calculator.

The Calculator: Emissions Intensity



- Emissions intensity is an additional metric calculated by dividing Scope 1 and 2 emissions by a business performance indicator such as production output, sales, or **revenue**
- This is particularly useful for **SME clients who require the emissions intensity** of purchased products to assess their own **Scope 3 emissions**

The Calculator: Result Summary

GHG Emissions Summary Report

Report for General ID:	24		Generated:	2025-06-17 03:14:29
Total GHG Emissions				
Category	**Unit**	**2022**	**2023**	**2024**
Total Scope 1	metric tonnes of CO2e	582.55	576.65	1,132.75
Total Scope 2	metric tonnes of CO2e	80.03	121.35	111.12
Total Scope 1+2	**metric tonnes of CO2e**	**662.57**	**698.00**	1,243.87
Total Intensity				
Category	**Unit**	**2022**	**2023**	**2024**
Scope 1 Intensity	metric tonnes CO2e/million RM revenue	1,165.10	961.08	1,618.21
Scope 2 Intensity	metric tonnes CO2e/million RM revenue	160.05	202.25	158.74
Total Intensity (Scope 1+2)	**metric tonnes CO2e/million RM revenue**	**1,325.15**	**1,163.33**	1,776.95
Scope 1 Breakdown				
Stationary Combustion	metric tonnes of CO2e	576.75	570.85	1,126.95
Mobile Combustion	metric tonnes of CO2e	5.80	5.80	5.80
Scope 2 Breakdown				
Electricity Consumption	metric tonnes of CO2e	80.03	121.35	111.12
Other Energy Consumption (Steam, Heat, Cooling)	metric tonnes of CO2e	0.00	0.00	0.00
General Information				
Id	24			
Industry	Construction and Infrastructure			
Company Size	51 – 200 employees			
Company Revenue	MYR 500,000 - MYR 1 million			
Created At	2025-06-17 11:08:42			
Updated At	2025-06-17 11:08:42			
Scope 1 Input Details				
Stationary Combustion Inputs				
Fuel Type	**Input Unit**	**2022**	**2023**	**2024**
Natural Gas	GJ	10,000.00	10,000.00	20,000.00
Diesel	litres	5,000.00	3,000.00	1,000.00
Mobile Combustion Inputs				
Fuel Type	**Input Unit**	**2022**	**2023**	**2024**
Diesel B20	litres	2,000.00	2,000.00	2,000.00
Gasoline (Petrol)	litres	500.00	500.00	500.00
Scope 2 Input Details				
Electricity Consumption Inputs				
Region	**Input Unit**	**2022**	**2023**	**2024**
Peninsular Malaysia - Tenaga Nasional Berhad	kWh	100,000.00	150,000.00	130,000.00
Sabah - Sabah Electricity Sdn Bhd	kWh	5,000.00	10,000.00	20,000.00
Revenue Inputs (Used for Intensity Calculation)				
Year	**Revenue (RM)**			
2022	500,000.00			
2023	600,000.00			
2024	700,000.00			

Excel Format

GHG Emissions Summary Report

Report for General ID: 24 (Generated: 2025-06-17 03:14:29)

Total GHG Emissions

Category	Unit	2022	2023	2024
Total Scope 1	metric tonnes of CO2e	582.55	576.65	1,132.75
Total Scope 2	metric tonnes of CO2e	80.03	121.35	111.12
Total Scope 1+2	metric tonnes of CO2e	662.57	698.00	1,243.87

Total Intensity

Category	Unit	2022	2023	2024
Scope 1 Intensity	metric tonnes CO2e/million RM revenue	1,165.10	961.08	1,618.21
Scope 2 Intensity	metric tonnes CO2e/million RM revenue	160.05	202.25	158.74
Total Intensity (Scope 1+2)	metric tonnes CO2e/million RM revenue	1,325.15	1,163.33	1,776.95

