

ACSR IWG FAQ Guidance Due Process

Note:

Process flows for frequently-asked questions (FAQ) in relation to NSRF.

1. Source of queries can be from internal (e.g., management, NSRF/ACSR designated mailboxes, internal training) or external (e.g., auditors, Bursa Malaysia, Bank Negara Malaysia, listed/non listed entities).

2. Complex queries:-

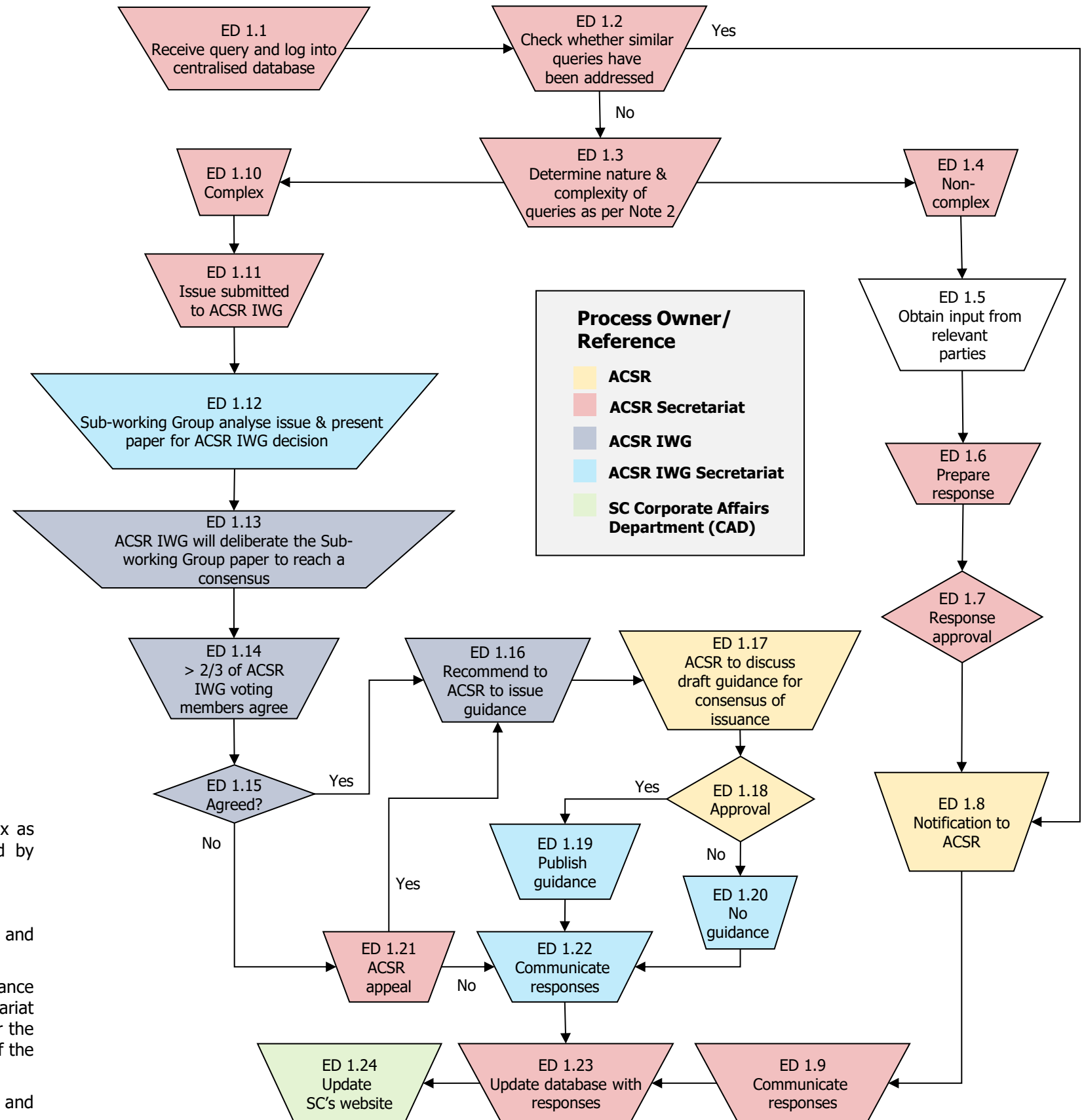
- are related to the implementation of ISSB standards in Malaysia.
- are relevant to a wide group of stakeholders i.e. pervasive.
- are matters narrow enough to be resolved efficiently.
- would improve sustainability reporting.

3. Non-complex queries :-

- are non-technical in nature or those with prior responses.
- ED 1.7 - for new responses, Sustainability BG will co-ordinate with relevant parties such as general counsel office (GCO) and SIDC.

4. Sub- Working Group consists of:

- Project Chair
- Project Manager
- ACSR IWG Secretariat



Additional Comments

1.1 – received by SC and MASB.

1.4 – queries received by MASB that do not qualify as complex as per requirements in Note will be rejected and communicated by ACSR IWG Secretariat accordingly

1.5 – process owner is ACSR Secretariat, SIDC, and GCO.

1.18 – approval from ACSR for the publication of the Guidance and communicate responses to submitter.

1.21 – If the ACSR Secretariat believes the query warrants guidance but has the IWG did not reach 2/3 agreement, the ACSR Secretariat may present an appeal to the ACSR IWG. It is not mandatory for the appeal to be invoked each time, but can be used at the discretion of the ACSR Secretariat.

1.24 – subject to CAD's process flow, all responses to existing and new non-complex enquiries, will be updated in the SC's website.