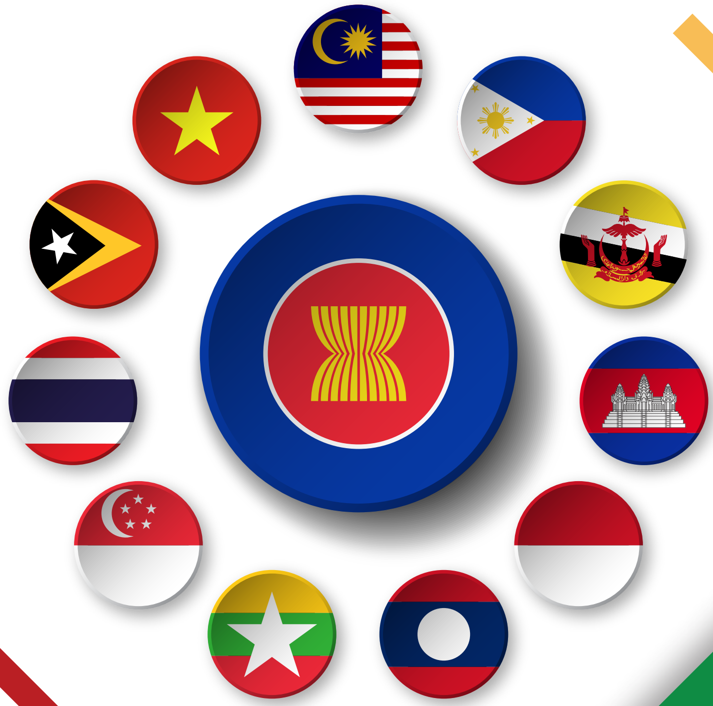
ASEAN Capital Markets Forum



ASEAN Simplified ESG Disclosure Guide (ASEDG)

for SMEs in Supply Chains

Version 2

Malaysia
November 2025

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ACKNOWLEDGEMENT

The ASEAN Simplified ESG Disclosure Guide for SMEs in Supply Chains (ASEDG) is developed by the ASEAN Capital Markets Forum (ACMF). The ASEDG was initiated and undertaken by the Securities Commission Malaysia (SC Malaysia) during its chairmanship of the ACMF. The ASEDG incorporates inputs and feedback from all ACMF members and findings from engagements with multiple stakeholders across ASEAN Member States. The development of the ASEDG was supported by Capital Markets Malaysia, an affiliate of SC Malaysia.

Version 1 of the ASEDG was published in April 2025. This version replaces Version 1 with key changes laid out in Annex 2 of this document.

Disclaimer

The ASEAN Simplified ESG Disclosure Guide (ASEDG) for SMEs in Supply Chains is published by ACMF to assist and provide guidance to SMEs in preparing to disclose Environmental, Social and Governance (ESG) data to their stakeholders, aligned with international standards. While the ASEDG is intended to provide guidance on ESG disclosures and care has been taken to curate relevant and pertinent information in the ASEDG, it is not exhaustive in its coverage. SMEs are expected to exercise discernment and diligence in relying on the ASEDG to the extent that it aligns with their respective business operations and activities as well as ESG risk profiles. The publisher does not make any representation or warranty, whether implied or expressed as to the accuracy, adequacy, completeness, or reliability of any information provided in the ASEDG, and SMEs are responsible for making their own assessment of the applicability and suitability of the ASEDG for their purpose. In no event shall the publisher be liable for any decisions made based on the information provided in the ASEDG or any other claim howsoever arising out of or in relation to the ASEDG. The publisher shall under no circumstances be liable for any type of damages including but not limited to direct, indirect, special, consequential, incidental, or punitive damages whatsoever or any loss of profits or lost opportunities. All rights reserved.

FOREWORD

I am pleased to announce that the ASEAN Simplified ESG Disclosure Guide for SMEs in Supply Chains (ASEDG) Version 2 has taken effect, following a stakeholder consultation process from May to September 2025.

The urgency of sustainability in today's business landscape cannot be overstated.

Across ASEAN and beyond, environmental, social, and governance (ESG) considerations are shaping the way businesses operate, compete, and grow. With large corporations, investors, and regulators increasingly prioritising sustainability, small and medium enterprises (SMEs) - the backbone of our economies - must not be left behind.

The ASEDG represents a step forward in equipping SMEs with practical tools to navigate this evolving landscape.

Reporting can be complex and resource-intensive, particularly for smaller businesses. This guide has been designed to simplify ESG disclosures and ensure alignment with global standards. It seeks to empower SMEs to assess and grow their sustainability value, enhance supply chain resilience, and attract investment.

Beyond compliance, ESG adoption is a strategic imperative. Companies that proactively embed sustainability into their operations will gain a competitive edge in national, regional and international markets. The increasing demand for responsible supply chains presents a unique opportunity for ASEAN's approximately 70 million MSMEs to future-proof their businesses, mitigate risks, and build long-term value.

Malaysia, as the Chair of the ASEAN Capital Markets Forum (ACMF), is pleased to present this guide as a valuable contribution to our ASEAN partners. The ACMF remains committed to fostering sustainable and inclusive growth across the region. We encourage SMEs, investors, and all stakeholders to leverage this guide as a catalyst for meaningful ESG adoption.

I extend my deepest appreciation to all ACMF members and stakeholders who have contributed to the development of this guide. Let us continue to work together towards building a more sustainable and prosperous future for ASEAN.

Mohammad Faiz Azmi
Chair, ASEAN Capital Markets Forum 2025

OVERVIEW

What is the ASEDG?

The ASEDG is a voluntary guide to help companies decide what Environmental, Social and Governance (ESG) disclosures to track and report. It is a resource material that companies can consider using if they find it helpful.

The ASEDG is a tool to support companies to voluntarily report on ESG disclosures to customers, investors and financiers.

Which companies may find the ASEDG useful?

This guide is produced for two main sets of users:

SMEs of all sizes in supply chains that are compelled to report on ESG disclosures because they **want to,** they are being asked to by their **customers, investors and financiers,** or they need to disclose for **inclusion in indices** or **to qualify for incentives where offered.**

Stakeholders such as large companies with supply chains that want to set ESG disclosure requirements for their SME suppliers or financial institutions that want to set ESG disclosure requirements for their SME customers.

Why consider using the ASEDG?

This guide brings benefits to two main sets of users:

It 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.

What does the ASEDG cover?

- It covers ESG indicators to be tracked and disclosed to implement and illustrate good ESG practices.
- It does not cover strategic adoption of sustainability, assessment and mitigation of risks, and identification of business opportunities.

What references are included?

The standards and frameworks referenced include related reporting guidance of ASEAN Member states, IFRS S1 and S2, GRI, CDP and FTSE4Good.

In addition to the ASEDG, companies are to consider governing laws and regulations relevant to the company.

What about different sustainability capabilities?

The 38 disclosures are divided into Basic, Intermediate and Advanced categories by each topic to cater to different levels of sustainability maturity in companies.

Progression through the categories is not correlated to the size of company.

There is no mandatory timeline for the disclosures and adoption is voluntary. Disclosures may be updated if stakeholder needs change.

What about different industry sectors?

The 38 disclosures in the ASEDG are applicable across all industries, with different levels of importance and priority.

Every company is encouraged to determine the materiality of the topics and associated disclosures relevant to the company.

INSTRUCTIONS

HOW TO USE THE ASEDG

1. Review the full map of disclosures.

2. As guidance, the Basic disclosures are your starting point. Progress to the Intermediate disclosures if you have been on your sustainability journey for 1-2 years. Progress to the Advanced disclosures if you have been on your sustainability journey for 3-4 years.

3. Tick off the disclosures you can already report on now.

4. Identify those you will work on in the next one year.

5. Refer to the additional guidance on what to report.

DISCLOSURES

3 PILLARS

ENVIRONMENTAL	SOCIAL	GOVERNANCE

15 TOPICS

ENVIRONMENTAL	SOCIAL	GOVERNANCE
EMISSIONS	HUMAN RIGHTS AND LABOUR PRACTICES	GOVERNANCE STRUCTURE
ENERGY	EMPLOYEE MANAGEMENT	POLICY COMMITMENTS
WATER	DIVERSITY, EQUITY AND INCLUSION	RISK MANAGEMENT AND REPORTING
WASTE	OCCUPATIONAL HEALTH AND SAFETY	ANTI-CORRUPTION
MATERIALS	COMMUNITY ENGAGEMENT	CUSTOMER PRIVACY

ENVIRONMENTAL DISCLOSURES

	BASIC	INTERMEDIATE	ADVANCED
ASEDG-E1: Emissions	☐ **ASEDG-E1.1 :** Report total Scope 1 (direct) GHG emissions in metric tonnes of CO_2 equivalent ☐ **ASEDG-E1.2 :** Report total Scope 2 (indirect) GHG emissions in metric tonnes of CO_2 equivalent	☐ **ASEDG-E1.3 :** Report total Scope 1 GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO_2 equivalent ☐ **ASEDG-E1.4 :** Report total Scope 2 GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO_2 equivalent	☐ **ASEDG-E1.5 :** Report total Scope 3 (other indirect) GHG emissions in metric tonnes of CO_2 equivalent ☐ **ASEDG-E1.6 :** Report total Scope 3 GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO_2 equivalent ☐ **ASEDG-E1.7 :** Report total Scope 1 and 2 GHG intensity in metric tonnes CO_2 equivalent per unit of organisation-specific metrics
ASEDG-E2: Energy	☐ **ASEDG-E2.1 :** Report the consumption of the following in joules or watthours: • Renewable fuel sources • Non-renewable fuel sources • Electricity • Heating (if applicable) • Cooling (if applicable) • Steam (if applicable)	☐ **ASEDG-E2.2 :** Report the reduction in consumption of the following (achieved as a direct result of conservation and efficiency initiatives) in joules or watthours: • Non-renewable fuel sources • Electricity • Heating (if applicable) • Cooling (if applicable) • Steam (if applicable)	
ASEDG-E3: Water	☐ **ASEDG-E3.1 :** Report the total water withdrawn from all areas, and a breakdown of this total by type in litres: • Purchased water • Surface water (if applicable) • Groundwater (if applicable) • Seawater (if applicable) • Produced water (if applicable)	☐ **ASEDG-E3.2 :** Report the reduction in total water withdrawn from all areas, and a breakdown of this total by type in litres: • Purchased water • Surface water (if applicable) • Groundwater (if applicable) • Seawater (if applicable)	

	BASIC	INTERMEDIATE	ADVANCED
ASEDG-E4: Waste	☐ **ASEDG-E4.1 :** Report total waste in metric tonnes: • Generated • Diverted from disposal • Directed to disposal	☐ **ASEDG-E4.2 :** Report total waste generated, diverted from disposal, and directed to disposal, each broken down into metric tonnes of: • Hazardous and non-hazardous waste • Sector specific waste streams • Material composition	☐ **ASEDG-E4.3 :** Report total hazardous and non-hazardous waste diverted from disposal broken down into the following recovery streams in metric tonnes: • Preparation for reuse • Recycling • Other recovery options ☐ **ASEDG-E4.4 :** Report total hazardous and non-hazardous waste directed to disposal broken down into the following disposal streams in metric tonnes: • Incineration (with energy recovery) • Incineration (without energy recovery) • Landfilling • Other disposal options
ASEDG-E5: Materials	☐ **ASEDG-E5.1 :** List the materials and total weights used to produce and package the company's primary products and services in metric tonnes, if any.		☐ **ASEDG-E5.2 :** Report the percentage of recycled input materials used to manufacture the company's primary products and services.