Scope 1 Breakdown

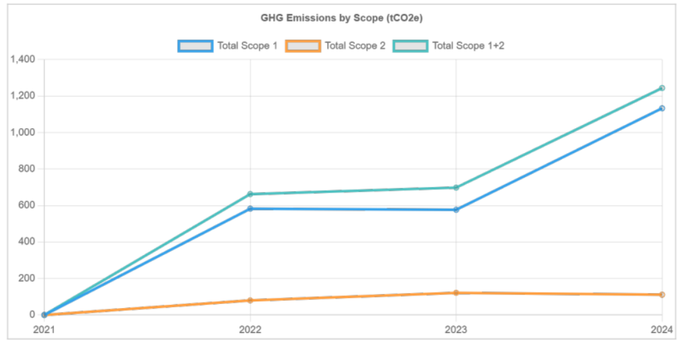
Category	Unit	2022	2023	2024
Stationary Combustion	metric tonnes of CO2e	576.75	570.85	1,126.95
Mobile Combustion	metric tonnes of CO2e	5.80	5.80	5.80

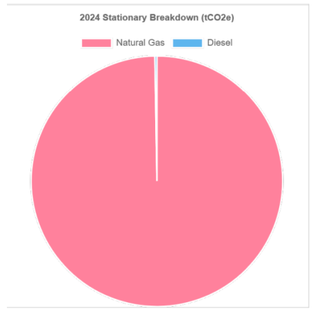
Scope 2 Breakdown

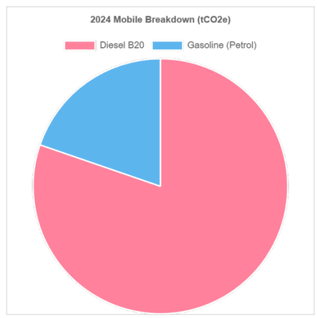
Category	Unit	2022	2023	2024
Electricity Consumption	metric tonnes of CO2e	80.03	121.35	111.12

Charts (Images)

Note: Charts are embedded as images. For dynamic charts, view the web summary.







PDF Format

The Calculator: User Guide

CM² capital markets MALAYSIA | SEDG Simplified ESG Disclosure Guide | Home | Methodo | CN

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3. GUIDE TO USING THE GHG CALCULATOR.....11

2.4 Emission Factors

The calculator comes with pre-filled specific emission factors, including for:

- Fuel combustion commonly used in Malaysia (diesel, petrol, LPG, natural gas)
- Grid electricity consumption from Malaysia's three main grids and Kulim Hi-Tech Park

2.4.2 Scope 2 Indirect Emissions

For this calculator, the latest available emission factors from Suruhanjaya Tenaga published in the "Grid Emission Factor (GEF) in Malaysia (2017-2022)" were used, with subsequent years using the latest 2022 emission factor. For Kulim Hi-Tech Park, the emission factor published by N.U.R Power for 2023 "NUR Power's Scope 1 & 2 Emissions in 2023" is used for all years.

a. Purchased Electricity

Year	Location	Emission Factor	Unit
2022	Peninsular Malaysia - Tenaga Nasional Bhd	0.774	mt CO2e/MWh
	Sabah - Sabah Electricity Sdn Bhd	0.525	mt CO2e/MWh
	Sarawak - Sarawak Energy Bhd	0.199	mt CO2e/MWh
	Kulim Hi-Tech Park – N.U.R Power	0.540	mt CO2e/MWh
2023	Peninsular Malaysia - Tenaga Nasional Bhd	0.774	mt CO2e/MWh
	Sabah - Sabah Electricity Sdn Bhd	0.525	mt CO2e/MWh
	Sarawak - Sarawak Energy Bhd	0.199	mt CO2e/MWh
	Kulim Hi-Tech Park – N.U.R Power	0.540	mt CO2e/MWh
2024	Peninsular Malaysia - Tenaga Nasional Bhd	0.774	mt CO2e/MWh