SOCIAL DISCLOSURES

	BASIC	INTERMEDIATE	ADVANCED
ASEDG-S1: Human Rights and Labour Practices	☐ **ASEDG-S1.1 :** Report the number and nature of child labour and forced labour incidents, if any	☐ **ASEDG-S1.2 :** List the operations and suppliers considered to have significant risk for incidents of child labour and forced labour, including: • Type of operation or supplier • Locations at risk	
ASEDG-S2: Employee Management	☐ **ASEDG-S2.1 :** Report the average hours of training per employee ☐ **ASEDG-S2.3 :** Report the percentage of employees meeting or above applicable minimum wage laws, if any	☐ **ASEDG-S2.2 :** Report the total number of employees and the turnover rate	
ASEDG-S3: Diversity, Equity and Inclusion	☐ **ASEDG-S3.1 :** Report the percentage of the company's employees by: • Gender • Age	☐ **ASEDG-S3.2 :** Report the percentage of the company's directors by: • Gender • Age	
ASEDG-S4: Occupational Health and Safety	☐ **ASEDG-S4.1 :** Report the number of fatalities and injuries in the company, if any	☐ **ASEDG-S4.2 :** Report the total number and percentage of employees trained on health and safety standards	
ASEDG-S5: Community Engagement	☐ **ASEDG-S5.1 :** Report the total amount of community investments and donations		☐ **ASEDG-S5.2 :** List the company's operations with negative impact on local communities

GOVERNANCE DISCLOSURES

	BASIC	INTERMEDIATE	ADVANCED
ASEDG-G1: Governance Structure	☐ **ASEDG-G1.1 :** Report the number of directors in the company	☐ **ASEDG-G1.2 :** List the governance structure of the board, including committees of the board and management, if applicable	
ASEDG-G2: Policy Commitments	☐ **ASEDG-G2.1 :** List the company's policies, including but not limited to: • Code of Conduct • Anti-Corruption Policy • Whistleblowing Policy • Health and Safety Policy		
ASEDG-G3: Risk Management and Reporting	☐ **ASEDG-G3.1 :** Report the year of the last submitted audited financial report	☐ **ASEDG-G3.2 :** List the risks of company operations and activities, including but not limited to: • Regulatory compliance risk • Business continuity risk	☐ **ASEDG-G3.3 :** List the sustainability risks of company if applicable, including but not limited to: • Climate-related physical risk • Climate-related transition risk
ASEDG-G4: Anti-Corruption	☐ **ASEDG-G4.1 :** Report the total number and nature of confirmed incidents of corruption, if any	☐ **ASEDG-G4.2 :** Report the total number and percentage of employees who have received training on the company's anti-bribery and anti-corruption policy	☐ **ASEDG-G4.3 :** List the significant risks related to corruption
ASEDG-G5: Customer Privacy		☐ **ASEDG-G5.1 :** Report the total number and nature of substantiated complaints received concerning breaches of customer privacy and loss of customer data, if any	

ENVIRONMENTAL PILLAR

ENVIRONMENTAL PILLAR

TOPIC ASEDG-E1 :
EMISSIONS

TOPIC ASEDG-E2 :
ENERGY

TOPIC ASEDG-E3 :
WATER

TOPIC ASEDG-E4 :
WASTE

TOPIC ASEDG-E5 :
MATERIALS

OVERVIEW

Greenhouse gas (GHG) emissions are a major contributor to climate change and are governed by the United Nations (UN) 'Framework Convention on Climate Change' and the subsequent UN 'Kyoto Protocol'. Some GHGs also have significant adverse impacts on ecosystems, air quality, agriculture, and human and animal health. This topic covers the following GHGs: Carbon dioxide (CO_2); Methane (CH_4); Nitrous oxide (N_2O); Hydrofluorocarbons (HFCs); Perfluorocarbons (PFCs); Sulphur hexafluoride (SF_6); Nitrogen trifluoride (NF_3).

The reporting requirements for GHG emissions here are based on the requirements of the 'GHG Protocol Corporate Accounting and Reporting Standard' ('GHG Protocol Corporate Standard') and the 'GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard' ('GHG Protocol Corporate Value Chain Standard'). These two standards are part of the GHG Protocol developed by the World Resources Institute (WRI) and the World Business Council on Sustainable Development (WBCSD). The GHG Protocol has established a classification of GHG emissions called 'Scope' and categorised them into Scope 1, Scope 2, and Scope 3.

Companies shall take into consideration regulatory guidance such as those prescribed by laws or regulations. Companies may also consider, where relevant, the adoption of and alignment with local and international guidelines.

DISCLOSURES

BASIC	INTERMEDIATE	ADVANCED
☐ **ASEDG-E1.1 :** Report total Scope 1 (direct) GHG emissions in metric tonnes of CO_2 equivalent ☐ **ASEDG-E1.2 :** Report total Scope 2 (indirect) GHG emissions in metric tonnes of CO_2 equivalent	☐ **ASEDG-E1.3 :** Report total Scope 1 GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO_2 equivalent ☐ **ASEDG-E1.4 :** Report total Scope 2 GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO_2 equivalent	☐ **ASEDG-E1.5 :** Report total relevant Scope 3 (other indirect) GHG emissions in metric tonnes of CO_2 equivalent ☐ **ASEDG-E1.6 :** Report total relevant Scope 3 GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO_2 equivalent ☐ **ASEDG-E1.7 :** Report total Scope 1 and 2 GHG intensity in metric tonnes CO_2 equivalent per unit of organisation-specific metrics

ADDITIONAL GUIDANCE

SCOPE 1

Direct (Scope 1) GHG emissions can come from the following sources owned or controlled by a company:

- Generation of electricity, heating, cooling, and steam: these emissions result from combustion of fuels in stationary sources, such as boilers, furnaces, and turbines – and from other combustion processes such as flaring,
- Physical or chemical processing: most of these emissions result from the manufacturing or processing of chemicals and materials, such as cement, steel, aluminium, ammonia, and waste processing,
- Transportation of materials, products, waste, workers, and passengers: these emissions result from the combustion of fuels in mobile combustion sources owned or controlled by the company, such as trucks, trains, ships, airplanes, buses, and cars,
- Fugitive emissions: these are emissions that are not physically controlled but result from intentional or unintentional releases of GHGs. These can include equipment leaks from joints, seals, packing, and gaskets; methane emissions (e.g., from coal mines) and venting, and
- HFC emissions from refrigeration and air conditioning equipment; and methane leakages (e.g., from gas transport).

Scope 1 emissions may be calculated by multiplying the consumption of a specific fuel by the corresponding emission factor. Country specific emission factors may be available from relevant local ministries. If not available, internationally recognised default emission factor sources include but are not limited to: IPCC, UK DEFRA and US EPA. Companies may select the suitable source of emission factors based on what a majority of their customers are aligned with.

ENVIRONMENTAL : EMISSIONS

Some examples of reduction initiatives for Scope 1 emissions are energy efficiency improvements and fuel switch for boilers and other stationary equipment, reduction in fugitive emissions, and, in the medium term, the electrification of vehicle fleets accounted for under mobile combustion.

For a comprehensive methodology for calculating Scope 1 emissions, please refer to the 'GHG Protocol Scope 1 Guidance' document.

SCOPE 2

Energy indirect (Scope 2) GHG emissions include, but are not limited to, the CO_2 emissions from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by a company. For many companies, the energy indirect (Scope 2) GHG emissions that result from the generation of purchased electricity can be much greater than their direct (Scope 1) GHG emissions. The 'GHG Protocol Scope 2 Guidance' requires companies to provide two distinct Scope 2 values:

- Location-based method: Reflects the average GHG emissions intensity of grids on which energy consumption occurs, using mostly grid-average emission factor data. A country can have multiple grids for different regions, and best available grid emission factors will likely be published by the national energy commission/regulator or the grid operators themselves; and
- Market-based method: Reflects emissions from electricity that a company has purposefully chosen.

Some examples of reduction initiatives for Scope 2 emissions are energy efficiency improvements for electrical equipment, the installation of solar photovoltaic (PV) panels on rooftops of factories/warehouses and the purchase of renewable energy certificates (RECs)

For a comprehensive methodology for calculating Scope 2 emissions, please refer to the 'GHG Protocol Scope 2 Guidance' document.

SCOPE 3

Other indirect (Scope 3) GHG emissions are a consequence of an organization's activities but occur from sources not owned or controlled by the organization. This includes emissions from both upstream and downstream activities as categorised below:

Upstream categories

1. Purchased goods and services
2. Capital goods
3. Fuel and energy-related activities (not included in Scope 1 or Scope 2)
4. Upstream transportation and distribution
5. Waste generated in operations
6. Business travel
7. Employee commuting
8. Upstream leased assets

Other upstream

Downstream categories

9. Downstream transportation and distribution
10. Processing of sold products
11. Use of sold products
12. End-of-life treatment of sold products
13. Downstream leased assets
14. Franchises
15. Investments

Other downstream

The company may only report Scope 3 activities that are most relevant to the company as set out in the GHG Protocol 'Technical Guidance for Calculating Scope 3 Emissions'. An activity is considered "relevant" if it clearly matters to the size, influence, or risks of the company. In practice, this means doing an initial screening through all activities looking at whether:

1. The activity contributes to a large share of emissions, e.g., by applying the "80/20 rule" i.e., 80% of the outcomes (Scope 3 emissions) may result from just 20% of causes (Scope 3 activities).
2. The company's industry or other key stakeholders (e.g., large customers) have already prioritised the activity.
3. The company has the ability to influence reductions within the activity.
4. Ignoring the activity could create financial, legal or reputational risks.
5. It is an outsourced activity that would normally be done in-house.

This prioritisation simplifies the company's Scope 3 accounting process while still giving a realistic picture of the emissions.

Some examples of reduction initiatives for Scope 3 emissions are to work with suppliers to reduce the emission intensity of their products and services, reduce emissions from the upstream and downstream transport of goods, and minimise unnecessary business travel and employee commuting (e.g., via hybrid working and video conferencing).

For a comprehensive methodology for calculating Scope 3 emissions, please refer to GHG Protocol's 'Technical Guidance for Calculating Scope 3 Emissions' document.

SCOPE 1 AND 2 INTENSITY

In situations where companies are expanding (e.g. production is increasing), it may be difficult to demonstrate a reduction in total Scope 1 and 2 GHG emissions. A metric defined by GHG emissions intensity instead contextualises emissions alongside the company's growth.

The intensity is a ratio of the company's total Scope 1 and 2 emissions per unit of organisation specific metrics (e.g. revenue, units of production, floor space, number of employees, number of passengers).

If there is a standard primary product that generates the company's revenue, an intensity per unit production is preferred. For example, in an agricultural company:

$$\text{Scope 1+2 GHG Emission Intensity} = \frac{\text{Total Scope 1 + Total Scope 2 emissions}}{\text{Metric tonnes of product (e.g., palm oil, cocoa, etc.)}}$$

However if there is a more diverse set of products, a general organisation wide unit can be used. For example:

$$\text{Scope 1+2 GHG Emission Intensity} = \frac{\text{Total Scope 1 + Total Scope 2 emissions}}{\text{Company revenue in local currency}}$$

In addition to allowing companies to grow while still demonstrating the success of GHG reduction initiatives, reporting GHG emission intensity helps to contextualise the organisation's efficiency, including in relation to peers, competitors and benchmarks in the respective industries.

ENVIRONMENTAL : ENERGY

ENVIRONMENTAL PILLAR

TOPIC ASEDG-E1 :
EMISSIONS

TOPIC ASEDG-E2 :
ENERGY

TOPIC ASEDG-E3 :
WATER

TOPIC ASEDG-E4 :
WASTE

TOPIC ASEDG-E5 :
MATERIALS

OVERVIEW

A company can consume energy in various forms, such as fuel, electricity, heating, cooling, or steam. Energy can be self-generated or purchased from external sources and it can come from renewable sources (e.g., wind, hydro or solar) or from non-renewable sources (e.g., coal, petroleum, or natural gas). Using energy more efficiently and opting for renewable energy sources is essential for combating climate change and for lowering a company's overall environmental footprint.

The disclosures in this topic can provide information about a company's impacts related to energy, and how it manages them.

Companies shall take into consideration regulatory guidance such as those prescribed by laws or regulations. Companies may also consider, where relevant, the adoption of and alignment with local and international guidelines.

DISCLOSURES

BASIC	INTERMEDIATE	ADVANCED
☐ **ASEDG-E2.1 :** Report the consumption of the following in joules or watt hours: • Renewable fuel sources • Non-renewable fuel sources • Electricity • Heating (if applicable) • Cooling (if applicable) • Steam (if applicable)	☐ **ASEDG-E2.2 :** Report the reduction in consumption of the following (achieved as a direct result of conservation and efficiency initiatives) in joules: • Non-renewable fuel sources • Electricity • Heating (if applicable) • Cooling (if applicable) • Steam (if applicable)	

ADDITIONAL GUIDANCE

ENERGY CONSUMPTION

Renewable fuel sources are defined as fuel sources capable of being replenished naturally in a short time. This includes:

- Solar
- Wind
- Geothermal
- Hydropower
- Biomass

Non-renewable fuel sources are defined as fuel sources that cannot be replenished in a short period. This includes fuel distilled from:

- Petroleum or crude oil (e.g., gasoline, diesel fuel, jet fuel and heating oil)
- Natural gas (compressed natural gas - CNG, and liquefied natural gas – LNG)
- Fuels extracted from natural gas processing and petroleum refining (e.g., butane, propane, and liquefied petroleum gas- LPG)
- Coal
- Nuclear power

ENVIRONMENTAL : ENERGY

The total energy consumption within the company = Non-renewable fuel consumed + Renewable fuel consumed + Electricity, heating, cooling, and steam purchased for consumption + Self-generated electricity, heating, cooling, and steam which are not consumed - Electricity, heating, cooling, and steam sold.

The company should avoid the double counting of fuel consumption when reporting self-generated energy consumption, i.e., if the company generates electricity from a fuel source and then consumes it, the energy consumption is counted only once under fuel consumption. The company should only report energy consumed by entities owned or controlled by the company. Where relevant, a breakdown of energy consumption data by business unit, country or type of activity may be useful to aid transparency or compatibility over time.

ENERGY REDUCTION

The reporting company can prioritise disclosing reduction initiatives that were implemented in the reporting period, and that have the potential to contribute significantly to reductions.
Reduction initiatives can include, among others:

- Process redesigns,
- Conversions and retrofitting of equipment,
- Changes in behaviour, and
- Operational changes.

The company can report reductions in energy consumption by combining energy types, or separately for fuel, electricity, heating, cooling, and steam. The company can also provide a breakdown of reductions in energy consumption by individual initiatives or groups of initiatives.

When compiling this information, the company should exclude reductions resulting from reduced production capacity or outsourcing and describe whether energy reduction is estimated, modelled, or sourced from direct measurements. If estimation or modelling is used, the company should disclose the methods used.

Data collection methodology and contextual information must be disclosed such that the validity of the results can be determined. This includes all standards, assumptions and/or calculation tools used as well as whether the information is calculated, estimated, modelled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors. Local conversion factors should be used where possible to consistently convert weight of fuels into multiples of joules. Alternatively, generic global factors may be used.

ENVIRONMENTAL PILLAR

OVERVIEW

Access to fresh water is essential for human life and wellbeing and is recognised by the United Nations as a human right. The amount of water withdrawn by a company and the quality of its discharges can impact the functioning of the ecosystem in numerous ways. Direct impacts on a catchment can have wider impacts on the quality of life in an area, including social and economic consequences for local communities and indigenous peoples. Since water is a shared resource, and water-related impacts are localised, companies are increasingly being encouraged to:

- Prioritise action in areas with water stress,
- Understand and respond to local contexts, including local social and environmental impacts,
- Aim to benefit and respect the needs and priorities of all water users in an area, and
- Align their approaches and collective actions with other water users and with effective public policy.

Through a comprehensive understanding of its water use, a company can assess the impacts it has on water resources that benefit the ecosystem, other water users, and the company itself.

The disclosures in this topic only cover water withdrawal, since discharge may not be relevant for most companies. It is, however, encouraged for companies to go beyond these disclosures if the company withdraws significant amounts of water directly from natural sources or discharges significant amounts of water/ effluents.

Companies shall take into consideration regulatory guidance such as those prescribed by laws or regulations. Companies may also consider, where relevant, the adoption of and alignment with local and international guidelines.

TOPIC ASEDG-E1 :
EMISSIONS

TOPIC ASEDG-E2 :
ENERGY

TOPIC ASEDG-E3 :
WATER

TOPIC ASEDG-E4 :
WASTE

TOPIC ASEDG-E5 :
MATERIALS

ENVIRONMENTAL : WATER

DISCLOSURES

BASIC	INTERMEDIATE	ADVANCED
☐ **ASEDG-E3.1 :** Report the total water withdrawn from all areas, and a breakdown of this total by type in litres: • Purchased water • Surface water (if applicable) • Groundwater (if applicable) • Seawater (if applicable) • Produced water (if applicable)	☐ **ASEDG-E3.2 :** Report the reduction in total water withdrawn from all areas, and a breakdown of this total by type in litres: • Purchased water • Surface water (if applicable) • Groundwater (if applicable) • Seawater (if applicable) • Produced water (if applicable)	

ADDITIONAL GUIDANCE

WATER WITHDRAWAL

Key definitions-

- Purchased water: Municipal water suppliers and municipal wastewater treatment plants, public or private utilities, and other companies involved in the provision, transport, treatment, disposal, or use of water and effluent
- Surface water: Water that occurs naturally on the Earth's surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers, streams, and collected and harvested rainwater.
- Groundwater: Water that is being held in, and that can be recovered from, an underground formation.
- Produced water: Water that enters a company's boundary as a result of extraction (e.g., crude oil), processing (e.g., sugar cane crushing), or use of any raw material.

WATER REDUCTION

The reporting company can prioritise disclosing reduction initiatives that were implemented in the reporting period, and that have the potential to contribute significantly to reductions. Reduction initiatives can include:

- Process redesigns,
- Conversions and retrofitting of equipment,
- Changes in behaviour,
- Operational changes (such as recycling and reuse), and
- Leak detection and repair.

The company can report reductions in water withdrawal by combining withdrawal sources, or separately for purchased water, surface water, groundwater, seawater, and produced water. The company can also provide a breakdown of reductions in water withdrawal by individual initiatives or groups of initiatives. When compiling this information, the company should exclude reductions resulting from reduced production capacity or outsourcing and describe whether water withdrawal reduction is estimated, modelled, or sourced from direct measurements. If estimation or modelling is used, the company should disclose the methods used.

Data collection methodology and contextual information must be disclosed such that the validity of the results can be determined. This includes all standards, assumptions and/or calculation tools used as well as whether the information is calculated, estimated, modelled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.

ENVIRONMENTAL PILLAR

TOPIC ASEDG-E1 :
EMISSIONS

TOPIC ASEDG-E2 :
ENERGY

TOPIC ASEDG-E3 :
WATER

TOPIC ASEDG-E4 :
WASTE

TOPIC ASEDG-E5 :
MATERIALS

OVERVIEW

Waste can be generated in the company's own activities, for example, during the production of its products and delivery of services. It can also be generated by entities upstream and downstream in the company's value chain, for example, when suppliers process materials that are later used or procured by the company, or when consumers use the services or discard the products that the company sells to them.

Waste can have significant negative impacts on the environment and human health when inadequately managed. These impacts often extend beyond locations where waste is generated and discarded. The resources and materials contained in waste that is incinerated or landfilled are lost to future use, which accelerates their depletion.

The disclosures in this topic are designed to help a company better understand and communicate its waste-related impacts, and how it manages these impacts. The disclosures require information on how the company prevents waste generation and how it manages waste that cannot be prevented, in its own activities and upstream and downstream in its value chain.

Companies shall take into consideration regulatory guidance such as those prescribed by laws or regulations. Companies may also consider, where relevant, the adoption of and alignment with local and international guidelines.

DISCLOSURES

BASIC	INTERMEDIATE	ADVANCED
☐ **ASEDG-E4.1 :** Report total waste in metric tonnes: • Generated • Diverted from disposal • Directed to disposal	☐ **ASEDG-E4.2 :** Report total waste generated, diverted from disposal, and directed to disposal, each broken down into metric tonnes of: • Hazardous and non-hazardous waste • Sector specific waste streams • Material composition	☐ **ASEDG-E4.3 :** Report total hazardous and non-hazardous waste diverted from disposal broken down into the following recovery streams in metric tonnes: • Preparation for reuse • Recycling • Other recovery options ☐ **ASEDG-E4.4 :** Report total hazardous and non-hazardous waste directed to disposal broken down into the following disposal streams in metric tonnes: • Incineration (with energy recovery) • Incineration (without energy recovery) • Landfilling • Other disposal options

ADDITIONAL GUIDANCE

TOTAL WASTE

The quantity, quality, and type of waste of all (non-effluent) waste generated in the company's own activities to produce goods and services (e.g., during extraction, processing, procurement of materials, product or service design, production, distribution) is to be disclosed here. This total can then be broken down as described into different recovery and disposal streams such that all the waste is accounted for. Data collection methodology and contextual information can be disclosed such that the validity of the results can be determined.

TYPES OF WASTE

Quantity is defined by total weight in metric tonnes. Type is defined first by hazardous vs non-hazardous waste, then into sector specific waste streams (e.g., tailings for a company in the mining sector, electronic waste for a company in the consumer electronics sector, or food waste for a company in the agriculture or in the hospitality sector), and finally material composition (e.g., biomass, metals, non-metallic minerals, plastics, textiles).

ENVIRONMENTAL : WASTE

DESTINATION OF WASTE

When reporting on waste recycled, the company can specify the type of recycling operations, such as downcycling, upcycling, composting, or anaerobic digestion. Besides preparation for reuse and recycling, the company can report the other types of recovery operations it uses such as repurposing or refurbishment. Note that reductions in waste generation resulting from reduced production capacity are not considered waste prevention. The company may choose in addition to report waste prevented in its value chain.

When it comes to waste sent for disposal, besides incineration and landfilling, the company can specify the other types of disposal operations it uses such as dumping, open burning, or deep well injection. If available, the company may report on the quantity and type of waste generated, diverted from, and directed to disposal onsite and offsite. In the context of this topic, 'onsite' means within the physical boundary or administrative control of the reporting company, and 'offsite' means outside the physical boundary or administrative control of the reporting company. The company may also separately report waste directed to disposal upstream and downstream in its value chain if this is available and relevant. These additionalities display the extent to which the company knows how its waste is managed.

CONTEXT FOR WASTE DATA

In terms of contextual information, the company can explain the reasons for:

- The difference between the weight of waste generated and the weight of waste directed to recovery or disposal: this difference can be a result of precipitation or evaporation, leaks or losses, or other modifications to the waste. In the context of this topic, leaks result from physical or technical failures (e.g., a trail of waste from a waste collection truck), while losses result from inadequate security measures or administrative failures (e.g., theft or lost records). To help understand how the data has been compiled, the company can specify whether the data has been modelled or sourced from direct measurements, such as waste transfer notes from contracted waste collectors, external assurance, or audits of waste-related data;

- The difference between the weight of waste diverted from disposal onsite and offsite: e.g., lack of infrastructure onsite to recover materials from waste. It can also describe sector practices, sector standards, or external regulations that mandate a specific recovery operation. To help understand how the data has been compiled, the company can specify whether the data has been modelled or sourced from direct measurements, such as waste transfer notes from contracted waste collectors, external assurance, or audits of waste-related data; and

- The difference between the weight of waste directed to disposal onsite and offsite: e.g., local regulations that prohibit landfilling of specific types of waste. It can also describe sector practices, sector standards, or external regulations that mandate a specific disposal operation. To help understand how the data has been compiled, the company can specify whether the data has been modelled or sourced from direct measurements, such as waste transfer notes from contracted waste collectors, external assurance, or audits of waste-related data.

ENVIRONMENTAL PILLAR

OVERVIEW

The inputs used to manufacture and package a company's products and services can be non-renewable materials, such as minerals, metals, oil, gas, or coal; or renewable materials, such as wood or water. Both renewable and non-renewable materials can be composed of virgin or recycled input materials.

The type and amounts of materials the company uses can indicate its dependence on natural resources, and the impacts it has on their availability. The company's contribution to resource conservation can be indicated by its approach to recycling, reusing and reclaiming materials, products, and packaging.

The disclosures in this topic can provide information about a company's impacts related to materials, and how it manages these impacts.

Companies shall take into consideration regulatory guidance such as those prescribed by laws or regulations. Companies may also consider, where relevant, the adoption of and alignment with local and international guidelines.

TOPIC ASEDG-E1 :
EMISSIONS

TOPIC ASEDG-E2 :
ENERGY

TOPIC ASEDG-E3 :
WATER

TOPIC ASEDG-E4 :
WASTE

TOPIC ASEDG-E5 :
MATERIALS

ENVIRONMENTAL : MATERIALS

DISCLOSURES

BASIC	INTERMEDIATE	ADVANCED
☐ **ASEDG-E5.1 :** List the materials and total weights used to produce and package the company's primary products and services in metric tonnes, if any.		☐ **ASEDG-E5.2 :** Report the percentage of recycled input materials used to manufacture the company's primary products and services.