CM² capital markets MALAYSIA

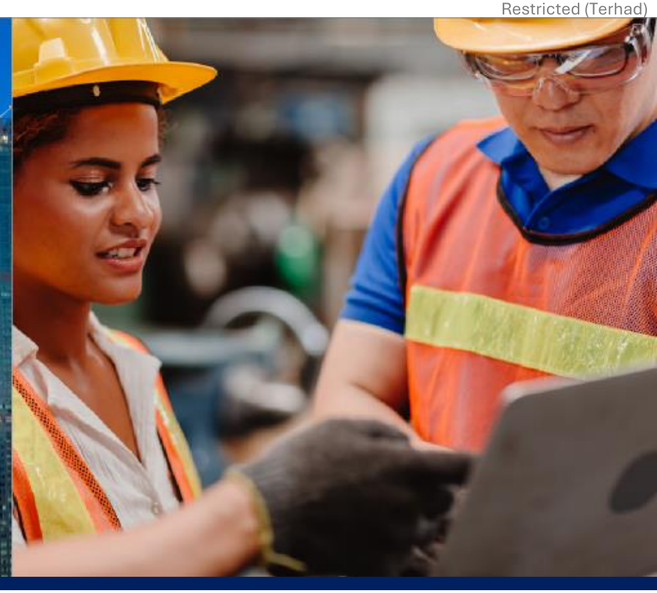
SEDG | Simplified ESG Disclosure Guide

SEDG
GHG EMISSIONS CALCULATOR

This calculator helps Malaysian companies identify key GHG emission sources in line with the 'Emissions' disclosure requirements of the Simplified ESG Disclosure Guide (SEDG) for SMEs in Supply Chains, enabling them to estimate both absolute Scope 1 and 2 emissions and emissions intensity pe[illegible]it revenu[illegible]

Making GHG calculations simple for SMEs in the supply chain



Thank you

capital markets MALAYSIA

Suruhanjaya Sekuriti
Securities Commission
Malaysia

Session 5: Supporting SME Reporting: SEDG GHG Calculator

Navina Balasingam
General Manager
Capital Markets Malaysia

Tobias Mangelmann
Managing Director
LASAJU Consulting Sdn Bhd

Suruhanjaya Sekuriti
Securities Commission
Malaysia

Session 6: Panel Discussion Turning Sustainability Data Into Real Business Value

Moderator

Ong Khai Chiat

Partner
PwC Malaysia

Panellist

Leo Pui Yong

Chief Sustainability Officer
Tenaga Nasional Berhad

Panellist

Masdi Abdul Karim

Senior Director
Suruhanjaya Perkhidmatan Air Negara (SPAN)

Submit your questions on Slido

Data to Disclosures (D2D) Forum

Turning Sustainability Data Into Real Business Value

17 October 2025
11:40am – 12:25pm
Auditorium, Level LG1, Securities Commission Malaysia

Our subsidiary, TNBX is taking the lead in developing a digital platform service designed specifically to address this gap.

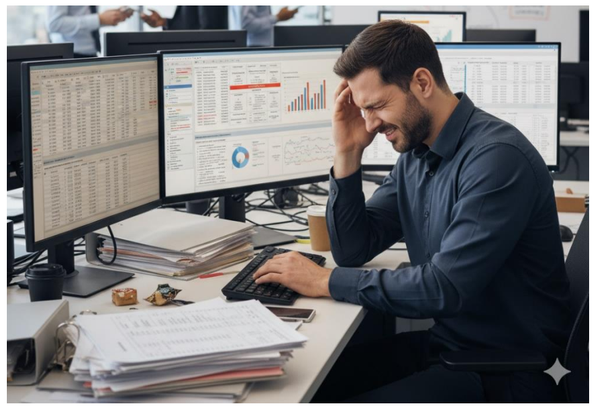
Data Fragmentation: Energy consumption data is often scattered across departments, sites, or vendors.

Manual Processes: Companies rely on spreadsheets and manual data entry, increasing error risk.

Lack of Expertise: Not all teams are well-versed in emission factors or GHG protocols.

Time-Consuming: Monthly tracking, annual reporting, and audit preparation drain internal resources.

Regulatory Pressure: With 2027 approaching, compliance is not optional for public listed companies.



One-Click Reporting: Automated generation of Scope 2 GHG reports aligned to international standards.

Trusted Data Source: Based on verified electricity consumption (kWh) you already track.

Interactive Dashboards: Visibility on emissions trends and performance.

Beyond Compliance: Supports ESG goals, investor transparency, and internal sustainability initiatives.

For more info please contact:

TNBX
Your Trusted Energy Partner
A Wholly Owned Subsidiary of TNB

tnbx@tnb.com.my

+6019-290 3464
Ir. Mohd Razif bin Abd Halim
Managing Director, TNBX Sdn. Bhd

Session 6: Turning Sustainability Data Into Real Business Value.

INTRODUCTION TO WATER SERVICES INDUSTRY

Masdi Abdul Karim,
Senior Director of Strategic Planning & Transformation

17th October 2025 | Securities Commission

WATER SERVICES INDUSTRY GOVERNANCE

01

Ministry of Energy Transition and Water Transformation (PETRA) – Water and sewerage policy makers

02

State Government – Water resource management, water resource abstraction, and water catchment management

03

National Water Council (Majlis Air Negara, MAN) – Establish national water management and development policies, directions and approaches.

04

SPAN – regulate water supply and sewerage services in Peninsular Malaysia and FT Labuan

05

Strategic Regulator Partners – Department of Environment (DOE), Department of Irrigation and Drainage (JPS), Ministry of Health (MOH) and Local Authorities

SPAN'S ESTABLISHMENT

- *SPAN is a regulatory body which governs the **economic, social and technical** aspects of water supply and sewerage services in Peninsular Malaysia and the Federal Territory of Labuan.*

- *SPAN was established on 1st April 2007 under the Suruhanjaya Perkhidmatan Air Negara Act 2006 (Act 654).*

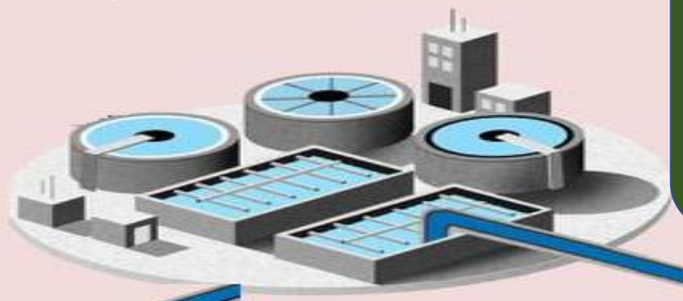
- *Amongst the objectives of WSIA is to establish the framework to regulatory intervention and promote the National Policy Objective for the water supply and sewerage services industry.*

SPAN'S REGULATORY REGIME

WATER USE & CONSUMPTION
SPAN promotes water use efficiency by establishing laws and guidelines for water reuse / recycle and product labelling schemes

SEWERAGE SYSTEM (TREATMENT)
SPAN regulates public & private STP, Individual & Communal Septic Tanks and associated sewerage networks

Sewage Treatment Plant

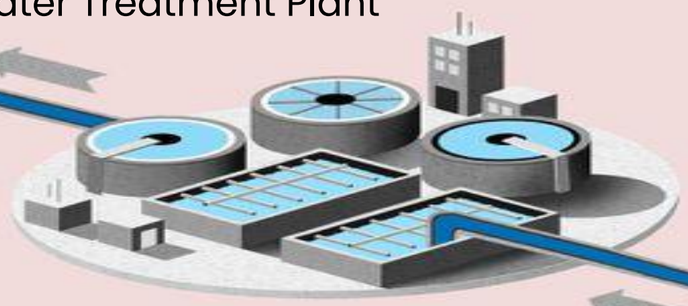


SEWERAGE SYSTEM (DISCHARGE)
The discharge of effluent into water sources is governed by the Department of Environment (DOE) through statutory regulations, whereas SPAN reinforces compliance by establishing technical standards and undertaking systematic monitoring and compliance audits.

Consumers

Water Sources

Water Treatment Plant



WATER SUPPLY SYSTEM (TREATMENT & DISTRIBUTION)
SPAN regulates the full spectrum of water supply treatment and distribution starting from the intake of water from river up to consumer meters

WATER SUPPLY SYSTEM (RESOURCES)
Water resources falls under the purview of state government; however, SPAN undertakes proactive measure to conduct daily monitoring of water supply dams to ensure water supply security.