ADDITIONAL GUIDANCE

TOTAL MATERIALS

In the calculation of total materials used, the following material types should be considered:

- Raw materials - Natural resources used for conversion to products and services, such as ores, minerals, and woods
- Associated process materials – Materials needed for the manufacturing process but are not part of the final product, such as lubricants for manufacturing machinery
- Semi-manufactured goods or parts – All materials and components part of the final product other than raw materials
- Materials for packaging purposes – Paper, plastics, cardboard, etc..

When calculating the weight of materials used, the company can start by disclosing only the key materials used.

RECYCLED MATERIALS

Recycled input materials are defined as materials that replace virgin materials, which are purchased or obtained from internal or external sources, and that are not by-products and non-product outputs (NPO) produced by the companies.

Percentage of recycled input materials used = (Total recycled input materials used / Total input materials used) x 100.

If relevant, the company may also disclose its percentage of reclaimed products and packaging materials for each product category. Reclaimed products are defined as collected, reused, or recycled products and their packaging materials at the end of their useful lives. Collection and treatment of these items can be carried out by the manufacturer or by a contractor and separated into raw materials – glass, paper, etc. Product or service categories are defined as groups of related products or services sharing a common, managed set of features that satisfy the specific needs of a selected market. When collecting the data, the reporting company can report recycling and reuse of packaging separately. The reporting company should also exclude rejects and recalls of products.

$$\text{Percentage of reclaimed products and their packaging materials} = \frac{\text{Products and their packaging materials reclaimed within the reporting period}}{\text{Products sold within the reporting period}} \times 100\%$$

Data collection methodology and contextual information must be disclosed such that the validity of the results can be determined. The data used must reflect the material in its original state and is not to be presented with further data manipulation, such as reporting it as ‘dry weight’. It should also be clear if any data reported is estimated or measured directly, with an explanation of the methods used required for the former. If material weight and volume measurements are stated as different units, the company can convert measurements to standardised units.

SOCIAL PILLAR

SOCIAL : HUMAN RIGHTS AND LABOUR PRACTICES

SOCIAL PILLAR

TOPIC ASEDG-S1 : HUMAN RIGHTS AND LABOUR PRACTICES

TOPIC ASEDG-S2 : **EMPLOYEE MANAGEMENT**

TOPIC ASEDG-S3 : **DIVERSITY, EQUITY AND INCLUSION**

TOPIC ASEDG-S4 : **OCCUPATIONAL HEALTH AND SAFETY**

TOPIC ASEDG-S5 : **COMMUNITY ENGAGEMENT**

OVERVIEW

This topic addresses forced or compulsory labour and child labour. Forced or compulsory labour exists globally in a variety of forms. The most extreme examples are slave labour and bonded labour, but debts can also be used as a means of maintaining workers in a state of forced labour. Indicators of forced labour can also include withholding identity papers, requiring compulsory deposits, and compelling workers, under threat of firing, to work extra hours to which they have not previously agreed.

The presence and effective implementation of policies for eliminating all forms of forced or compulsory labour are a basic expectation of responsible business conduct. Companies with multinational operations are required by law in some countries to provide information on their efforts to eradicate forced labour in their supply chains.

Child labour is work that deprives children of their childhood, potential, dignity, and is harmful to them, both physically and mentally, including interfering with their education. Abolishing child labour is a key principle and objective of major human rights legislations and is a national legislation in most countries.

International references include ILO Convention 138 Minimum Age Convention, and ILO Convention 29 Forced Labour Convention.

Companies shall take into consideration regulatory guidance, such as those prescribed by laws or regulations. Companies may also consider, where relevant, the adoption of and alignment with local and international guidelines.

DISCLOSURES

BASIC	INTERMEDIATE	ADVANCED
☐ **ASEDG-S1.1 :** Report the number and nature of child labour and forced labour incidents, if any	☐ **ASEDG-S1.2 :** List the operations and suppliers considered to have significant risk for incidents of child labour and forced labour, including: • Type of operation or supplier • Locations at risk	

ADDITIONAL GUIDANCE

NUMBER OF INCIDENTS

Companies should provide the number of substantiated complaints, if any, concerning human rights violations in child and forced labour as at the end of the reporting period. Substantiated complaints refer to written statements by regulatory or similar official bodies addressed to the company that identify violations of human rights, or a complaint lodged with the company that has been recognised as legitimate by the company. Human rights refer to rights inherent to all human beings, which include, at a minimum, the rights set out in the UN International Bill of Human Rights and the principles concerning fundamental rights set out in the ILO Declaration on Fundamental Principles and Rights at Work.

In addition, companies are encouraged to report on measures taken. For more information, companies can refer to the ILO 'Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy' and Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises for further guidance. This can reflect the reporting company's approach to risk assessment on this issue.

RISK ASSESSMENT

Companies should list the operations and suppliers at risk of violating child labour and forced labour guidelines. Companies are also encouraged to disclose risk assessment and mitigation actions.

Risk assessment in the company can initially be a rudimentary assessment (stating the operations and suppliers considered to have significant risk for incidents of child labour and forced labour), then increasing in maturity and complexity over the years – possibly with some of the frameworks described below.

Child labour and forced labour risk assessment is well guided by the ILO with clearly described indicators of forced labour, a handbook for employers and businesses to combat forced labour, and a child labour guidance tool for businesses. In addition, UNICEF's Children's Rights and Business Principles (CRBP) sets forth clear guidance. OECD's Responsible Business Conduct provides guidance towards ending child labour, forced labour, and human trafficking in global supply chains.

SOCIAL : EMPLOYEE MANAGEMENT

SOCIAL PILLAR

TOPIC ASEDG-S1 :
HUMAN RIGHTS AND LABOUR PRACTICES

TOPIC ASEDG-S2 :
EMPLOYEE MANAGEMENT

TOPIC ASEDG-S3 :
DIVERSITY, EQUITY AND INCLUSION

TOPIC ASEDG-S4 :
OCCUPATIONAL HEALTH AND SAFETY

TOPIC ASEDG-S5 :
COMMUNITY ENGAGEMENT

OVERVIEW

An employment relationship is a legal relationship between a worker and a company that confers rights and obligations to both parties. This relationship is determined by employment and commercial laws, where applicable.

The disclosures for this topic address the scale of a company's investment in training and the degree to which the investment is made across the entire employee base. It also reflects the company's commitment to providing fair compensation that meets or exceeds local minimum wage requirements, with regular reviews to ensure ongoing compliance with the prevailing minimum wage laws or regulations. In addition, employee turnover serves as a rudimentary representative indicator of the company's prioritisation of employee management and wellbeing, as well as the personal development of individual employees, skills management, and the development of human capital within the company. It seeks to indicate the extent of the system applied and whether there is inequity of access to these opportunities, including fair compensation practices, enhancing employee development, and retention.

Companies shall take into consideration regulatory guidance, such as those prescribed by laws or regulations. Companies may also consider, where relevant, the adoption of and alignment with local and international guidelines.

DISCLOSURES

BASIC	INTERMEDIATE	ADVANCED
☐ **ASEDG-S2.1 :** Report the average hours of training per employee ☐ **ASEDG-S2.3 :** Report the percentage of employees meeting or above applicable minimum wage laws, if any	☐ **ASEDG-S2.2 :** Report the total number of employees and the turnover rate	

ADDITIONAL GUIDANCE

EMPLOYEE TRAINING

When reporting on total training hours, guidance on inclusion include:

- All types of vocational training and instruction,
- Paid educational leave provided by a company for its employees,
- Training or education pursued externally and paid for in whole or in part by a company, and
- Training does not include on-site coaching by supervisors.

The formula for calculating average training hours is as follows:

$$\text{Average training hours per employee} = \frac{\text{Total number of training hours provided to employees}}{\text{Total number of employees}}$$

In addition, for increased granularity, the company can report the numbers categorised by gender, age, race, and seniority levels.

SOCIAL : EMPLOYEE MANAGEMENT

EMPLOYEE TURNOVER

Employee turnover refers to employees who leave the company voluntarily or due to dismissal, retirement, or death in service. An employee is defined as an individual who is in an employment relationship with the company, according to national law or its application. For additional disclosure, transition assistance programs provided to support employees who are retiring or who have been terminated can be described and can include:

- Pre-retirement planning for intended retirees,
- Retraining for those intending to continue working,
- Severance pay, which can take into account employee age and years of service,
- Job placement services, and
- Assistance (such as training, counselling) on transitioning to a non-working life.

When compiling the information, the company should use the data on the total number of employees and for additional disclosure, this can be identified by employee category. The formula for calculating turnover rate is as follows:

$$\text{Turnover Rate} = \frac{\text{Total turnover}}{\text{Total number of employees}} \times 100\%$$

MINIMUM WAGE

Minimum wage refers to the minimum compensation for employment per hour, or other unit of time, allowed under law. Some countries have numerous minimum wages, such as by state or province or by employment category. An employee is defined as an individual who is in an employment relationship with the company, according to national law or its application. An employee's wage should be calculated based on the standard working hours defined by local labour laws.

The formula for calculating the percentage of employees meeting or above minimum wage is as follows:

$$\text{Percentage of employees meeting or above minimum wage} = \frac{\text{Number of employees paid at or above minimum wage}}{\text{Total number of employees}} \times 100\%$$

When there is more than one minimum wage within a country or when a company operates in more than one country, the disclosure should be broken down against the applicable minimum wage by jurisdiction.

Companies should maintain the records of, among others:

- Current applicable minimum wage rates by jurisdiction,
- Date of last wage review, and
- Frequency of wage compliance audits

SOCIAL : DIVERSITY, EQUITY AND INCLUSION

SOCIAL PILLAR

TOPIC ASEDG-S1 :
HUMAN RIGHTS AND LABOUR PRACTICES

TOPIC ASEDG-S2 :
EMPLOYEE MANAGEMENT

TOPIC ASEDG-S3 :
DIVERSITY, EQUITY AND INCLUSION

TOPIC ASEDG-S4 :
OCCUPATIONAL HEALTH AND SAFETY

TOPIC ASEDG-S5 :
COMMUNITY ENGAGEMENT

OVERVIEW

Diversity, equity and inclusion (DEI) measures address the importance of emphasising and prioritising these values in the workplace. The impact of a greater focus on DEI in companies allows benefits to flow back through to society as greater equity promotes social stability and supports further economic growth.

The disclosures included address the company's approach to diversity and equal opportunity at work, providing for a quantitative measure of diversity within a company. In addition, comparisons between broad employee diversity and management team diversity offer information on equal opportunity.

When a company actively promotes diversity and equity at work it can generate significant benefits for both the company and workers. By doing so, the company can gain access to a larger talent pool, a diverse set of potential workers, break down barriers and improve creativity within the company.

Companies shall take into consideration regulatory guidance such as those prescribed by laws or regulations. Companies may also consider, where relevant, the adoption of and alignment with local and international guidelines.

SOCIAL : DIVERSITY, EQUITY AND INCLUSION

DISCLOSURES

BASIC	INTERMEDIATE	ADVANCED
☐ **ASEDG-S3.1 :** Report the percentage of the company's employees by: • Gender • Age	☐ **ASEDG-S3.2 :** Report the percentage of the company's directors by: • Gender • Age	

ADDITIONAL GUIDANCE

DEI DEMOGRAPHICS

Diversity, equity, and inclusion can be disclosed in varying granularity. Beyond gender and age (under 30 years old, 30-50 years old, over 50 years old), additionality can be provided with ethnicity, minority groups, vulnerable groups, and any other indicators of diversity where relevant. These categories can be used to disclose disparities by job level, salary, turnover rates, promotion rates, etc.

DEI INITIATIVES

In addition, disclosure can be made on initiatives conducted by the company to enhance the DEI achievements in the company. This can include employee initiatives, hiring policies, parental policies, succession planning, workforce planning and management, training, education programmes, mentorship, etc.

SOCIAL : OCCUPATIONAL HEALTH AND SAFETY

SOCIAL PILLAR

TOPIC ASEDG-S1 :
HUMAN RIGHTS AND LABOUR PRACTICES

TOPIC ASEDG-S2 :
EMPLOYEE MANAGEMENT

TOPIC ASEDG-S3 :
DIVERSITY, EQUITY AND INCLUSION

TOPIC ASEDG-S4 :
OCCUPATIONAL HEALTH AND SAFETY

TOPIC ASEDG-S5 :
COMMUNITY ENGAGEMENT

OVERVIEW

Healthy and safe work conditions involve both prevention of physical and mental harm, and promotion of workers' health. Health and safety work conditions are recognised as a human right and addressed in authoritative intergovernmental instruments, including ILO, OECD, and the World Health Organization (WHO). This covers considerations around work-related hazards, ill health, and injuries.

Overall, in a company's increasing maturity in occupational health and safety, hazard identification, risk assessment, worker training, and incident investigation are key to planning, supporting, operating, and evaluating the company's occupational health and safety management system.

The disclosures included here include the high-consequence incidences as well as work-related injuries. The disclosures additionally seek to include pre-emptive training provided to employees.

Companies shall take into consideration regulatory guidance such as those prescribed by laws or regulations. Companies may also consider, where relevant, the adoption of and alignment with local and international guidelines.

SOCIAL : OCCUPATIONAL HEALTH AND SAFETY

DISCLOSURES

BASIC	INTERMEDIATE	ADVANCED
☐ **ASEDG-S4.1 :** Report the number of fatalities and injuries in the company, if any	☐ **ASEDG-S4.2 :** Report the total number and percentage of employees trained on health and safety standards	

ADDITIONAL GUIDANCE

FATALITIES AND INJURIES

Work-related hazards, ill health, and injuries are included as part of work-related injuries. It also covers both short-latency and long-latency work-related ill health. Latency refers to the period between exposure and the onset of ill health. Separately captured are high-consequence work-related injuries such as fatalities. For additional disclosure, the company can report any actions taken or underway to eliminate other work-related hazards and to minimise risks.

The company can also additionally report how the data was compiled (e.g., standards, methodologies and assumptions used) and further explain if any workers have been excluded.

In addition, a list of chemical hazards, number of high-potential work-related incidents and number of close calls can also be disclosed. A company which has no control over both the work and workplace, still has a responsibility to make efforts, including any leverage it might have, to prevent and mitigate negative occupational health and safety impacts that are directly linked to its operations, products, or services by its business relationships.

SOCIAL : COMMUNITY ENGAGEMENT

SOCIAL PILLAR

TOPIC ASEDG-S1 :
HUMAN RIGHTS AND LABOUR PRACTICES

TOPIC ASEDG-S2 :
EMPLOYEE MANAGEMENT

TOPIC ASEDG-S3 :
DIVERSITY, EQUITY AND INCLUSION

TOPIC ASEDG-S4 :
OCCUPATIONAL HEALTH AND SAFETY

TOPIC ASEDG-S5 :
COMMUNITY ENGAGEMENT

OVERVIEW

Companies are expected to anticipate, avoid, and remediate negative impacts on local communities by establishing a timely and effective stakeholder identification and engagement process. This is important to help understand the vulnerability of local communities and how they may be affected by the company's activities. Where this is not possible, or where residual impacts remain, companies are expected to manage those impacts appropriately, including grievances, and to compensate local communities for negative impacts.

Local communities are defined as individuals or groups of individuals living or working in areas that are affected or could be affected by the company's activities. The local community can range from those living adjacent to the company's operations to those living at a distance. The company's operations and infrastructure can have significant economic, social, cultural, and environmental impacts on local communities.

It is vital to understand and identify stakeholders and community characteristics to effectively address the causes of problems and facilitate decision making in the process. These can be based on issues such as ethnic background, indigenous descent, gender, age, migrant status, socioeconomic status, literacy levels, disabilities, income level, infrastructure availability or specific human health vulnerabilities which may exist within stakeholder communities.

Companies can utilise several useful tools to measure and manage their impact, such as the Theory of Change and the Logic Model frameworks, which include a set of guided approaches.

Companies shall take into consideration regulatory guidance such as those prescribed by laws or regulations. Companies may also consider, where relevant, the adoption of and alignment with local and international guidelines.

SOCIAL : COMMUNITY ENGAGEMENT

DISCLOSURES

BASIC	INTERMEDIATE	ADVANCED
☐ **ASEDG-S5.1 :** Report the total amount of community investments and donations		☐ **ASEDG-S5.2 :** List the company's operations with negative impact on local communities

ADDITIONAL GUIDANCE

COMMUNITY INVESTMENT

Community investments are total community investments that refer to actual expenditures in the reporting period, not commitments. A company can calculate community investments as voluntary donations plus investment of funds in the broader community where the target beneficiaries are external to the company. Voluntary donations and investment of funds in the broader community where the target beneficiaries are external to the company can include:

- Contributions to charities, non-governmental/civil society organisations, and research institutes (unrelated to the company's commercial research and development)
- Funds to support community infrastructure, such as recreational facilities
- Direct costs of social programs, including arts and educational events

Community investments exclude legal and commercial activities or where the purpose of the investment is exclusively commercial. Community investments also exclude any infrastructure investment that is driven primarily by core business needs, or to facilitate the business operations of a company. Infrastructure investments driven primarily by core business needs can include, for example, building a road to a mine or a factory. The calculation of investment can include infrastructure built outside the main business activities of the company, such as a school or hospital for workers and their families. The company should consider any negative impact that could result from activities that aim for a positive contribution to sustainable development. Negative impact cannot be offset by positive impact. For example, a renewable energy installation may reduce a region's dependence on fossil fuels and bring energy to underserved communities but the development displaces local communities from their lands or territories without their consent.

Impact is a change in an important positive or negative outcome for the people or the environment. The company should consider any negative impact that could result from activities that aim for a positive contribution to sustainable development.

SOCIAL : COMMUNITY ENGAGEMENT

IMPACT RISK ASSESSMENT

Risk assessment in the company can initially be a rudimentary assessment (stating the operations with negative impact on local communities), then increasing in maturity and complexity over the years – possibly with some of the frameworks described below.

An impact assessment is a structured process for considering the implications for people and their environment. Ideally, it is conducted within a period where the design and decisions within the proposed actions can still be modified. It is applied at all levels of decision-making, from policies to specific projects. The International Association for Impact Assessment sets out key definitions and guidance on conducting assessments.

In seeking to list the company's operations with risk of negative impacts, some examples of negative and positive impacts include but not limited to the following examples:

PILLAR	EXAMPLES OF NEGATIVE IMPACT	EXAMPLES OF POSITIVE IMPACT
SOCIAL	Failing to provide safe and healthy work conditions for employees	Providing access to clean drinking water in a community that does not have it
	Discrimination and harassment against certain groups of people (e.g., race, gender, ethnicity)	Providing clean sanitation and hygiene practices to underprivileged community
	Labour exploitation by not paying employees a fair wage or providing them with adequate benefits	Contributing towards infrastructure development such as schools, houses for the development of society
	Lack of fair compensation, depriving the local community of housing, formal education and clean sanitation	Providing job training to unemployed individuals
	Community health issues, environmental pollution causing health problems for nearby communities	Supporting local businesses and farmers by purchasing their goods and services
	Consumer health and safety risks due to production and sale of products that may cause danger and harm to consumers' health and well-being	Providing access to education for underprivileged children
	Human rights violations, ignoring the rights and concerns of indigenous communities when conducting operations on their lands	Providing access to healthcare for underserved populations for both physical and mental health illnesses
	Failing to respect and preserve local traditions and culture leads to cultural erosion and tension	Promoting equal rights and opportunities for marginalised groups

SOCIAL : COMMUNITY ENGAGEMENT

PILLAR	EXAMPLES OF NEGATIVE IMPACT	EXAMPLES OF POSITIVE IMPACT
ENVIRONMENTAL	Community displacement due to large-scale development projects that forced displacement of the local community	Developing and implementing sustainable/ renewable energy solutions such a photovoltaic solar panel system and a water recycling system
	Building a factory that pollutes the air, water, and soil in a local community	Advocating for policies that protect the environment and combat climate
	Clearing forests for development, logging or agriculture without replanting causes deforestation	Planting trees in a community to improve air quality and reduce pollution
	Burning fossil fuels that release greenhouse gases contributing to global warming	Developing projects on more existing brownfield sites than greenfield sites to preserve the ecosystem
	Destroying natural habitats, such as wetlands or coral reefs which disrupts the ecosystem	Reducing carbon emissions by developing eco-friendly solutions such as recyclable and biodegradable products
	Producing excessive waste including non-biodegradable materials contributes to landfill overflow and environmental degradation	Sourcing sustainable raw materials which are certified by global or local agencies such as Forest Stewardship Council (FSC), Marine Stewardship Council (MSC)
	Air pollution due to emission of pollutants that can contribute to health problems in communities	Construction of energy-efficient buildings with sustainable materials that promote sustainable urban development
	Water contamination from improper disposal practices of industrial waste and harmful chemicals	Implementing water-saving technology such as reusing wastewater and treating wastewater to protect aquatic ecosystems
	Loss of biodiversity due to activities that harm or destroy various plant and animal species	Adopting sustainable and community farming practices such as crop rotation, organic farming and reducing pesticide use, to maintain soil health

GOVERNANCE PILLAR

GOVERNANCE : GOVERNANCE STRUCTURE

GOVERNANCE PILLAR

TOPIC ASEDG-G1 :
GOVERNANCE STRUCTURE

TOPIC ASEDG-G2 :
POLICY COMMITMENTS

TOPIC ASEDG-G3 :
RISK MANAGEMENT AND REPORTING

TOPIC ASEDG-G4 :
ANTI-CORRUPTION

TOPIC ASEDG-G5 :
CUSTOMER PRIVACY

OVERVIEW

A robust governance structure is crucial in directing and managing the business and affairs of the company towards promoting business prosperity and corporate accountability, with the objectives of realising stakeholder value and impact.

Good and effective corporate governance has wide-ranging influence and impact on the corporate and real economic sector, including listed and non-listed companies, which would enhance decision-making, thus leading to better performance in commercial terms.

Companies shall take into consideration regulatory guidance such as those prescribed by laws or regulations. Companies may also consider, where relevant, the adoption of and alignment with local and international guidelines.

GOVERNANCE : GOVERNANCE STRUCTURE

DISCLOSURES

BASIC	INTERMEDIATE	ADVANCED
☐ **ASEDG-G1.1 :** Report the number of directors in the company	☐ **ASEDG-G1.2 :** List the governance structure of the board, including committees of the board and management, if applicable	

ADDITIONAL GUIDANCE

NUMBER OF DIRECTORS

In addition to the number of directors, the company can describe the composition of the board and its committees by additional indicators of diversity, such as age, ethnicity, citizenship, disability, or any other indicators of diversity that are relevant for reporting (reference Social pillar, Diversity, Equity and Inclusion topic).

GOVERNANCE STRUCTURE

The committees of the board and management refer to the structure that is responsible for decision-making on and overseeing the management of the company, including the company's impact on environmental, social and governance considerations.

Ideally, the board and a supporting committee are responsible for setting, approving and reviewing sustainability direction, policies, practices, and progress. This would encompass priority material matters and key metrics, and performance indicators tracked by the company.

The company can describe the role of the board, committees, and senior executives in developing and managing the company's strategies, policies, and processes related to sustainability. Furthermore, the company can consider describing the role and process of the board in reviewing and approving any reported information.

The company can describe the frequency of engagement between the board, committee, or management with their stakeholders, as well as the means and content of engagement.

The company can also report the data validation process by an internal group, and if applicable, by an external assurance/audit provider.

GOVERNANCE : POLICY COMMITMENTS

GOVERNANCE PILLAR

TOPIC ASEDG-G1 :
GOVERNANCE STRUCTURE

TOPIC ASEDG-G2 :
POLICY COMMITMENTS

TOPIC ASEDG-G3 :
RISK MANAGEMENT AND REPORTING

TOPIC ASEDG-G4 :
ANTI-CORRUPTION

TOPIC ASEDG-G5 :
CUSTOMER PRIVACY

OVERVIEW

Companies' policies, processes, and commitments – represent guidelines, rules, and procedures that govern the behaviour and decision-making of the company's stakeholders, ensuring that the company operates in an ethical and responsible manner, and that it upholds its legal and regulatory obligations.

Clear policy commitments, supplemented by relevant internal processes and guidance for stakeholders, demonstrate the determination of the companies in implementing responsible business conduct throughout the organisation and supply chain, thus ensuring that companies are not engaged in unethical behaviour or illegal activities.