OUR SUSTAINABILITY JOURNEY

SPAN
Suruhanjaya Perkhidmatan Air Negara

June 2023
- Formation of the ESG Committee
- Kickstart ESG Programs

July 2023
- Setting up ESG Section & ESG Framework

Oct 2023
- Signing of MOU with MGTC
- Registration of LCOS system for SPAN
- 1st Brownbag

Nov 2023
- Registration of LCOS system for Water Industry
- Completion of Scope 2
- Boundary Setting & Embark on Scope 1
- 2nd Brownbag (Mac)

April 2024
- SPAN ESG Conference

May-Dec 2024
- Draft of SPAN SR
- Planning of Outreach Campaign / Active Engagement
- 3rd & 4th Bronwbag
- Internal ESG Training (5 Sessions)
- LCOS : Scope 3
- **SPAN ESG Outreach Campaign**

Jan-Sept 2025
- LCOS : Scope 3
- **SPAN ESG Outreach Campaign**
- **SR 2024**

GHG Program : LCOS

Outreach & Engagement

Sustainability Reporting

GHG EMISSION OF WATER SERVICES INDUSTRY (LCOS)

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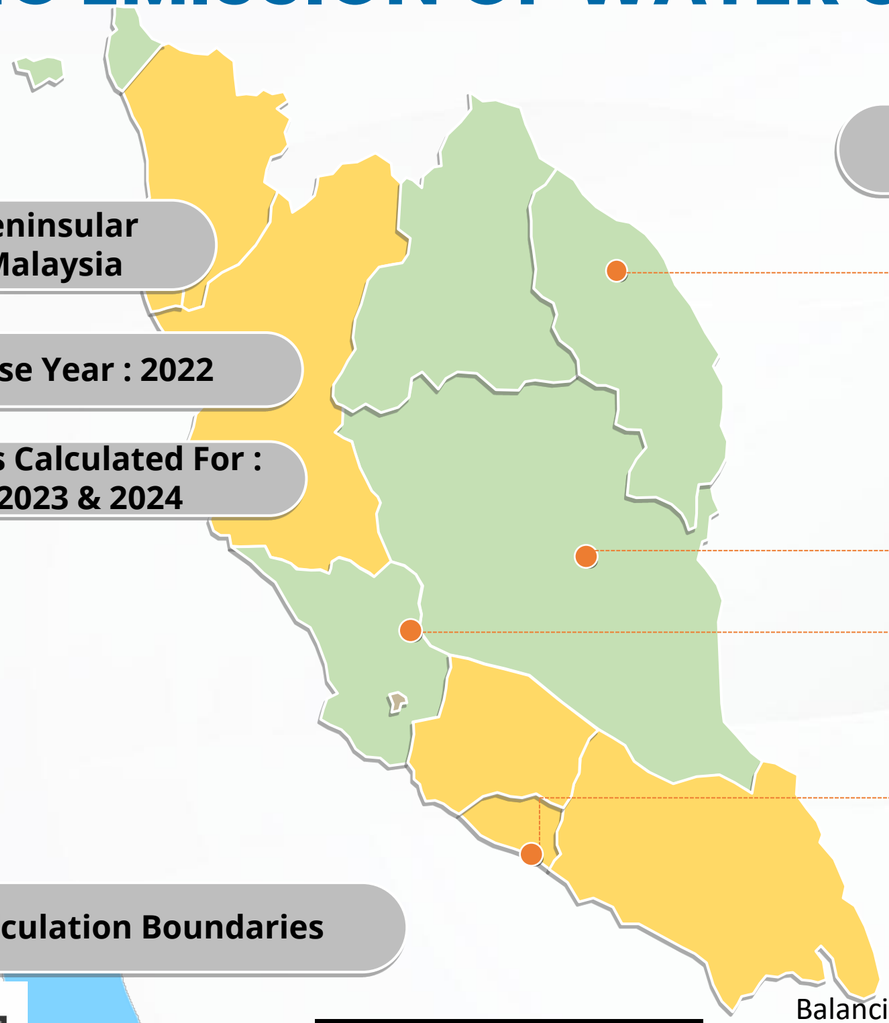


Peninsular Malaysia

W.P. Labuan (BBAL)

Base Year : 2022

Years Calculated For : 2023 & 2024

As off DEC 2024

Total Number of Sites

380 SITES

347 WTP'S & 21 OFF & 12 DS

Scope 2 Completed

380 SITES

Scope 1 Completed

241/380 SITES

Sewerage Facilities

5 SITES

7000+ Public Sewage Treatment Plants

Project Activities;