Companies shall take into consideration regulatory guidance such as those prescribed by laws or regulations. Companies may also consider, where relevant, the adoption of and alignment with local and international guidelines

GOVERNANCE : POLICY COMMITMENTS

DISCLOSURES

BASIC	INTERMEDIATE	ADVANCED
☐ **ASEDG-G2.1 :** List the company's policies, including but not limited to: • Code of Conduct • Anti-Corruption Policy • Whistleblowing Policy • Health and Safety Policy		

ADDITIONAL GUIDANCE

BUSINESS CONDUCT POLICIES

The company should describe its policy commitments for responsible business conduct, including and in alignment with local listing requirements. The company should report the expectations, values, principles, and norms of behaviour set out in the policy commitments. The company should provide links to the policy commitments if publicly available.

Basic policies of a Code of Conduct, Anti-Corruption Policy, Whistleblowing Policy and Health and Safety Policy are included herewith, but companies can aspire to establish and include best practice corporate policies such as Human Capital Policy, Risk Management Policy, etc.

The company can also report how the policy commitments were developed, including the internal and external expertise that informed the policy commitments. The company can report the level at which each of the policy commitments was approved within the company, including whether this is the most senior level, and explain the extent to which the policy commitments apply to the company's activities and to its business relationships.

Categories of stakeholders that the company gives particular attention to can include employees, consumers, customers and local communities. They can also include individuals belonging to groups or populations that are considered to be at risk or vulnerable groups, such as children; human rights defenders; migrant workers and their families; persons who might be discriminated against based on their gender or persons with disabilities.

The company can describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including but not limited to:

- How it allocates responsibility to implement the commitments across different levels within the company,
- How it integrates the commitments into company strategies, operational policies, and operational procedures,
- How it implements its commitments with and through its business relationships, and
- Training that the company provides on implementing the commitments.

GOVERNANCE : POLICY COMMITMENTS

SUSTAINABILITY POLICY

As an additional disclosure, companies are encouraged to put in place a Sustainability Policy. A Sustainability Policy is the cornerstone of the company's commitment to sustainability and the extent to which it will begin to incorporate sustainability considerations into its decision-making and practices. It summarises the standards and practices that the company adopts to embed environmental, social and governance considerations into the long-term strategy and day-to-day operations of its business.

A Sustainability Policy can include, but is not limited to:

- A statement of the company's purpose and values,
- The related vision and mission of the company,
- The sustainability goals and commitments of the company,
- The sustainability goals and commitments in conduct with stakeholders, e.g. suppliers, customers, etc.,
- A commitment to Environmental, Social and Governance practices
- Examples of environmental considerations can include, among others, a focus on transition to renewable energy, conservation of resources, sustainable material sourcing and management of waste, and
- Examples of social considerations can include, among others, labour rights concerns, diversity, equity and inclusion commitments, employee development and wellbeing, and community engagement.

GOVERNANCE : RISK MANAGEMENT AND REPORTING

GOVERNANCE PILLAR

OVERVIEW

Improvements and progress have been observed across various indicators of audit and risk management, alongside commendable integrity in corporate reporting. This is attributed to the rigorous and robust regulatory framework by the policymakers and industry stakeholders in championing the risk management cause.

In the area of risk management, companies should ensure effective mitigation and management of potential and current risks, including relevant sustainability risks, to remain agile and resilient to the emerging issues and considerations.

Companies shall take into consideration regulatory guidance such as those prescribed by laws or regulations. Companies may also consider, where relevant, the adoption of and alignment with local and international guidelines.

GOVERNANCE : RISK MANAGEMENT AND REPORTING

DISCLOSURES

BASIC	INTERMEDIATE	ADVANCED
☐ **ASEDG-G3.1 :** Report the year of the last submitted audited financial report	☐ **ASEDG-G3.2 :** List the risks of company operations and activities, including but not limited to: • Regulatory compliance risk • Business continuity risk	☐ **ASEDG-G3.3 :** List the sustainability risks of company if applicable, including but not limited to: • Climate-related physical risk • Climate-related transition risk

ADDITIONAL GUIDANCE

YEAR OF AUDITED FINANCIAL REPORT

The disclosures herewith do not seek to include well-established financial reporting, and with the disclosure of the latest submitted audited financial report, it is well assumed that financial disclosures are in place and duly disclosed.

OPERATIONAL RISKS

Corporate risk assessment in the company can initially be a basic assessment (stating the operations considered to have risk exposure in regulatory compliance or business continuity), then increasing in maturity and complexity over the years – possibly with some of the guidance described below.

Risk management, the process of identifying, assessing probability, prioritising and mitigating threats to the company, is a critical process that can ensure business continuity and growth, and be a creator of value. It includes setting up the risk framework, communicating it through the organisation and establishing tracking controls to monitor progress. Internal controls can be implemented in day-to-day operations and through audit, risk or compliance functions. The company can also establish and maintain an internal audit function as part of its processes for risk management.

Corporate risk considerations can span three main areas, namely strategic business risks, operational risks and financial risks. The sustainability risks described below can have a direct impact on all three of these areas.

GOVERNANCE : RISK MANAGEMENT AND REPORTING

SUSTAINABILITY RISKS

Sustainability risk assessment in the company can initially be a basic assessment (stating the operations considered to have risk exposure in climate-related physical and transitional impact), then increasing in maturity and complexity over the years – possibly with some of the guidance described below.

The company can describe its risk management processes for identifying, assessing and managing climate-related risks, and assess whether existing and emerging regulatory requirements related to climate change are considered. In IFRS S2, climate-related risks to which the company is exposed fall under (i) climate-related physical risks; and (ii) climate-related transition risks;

Risks resulting from climate-related physical risks are categorised as:

- event-driven (acute physical risk) that arises from weather-related events such as storms, floods, drought or heatwaves, which are increasing in severity and frequency; and
- longer-term shifts in climatic patterns (chronic physical risk) that arise from longer-term shifts in climatic patterns including changes in precipitation and temperature which could lead to sea level rise, reduced water availability, biodiversity loss and changes in soil productivity.

Climate-related transition risks arise from efforts taken to transition to a lower carbon economy. Examples of such risk include:

- Policy risk,
- Legal risk,
- Technological risk,
- Market risk, and
- Reputational risk

The sustainability risk assessments ideally should be broadened to include social risks (internal and external to the company) and governance risks (which ideally is encompassed within corporate risk management).

GOVERNANCE : ANTI-CORRUPTION

GOVERNANCE PILLAR

TOPIC ASEDG-G1 :
GOVERNANCE STRUCTURE

TOPIC ASEDG-G2 :
POLICY COMMITMENTS

TOPIC ASEDG-G3 :
RISK MANAGEMENT AND REPORTING

TOPIC ASEDG-G4 :
ANTI-CORRUPTION

TOPIC ASEDG-G5 :
CUSTOMER PRIVACY

OVERVIEW

Corruption has long been one of the key risks and concerns globally, in developed and emerging markets. Transparency International defines corruption as the abuse of entrusted power for private gain, which erodes trust, weakens democracy, hampers economic development, and further exacerbates inequality, poverty, social division and the environmental crisis.

Risk assessments can help to assess the potential for incidents of corruption within and related to the company and help the company to design policies and procedures to combat corruption. Furthermore, communication and training build internal and external awareness and the necessary capacity to combat corruption.

Companies shall take into consideration regulatory guidance such as those prescribed by laws or regulations. Companies may also consider, where relevant, the adoption of and alignment with local and international guidelines.

GOVERNANCE : ANTI-CORRUPTION

DISCLOSURES

BASIC	INTERMEDIATE	ADVANCED
☐ **ASEDG-G4.1 :** Report the total number and nature of confirmed incidents of corruption, if any	☐ **ASEDG-G4.2 :** Report the total number and percentage of employees who have received training on the company's anti-bribery and anti-corruption policy	☐ **ASEDG-G4.3 :** List the significant risks related to corruption

ADDITIONAL GUIDANCE

NUMBER OF INCIDENTS

The total number of confirmed incidents should include incidents in which employees were dismissed or disciplined for corruption. The company can consider reporting the total number of confirmed incidents when contracts with business partners are terminated or not renewed due to violations related to corruption. Public legal cases regarding corruption can include current public investigations, prosecutions, or closed cases.

ANTI-CORRUPTION TRAINING

The communication and enforcement of the company's anti-corruption and anti-bribery policies and procedures need to be consistent, pervasive and visible. The disclosure seeks to capture the extent and reach of anti-corruption and anti-bribery training among all the employees of the company.

CORRUPTION RISKS

The company should conduct corruption risk assessments periodically and when there is a change in law or circumstance of the business to identify, analyse, assess and prioritise the internal and external corruption risks of the company. This risk assessment should be used to establish appropriate processes, systems and controls approved by the board and management to mitigate the specific corruption risks the business is exposed to.

The disclosure covers the identification of significant risks within the company related to corruption. The company can also include a risk assessment focused on corruption or the inclusion of corruption as a risk factor in overall risk assessments. Regular risk assessment is recommended, with a comprehensive review when necessary or substantial changes occur within the company. The assessment may include, but not be limited to, weaknesses in the governance and internal systems, transparency of financial transactions, nature of business activities, compliance with anti-corruption requirements by business associates and external parties.

Corruption risks relate to all kinds of risks inherent in a company's activities, e.g, fiduciary risk, legal risk, operational risk, reputational risk etc. In performing a risk analysis, the company should understand and assess the level of risk applied to the operations, including exposure to government agencies and officials, corruption-related laws and regulations, payment terms and conditions, backgrounds and details of business associates, which would then allow the company to determine the priority and focus areas in mitigating corruption risks within its operations and supply chain.

Corruption risk assessment can be performed on a stand-alone basis, and subsequently be incorporated and integrated into the general risk register of the company.

GOVERNANCE : CUSTOMER PRIVACY

GOVERNANCE PILLAR

TOPIC ASEDG-G1 :
GOVERNANCE STRUCTURE

TOPIC ASEDG-G2 :
POLICY COMMITMENTS

TOPIC ASEDG-G3 :
RISK MANAGEMENT AND REPORTING

TOPIC ASEDG-G4 :
ANTI-CORRUPTION

TOPIC ASEDG-G5 :
CUSTOMER PRIVACY

OVERVIEW

As outlined in the OECD Guidelines for Multinational Enterprises, companies are expected to ‘respect consumer privacy and take reasonable measures to ensure the security of personal data that they collect, store, process or disseminate’. Companies are expected to limit their collection of personal data, to collect data by lawful and transparent means, as well as not to disclose or use personal customer information for any purposes other than those agreed upon.

Companies shall take into consideration regulatory guidance such as those prescribed by laws or regulations. Companies may also consider, where relevant, the adoption of and alignment with local and international guidelines.

GOVERNANCE : CUSTOMER PRIVACY

DISCLOSURES

BASIC	INTERMEDIATE	ADVANCED
	☐ **ASEDG-G5.1 :** Report the total number and nature of substantiated complaints received concerning breaches of customer privacy and loss of customer data, if any	

ADDITIONAL GUIDANCE

NUMBER OF INCIDENTS

The total number of substantiated complaints received references breaches of customer privacy. These can be categorised by, but are not limited to, the following:

- Complaints received from outside parties and substantiated by the company, and
- Complaints from regulatory bodies

In addition, the company can consider disclosing the total number of identified leaks, thefts, or losses of customer data. If the company has not identified any substantiated complaints vis-à-vis customer privacy, the company can consider disclosing a brief statement of this fact.

RISK ASSESSMENT

A company's management of its customer data is anticipated to only become more critical globally. In collecting and holding Personal Identifiable Information, companies need to ensure that they are within all required limitations of their maintenance and use of data, as well as be able to respond to requests from authorities and customers.

As an additionality, companies can conduct Privacy Risk Assessments or Data Protection Risk Assessments to prevent intentional or unintentional breaches of privacy. This can be done as a periodic internal audit to identify risks and blind spots, or guided by global frameworks like the EU General Data Protection Regulation (GDPR) Article 35 Data Protection Impact Assessment (DPIA) or the California Consumer Privacy Rights Act (CPRA) §1798.185(15)(B) Privacy Risk Assessment.

ANNEX 1:
RELATED REFERENCES

Environmental Pillar

(As at November 2025)

ASEDG-E1 : EMISSIONS

ASEAN	
ASEAN EXCHANGES COMMON ESG METRICS	Environmental No. 1: Greenhouse Gas Emissions ("GHG") - Absolute emissions: Scope 1 & Scope 2 (tCO2e)
BRUNEI	
DIRECTIVE ON MANDATORY REPORTING ON GREENHOUSE GASES	This Directive shall apply to all Facilities, which shall adopt and undertake the following: 4.1 To submit a quarterly greenhouse gas emissions and/or removal report to the respective Sector Leads (refer to 5.2), within 4 weeks of the end of each quarter; 4.2 To submit an annual greenhouse gas emissions and/or removal report to the respective Sector Leads, no later than the 30th of April of the following year; 4.3 Where applicable, to report all types of greenhouse gases: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N2O), sulphur hexafluoride (SF_6), nitrogen trifluoride (NF_3), hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs); and 4.4 To adopt methodology in accordance with the 2006 IPCC Reporting Guidelines (see Appendix B).
CAMBODIA	
PRAKAS ON ENVIROMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE	• Table A: Climate impacts 30. Scope 1 Greenhouse gas emissions associated with the Listed Entity's business and operations (direct emissions) 31. Scope 2 Greenhouse gas emissions associated with the Listed Entity's business and operations (indirect emissions) • Table B: Climate Impacts 11. Scope 3 Greenhouse gas emissions associated with the Listed Entity's business and operations (direct and indirect emissions)

ASEDG-E1 : EMISSIONS

INDONESIA	
SURAT EDARAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 16/SEOJK.04/2021	Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik: LAMPIRAN II Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) bagi Emiten dan Perusahaan Publik F.11 - Jumlah dan Intensitas Emisi yang Dihasilkan Berdasarkan Jenisnya: 1) pemakaian bahan bakar disebut scope 1, 2) pemakaian listrik disebut scope 2, dan 3) perjalanan dinas menggunakan pesawat terbang, disebut scope 3.
PANDUAN PELAPORAN ESG, SISTEM PELAPORAN IDX (versi 1.0)	• E-01 - Laporan Emisi Gas Rumah Kaca Total emisi scope 1, 2 dan 3 dari operasional perusahaan (tCO2e) • E-02 - Intensitas Emisi Gas Rumah Kaca Intensitas emisi GRK dari scope 1 dan 2 dibandingkan dengan pendapatan Perusahaan • E-07 - Komitmen Perusahaan untuk mengurangi Emisi Gas Rumah Kaca Target pengurangan emisi GRK, tahun pencapaian target dan langkah-langkah yang telah dilakukan untuk penurunan emisi
MALAYSIA	
NATIONAL SUSTAINABILITY REPORTING FRAMEWORK	This framework references ISSB standards.
PHILIPPINES	
MC NO. 04 S.2019 – SUSTAINABILITY REPORTING GUIDELINES FOR PUBLICLY-LISTED COMPANIES	Air Emissions (GHG) • Direct (Scope 1) GHG Emissions • Energy indirect (Scope 2) GHG Emissions
SINGAPORE	
SGX CORE ESG METRICS	• Greenhouse Gas Emissions ("GHG") - Absolute emissions by: (a) Total; (b) Scope 1, Scope 2; and (c) Scope 3, if appropriate • Greenhouse Gas Emissions ("GHG") - Emission intensities by: (a) Total; (b) Scope 1, Scope 2; and (c) Scope 3, if appropriate

ASEDG-E1 : EMISSIONS

THAILAND	
SUSTAINABILITY REPORTING GUIDE FOR LISTED COMPANIES	• E5.2C - Scope 1 and 2 greenhouse gas emissions (Core (C) Indicator) • E5.4R - Greenhouse gas reduction target (Recommended (R) Indicator) • E5.5R - Total greenhouse gas emissions (Scopes 1, 2, and 3) (Recommended (R) Indicator) • E5.6R - Carbon intensity (Recommended (R) Indicator)
VIETNAM	
CIRCULAR NO. 96/2020/TT-BTC	Appendix IV Annual Report - 6.1 Environmental impacts a) Total direct and indirect GHG emissions b) Measures and initiatives to reduce GHG emissions
GLOBAL	
GRI STANDARDS	• GRI 305-1 - Direct (Scope 1) GHG emissions (till end of 2026) • GRI 305-2 - Energy indirect (Scope 2) GHG emissions (till end of 2026) • GRI 305-3 - Other indirect (Scope 3) GHG emissions (till end of 2026) • GRI 305-4 - GHG emissions intensity (till end of 2026) • GRI 102-5 - Scope 1 GHG emissions (from beginning of 2027) • GRI 102-6 - Scope 2 GHG emissions (from beginning of 2027) • GRI 102-7 - Scope 3 GHG emissions (from beginning of 2027) • GRI 102-8 - GHG emissions intensity (from beginning of 2027)
FTSE RUSSELL ESG RATINGS METHODOLOGY DOCUMENT 2022	• ECC14 - Requires disclosure of 3 years of total operational Scope 1 and 2 GHG emissions • ECC49 - Requires disclosure of 3 years of Scope 3 GHG emissions split by category • ECC38 - Requires disclosure of short term (up to 5 years) quantitative targets to reduce GHG emissions • ECC39 - Requires disclosure of long term (more than 5 years) quantitative targets to reduce GHG emissions • ECC77 - Requires disclosure of a decarbonisation strategy to meet its long, medium, and short term GHG reduction targets
ISSB STANDARDS	• IFRS S2: 29(a)(i)(1) - Scope 1 greenhouse gas emissions • IFRS S2: 29(a)(i)(2) - Scope 2 greenhouse gas emissions • IFRS S2: 29(a)(i)(3) - Scope 3 greenhouse gas emissions
OTHERS	• CDP Small and Medium Enterprises 2023 Reporting Guidance: SME1 – Reported Emissions & Targets GHG Protocol

ASEDG-E2 : ENERGY

ASEAN	
ASEAN EXCHANGES COMMON ESG METRICS	Environmental No. 2: Energy Consumption - Total energy consumption (kWh or J)
CAMBODIA	
PRAKAS ON ENVIROMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE	• Table A: Climate impacts 27. Total energy consumed by the business and operations of the Listed Entity 28. The proportion of renewable energy consumed by the business and operations of the Listed Entity 29. Total energy produced, and the proportion of renewable energy produced by the Listed Entity
INDONESIA	
SURAT EDARAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 16/SEOJK.04/2021	• Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik: LAMPIRAN II Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) bagi Emiten dan Perusahaan Publik • F.6 - Jumlah dan Intensitas Energi yang Digunakan
PANDUAN PELAPORAN ESG, SISTEM PELAPORAN IDX (versi 1.0)	• E-03 - Konsumsi Energi Listrik Jumlah total energi listrik yang dikonsumsi secara langsung dan tidak langsung oleh perusahaan
MALAYSIA	
NATIONAL SUSTAINABILITY REPORTING FRAMEWORK	This framework references ISSB standards.
BURSA MALAYSIA MAIN MARKET LISTING REQUIREMENTS	• Paragraph 29 in Part A, • Paragraph 14 in Part C, • Paragraph 15 in Part E of Appendix 9C read together with Practice Note 9A

ASEDG-E2 : ENERGY

PHILIPPINES	
MC NO. 04 S.2019 – SUSTAINABILITY REPORTING GUIDELINES FOR PUBLICLY-LISTED COMPANIES	Energy consumption within the organisation: • Energy consumption (renewable sources) • Energy consumption (gasoline) • Energy consumption (LPG) • Energy consumption (diesel) • Energy consumption (electricity) Reduction of energy consumption: • Energy reduction (gasoline) • Energy reduction (LPG) • Energy reduction (diesel) • Energy reduction (electricity) • Energy reduction (gasoline)
SINGAPORE	
SGX CORE ESG METRICS	Energy Consumption - Total energy consumption, in megawatt hours or gigajoules (MWhs or GJ), within the organisation.
THAILAND	
SUSTAINABILITY REPORTING GUIDE FOR LISTED COMPANIES	• E2.1C - Energy management plan (Core (C) Indicator) • E2.2C - Energy consumption (electricity/fuel) (Core (C) Indicator) • E2.3C - Renewable energy consumption (Core (C) Indicator) • E2.4R - Energy management target (Recommended (R) Indicator)
VIETNAM	
CIRCULAR NO. 96/2020/TT-BTC	Appendix IV Annual Report - 6.3 Energy consumption: a) Energy consumption - directly and indirectly b) Energy savings through initiatives of efficiently using energy c) The report on energy saving initiatives (providing products and services to save energy or use renewable energy); report on the results of these initiatives.

GLOBAL	
GRI STANDARDS	• GRI 302-1 - Energy consumption within the organization (till end of 2026) • GRI 302-4 - Reduction of energy consumption (till end of 2026) • GRI 103-2 - Energy consumption and self-generation within the organization (from beginning of 2027) • GRI 103-5 - Reduction in energy consumption (from beginning of 2027)
FTSE RUSSELL ESG RATINGS METHODOLOGY DOCUMENT 2022	ECC15 - 3 years of total energy consumption data required (i.e., could align now if historic data is available, or could align in 3 years)
ISSB STANDARDS	IFRS S2 (IBG): 130a.1

ASEDG-E3 : WATER

ASEAN	
ASEAN EXCHANGES COMMON ESG METRICS	Environmental No. 3: Water Consumption - Total water consumption (m^3)
CAMBODIA	
PRAKAS ON ENVIROMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE	• Table A: Environment impacts The total water withdrawn by the business and operations of the Listed Entity
INDONESIA	
SURAT EDARAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 16/SEOJK.04/2021	• Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik: LAMPIRAN II Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) bagi Emiten dan Perusahaan Publik • F.8 - Penggunaan Air
PANDUAN PELAPORAN ESG, SISTEM PELAPORAN IDX (versi 1.0)	• E-04 - Konsumsi Air • Jumlah konsumsi air oleh perusahaan
MALAYSIA	
NATIONAL SUSTAINABILITY REPORTING FRAMEWORK	This framework references ISSB standards.
BURSA MALAYSIA MAIN MARKET LISTING REQUIREMENTS	• Paragraph 29 in Part A, • Paragraph 14 in Part C, • Paragraph 15 in Part E of Appendix 9C read together with Practice Note 9A
PHILIPPINES	
MC NO. 04 S.2019 – SUSTAINABILITY REPORTING GUIDELINES FOR PUBLICLY-LISTED COMPANIES	Water consumption within the organisation: • Water withdrawal • Water consumption

SINGAPORE	
SGX CORE ESG METRICS	Water Consumption - Total water consumption (ML or m^3), across all operations.
THAILAND	
SUSTAINABILITY REPORTING GUIDE FOR LISTED COMPANIES	• E3.1C - Water management plan (Core (C) Indicator) • E3.2C - Volume of water consumption (Core (C) Indicator)
VIETNAM	
CIRCULAR NO. 96/2020/TT-BTC	Appendix IV Annual Report - 6.4 Water consumption (water consumption of business activities in the year) a) Water supply and amount of water used b) Percentage and total volume of water recycled and reused
GLOBAL	
GRI STANDARDS	GRI 303-3 - Water withdrawal
FTSE RUSSELL ESG RATINGS METHODOLOGY DOCUMENT 2022	• EWT32 - 3 years of total water withdrawal data required (i.e., could align now if historic data is available, or could align in 3 years) • EWT13 - Policy or commitment on water use reduction, which: a. Addresses the issue b. Includes commitment to reduce water use or improve efficiency
ISSB STANDARDS	IFRS S2 (IBG): 140a.1
OTHERS	CDP Small and Medium Enterprises 2023 Reporting Guidance: SME3 – Water Security

ASEDG-E4 : WASTE

ASEAN	
ASEAN EXCHANGES COMMON ESG METRICS	Environmental No. 4: Waste Generation - Total waste generated (t)
CAMBODIA	
PRAKAS ON ENVIROMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE	• Table A: Environment impacts 23. Total solid waste from operations and the business of the Listed Entity 24. The proportion of solid waste recycled or recovered by the Listed Entity
INDONESIA	
SURAT EDARAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 16/SEOJK.04/2021	• Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik: LAMPIRAN II Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) bagi Emiten dan Perusahaan Publik • F.13 - Jumlah Limbah dan Efluen yang Dihasilkan Berdasarkan Jenis
PANDUAN PELAPORAN ESG, SISTEM PELAPORAN IDX (versi 1.0)	• E-05 - Limbah yang Dihasilkan • Total jumlah limbah padat yang dihasilkan perusahaan
MALAYSIA	
NATIONAL SUSTAINABILITY REPORTING FRAMEWORK	This framework references ISSB standards.
PHILIPPINES	
MC NO. 04 S.2019 – SUSTAINABILITY REPORTING GUIDELINES FOR PUBLICLY-LISTED COMPANIES	Solid Waste: • Total solid waste generated a. Reusable b. Recyclable c. Composted d. Incinerated e. Residuals/Landfilled Hazardous Waste: • Total weight of hazardous waste generated • Total weight of hazardous waste transported