- Awareness Training and Capacity Building
- Boundaries Setting & Standardizing the Industry
- Data Gap Analysis and Continuous Coaching
- Exploring most suitable Emission Factor for calculation

Calculation Boundaries

GHG EMISSION OF WATER SERVICES INDUSTRY (LCOS)

THE WAY FORWARD IN 2025

SPAN®
Suruhanjaya Perkhidmatan Air Negara

GHG Accounting, Boundary Setting & Gap Analysis & Data Collection for Scope 3
SPAN & Water Services Industry

Development of National Emission Factor for Water Consumption (Ongoing Project with MGTC under RMK 12 RP5 budget)

Annual Emission Report – Benchmark between States / Operators

"Reduce what you can, Offset or Remove what you can't"

Target Setting

- Fact based communication and Target Setting for Water Industry
- Aligning to SBTi / Ministry and National Targets

Reduce /Offset/ GHG Removals

Mitigation / Carbon Offset/ GHG Removals

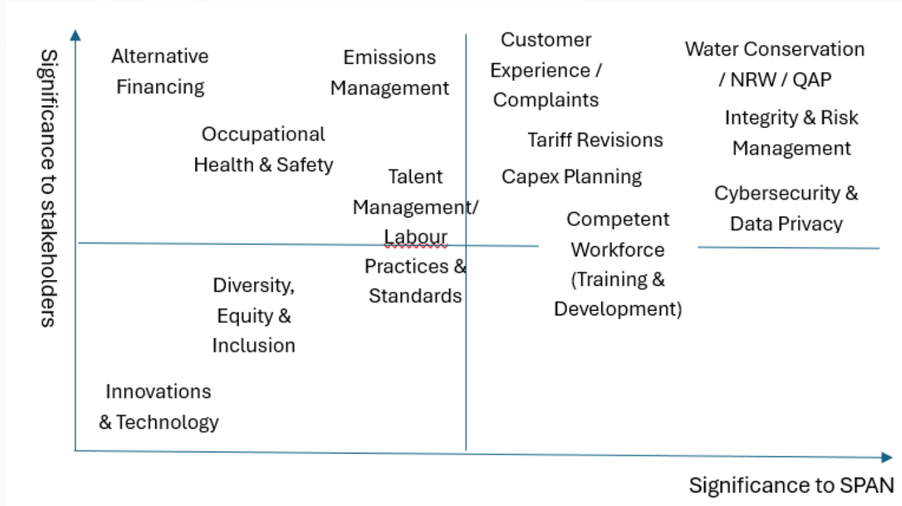
- Exploring mitigation strategies including green technologies that help to reduce the emissions
- Exploring and navigating incentives for Water Industry to embark on RE / GHG reduction

SUSTAINABILITY REPORTING

ESG FRAMEWORK

4 pillars and 11 indicators – 15 September 2023

MATERIALITY MATRIX



Materiality Assessment was conducted with 2 groups of internal stakeholders and PUB & MCMC as external stakeholder.

Internal Stakeholders include SPAN Commissioners & Top Management

SR 2023

WAY FORWARD

1. SR 2024
2. Sustainability Roadmap of Water Services Industry 2026-2030
3. SR Guidelines for Water Services Industry

ISSB / NSRF

thankyou

SPAN®

Suruhanjaya Perkhidmatan Air Negara

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Submit your questions on Slido

NSRF Preparers' Programme (NPP)
Module 1: Sustainability Reporting Using the Illustrative Sustainability Reports

23 October & 3 December

For more information on the NSRF, including guidance documents and updates on capacity building, visit the NSRF microsite (www.sc.com.my/nsrf)

For any queries, please email nsrf@seccom.com.my

Suruhanjaya Sekuriti
Securities Commission
Malaysia

DATA TO DISCLOSURES FORUM

Strengthening Data Capacity for NSRF Reporting Entities

Friday, 17 October 2025
9:00am – 12:30pm
Securities Commission Malaysia

Organised by the Advisory Committee
for Sustainability Reporting (ACSR)