SINGAPORE	
SGX CORE ESG METRICS	Waste Generation - Total weight of waste generated, in metric tons(t), within the organisation, and where possible, to include relevant information on waste composition (e.g. hazardous vs non-hazardous, recycled vs non-recycled).
THAILAND	
SUSTAINABILITY REPORTING GUIDE FOR LISTED COMPANIES	• E4.1C - Waste management plan (Core (C) Indicator) • E4.2C - Volume of waste generated (Core (C) Indicator) • E4.3R - Waste management target (Recommended (R) Indicator) • E4.4R - Volume of waste that is reused and/or recycled (Recommended (R) Indicator)
GLOBAL	
GRI STANDARDS	• GRI 306-3 - Waste generated • GRI 306-4 - Waste diverted from disposal • GRI 306-5 - Waste directed to disposal
FTSE RUSSELL ESG RATINGS METHODOLOGY DOCUMENT 2022	• EPR24 - 3 years of hazardous waste generation data required • EPR25 - 3 years of total non-recycled waste generation required • EPR26 - 3 years of total recycled waste required (i.e., could align now if historic data is available, or could align in 3 years)
ISSB STANDARDS	IFRS S2 (IBG): 150a.1 and 150a.2

ASEDG-E4 : MATERIALS

INDONESIA	
SURAT EDARAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 16/SEOJK.04/2021	• Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik: LAMPIRAN II Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) bagi Emiten dan Perusahaan Publik • F.5. Penggunaan Material yang Ramah Lingkungan
MALAYSIA	
NATIONAL SUSTAINABILITY REPORTING FRAMEWORK	This framework references ISSB standards.
PHILIPPINES	
MC NO. 04 S.2019 – SUSTAINABILITY REPORTING GUIDELINES FOR PUBLICLY-LISTED COMPANIES	Materials used by the organisation: • Materials used by weight or volume a. Renewable b. Non-renewable • Percentage of recycled input materials used to manufacture the organisation's primary products and services
GLOBAL	
GRI STANDARDS	• GRI 301-1 - Materials used by weight or volume • GRI 301-2 - Recycled input materials used
FTSE4GOOD	EPR11 - 3 years of total metric tonnes of materials broken down by type required
ISSB STANDARDS	IFRS S2 (IBG): 440a.4 and 440b.1

ANNEX 1:
RELATED REFERENCES

Social Pillar

(As at November 2025)

ASEDG-S1 : HUMAN RIGHTS AND LABOUR PRACTICES

ASEAN	
ASEAN EXCHANGES COMMON ESG METRICS	• Social No. 9 and No. 10: Human Rights - Company policy regarding human rights - Number of incidents regarding human rights abuse • Social No. 11: Child and Forced Labour - Company policy regarding child and/or forced labor
CAMBODIA	
PRAKAS ON ENVIROMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE	• Table A: Corporate Social impacts 11. The policy or commitment of the Listed Entity in relation to the prevention of child and forced labour • Table B: Corporate Social impacts 1. The Code of Conduct of the Listed Entity managing safe working conditions, child labour, forced labour, including s requirements in relation to these matters made by the Listed Entity of its business partners and clients
INDONESIA	
SURAT EDARAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 16/SEOJK.04/2021	• Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik: LAMPIRAN II Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) bagi Emiten dan Perusahaan Publik • F.19 - Tenaga Kerja Anak dan Tenaga Kerja Paksa
PANDUAN PELAPORAN ESG, SISTEM PELAPORAN IDX (versi 1.0)	• S-07 - Kejadian Pelanggaran Hak Asasi Manusia Jumlah kejadian pelanggaran hak asasi manusia • S-09 - Kebijakan Mengenai Hak Asasi Manusia Kebijakan perusahaan mengenai hak asasi manusia • S-10 - Kebijakan Mengenai Pekerja Anak dan/atau Pekerja Paksa Kebijakan perusahaan mengenai pekerja anak dan/atau pekerja paksa
MALAYSIA	
NATIONAL SUSTAINABILITY REPORTING FRAMEWORK	This framework references ISSB standards.
BURSA MALAYSIA MAIN MARKET LISTING REQUIREMENTS	• Paragraph 29 in Part A, • Paragraph 14 in Part C, • Paragraph 15 in Part E of Appendix 9C read together with Practice Note 9A

ASEDG-S1 : HUMAN RIGHTS AND LABOUR PRACTICES

PHILIPPINES	
MC NO. 04 S.2019 – SUSTAINABILITY REPORTING GUIDELINES FOR PUBLICLY-LISTED COMPANIES	Labour Laws and Human Rights - No. of legal actions or employee grievances involving forced or child labour
THAILAND	
SUSTAINABILITY REPORTING GUIDE FOR LISTED COMPANIES	S1.3R - Number of cases of human rights violations, and explanations of remediation and mitigation measures (Recommended (R) Indicator)
GLOBAL	
GRI STANDARDS	• GRI 408-1 - Operations and suppliers at significant risk for incidents of child labour • GRI 409-1 - Operations and suppliers at significant risk for incidents of forced or compulsory labour
FTSE RUSSELL ESG RATINGS METHODOLOGY DOCUMENT 2022	• SLS21 - In relation to instances of labour standards non-compliance, the company: a. Discloses the number of incidents • SLS01 - In relation to the prevention of child labour, company: a. Addresses the issue/states it complies with local laws in general disclosures b. Publishes a Policy/Principles/Code • SLS14 - Company has taken action to address labour issues including: a. Prevention of child labour b. Prevention of forced labour d. Reduction of excessive working hours
ISSB STANDARDS	IFRS S2 (IBG): 430a.1

ASEDG-S2 : EMPLOYEE MANAGEMENT

ASEAN	
ASEAN EXCHANGES COMMON ESG METRICS	• Social No. 5: Employee Turnover - Percentage of year-over-year change for full-time employees • Social No. 8: Development and Training - Average training hours per employee
CAMBODIA	
PRAKAS ON ENVIROMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE	• Table A: Corporate Social impacts 9. Training hours provided per employee
INDONESIA	
SURAT EDARAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 16/SEOJK.04/2021	• Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik e. Profil Emiten atau Perusahaan Publik - No. 12 • Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik: LAMPIRAN II Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) bagi Emiten dan Perusahaan Publik • C.3. Skala Usaha, paling sedikit memuat: b. jumlah karyawan yang dibagi menurut jenis kelamin, jabatan, usia, pendidikan, dan status ketenagakerjaan • F.20 - Upah Minimum Regional • F.22 - Pelatihan dan Pengembangan Kemampuan Pegawai
PANDUAN PELAPORAN ESG, SISTEM PELAPORAN IDX (versi 1.0)	• S-03 - Tingkat Pergantian Pegawai Jumlah pegawai yang resign dan jumlah pegawai baru dalam tahun pelaporan • S-05 - Pelatihan dan Pengembangan Pegawai Jumlah rata-rata jam yang digunakan untuk pelatihan oleh setiap pegawai dalam tahun pelaporan
MALAYSIA	
NATIONAL SUSTAINABILITY REPORTING FRAMEWORK	This framework references ISSB standards.
BURSA MALAYSIA MAIN MARKET LISTING REQUIREMENTS	• Paragraph 29 in Part A, • Paragraph 14 in Part C, • Paragraph 15 in Part E of Appendix 9C read together with Practice Note 9A

ASEDG-S2 : EMPLOYEE MANAGEMENT

PHILIPPINES	
MC NO. 04 S.2019 – SUSTAINABILITY REPORTING GUIDELINES FOR PUBLICLY-LISTED COMPANIES	Employee data: • Total number of employees a. Number of female employees b. Number of male employees • Attrition rate • Ratio of lowest paid employee against minimum wage Employee Training and Development: • Total training hours provided to employees a. Female employees b. Male employees • Average training hours provided to employees a. Female employees b. Male employees
SINGAPORE	
SGX CORE ESG METRICS	• Employment - Total turnover; Total number of employees • Development and Training - Average training hours per employee; Average training hours per employee by gender
THAILAND	
SUSTAINABILITY REPORTING GUIDE FOR LISTED COMPANIES	• S2.7C - Average hours of employee training (Core (C) Indicator) • S2.17C - Percentage of voluntary employee turnover (Core (C) Indicator)
VIETNAM	
CIRCULAR NO. 96/2020/TT-BTC	Appendix IV Annual Report - 6.6 Policies related to employees a) Number of employee, average wages of workers. c) Employee training - The average number of training hours per year, according to the staff and classified staff.

ASEDG-S2 : EMPLOYEE MANAGEMENT

GLOBAL	
GRI STANDARDS	• GRI 401-1 - New employee hires and employee turnover • GRI 404-1 - Average hours of training per year per employee • GRI 404-2 - Programmes for upgrading employee skills and transition assistance programmes
FTSE RUSSELL ESG RATINGS METHODOLOGY DOCUMENT 2022	• SLS24 - Full time staff voluntary turnover rates • SLS29 - Employee personal development training to enhance abilities to individual skills: a. Policy of commitment statement to provide employee personal development training b. Detailed description of the personal development training that is provided • SLS26 - Amount of time spent on employee development training to enhance knowledge or individual skills a. Total hours as a company, or b. Average hours per employee
ISSB STANDARDS	IFRS S1: Appendix B: B3

ASEDG-S3 : DIVERSITY, EQUITY AND INCLUSION

ASEAN	
ASEAN EXCHANGES COMMON ESG METRICS	• Social No. 1 and No. 4: Gender Diversity - Percentage of enterprise headcount held by men and women - Number of employees level (entry, mid, senior, executive) held by men and women by age group • Governance No. 1: Board Diversity - Percentage of board seats occupied by men and women
CAMBODIA	
PRAKAS ON ENVIROMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE	• Table A: Corporate Social impacts 15. The proportion of women on the Board and, separately, in the senior management of the Listed Entity 16. The composition of the total workforce by gender 17. The policy of the Listed Entity to promote gender diversity
INDONESIA	
SURAT EDARAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 16/SEOJK.04/2021	• Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik: LAMPIRAN II Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) bagi Emiten dan Perusahaan Publik • C.3. Skala Usaha, paling sedikit memuat: b. jumlah karyawan menurut jenis kelamin, jabatan, usia, pendidikan, dan status ketenagakerjaan
PANDUAN PELAPORAN ESG, SISTEM PELAPORAN IDX (versi 1.0)	• S-01 - Kesetaraan Gender Komposisi gender pegawai dalam tingkat pekerjaan dari level terendah sampai tertinggi di perusahaan • S-02 - Pegawai Berdasarkan Gender dan Kelompok Umur Komposisi usia pegawai dalam tingkat pekerjaan dari level terrendah sampai tertinggi di perusahaan • G-01 - Keberagaman Manajemen dan Independensi Komposisi gender dari dewan dan jumlah dewan yang berasal dari pihak independen

ASEDG-S3 : DIVERSITY, EQUITY AND INCLUSION

LAOS	
GUIDELINES ON CORPORATE GOVERNANCE FOR LISTED COMPANIES	• Requirement 4.1.1 - The Board should adopt a broad skills matrix, such as knowledge, competence, experience, gender and age, among other aspects related to the company's operation to set qualification requirements for selecting potential nominees for Board seats; the requirements should also serve as a benchmark for evaluating Board performance. • Requirement 4.1.5 - The Board should develop and disclose a policy on Board diversity, especially regarding the knowledge, competence, experience, gender, and age of Board members, among other aspects related to the company's operation. Requirement 4.1.6 - At least one Board member should be a female director. • Requirement 4.1.7 - The company should disclose each director's age, gender, qualifications, experience, share ownership, years of service as a director, and directorships in other companies in its annual report and via its website.
MALAYSIA	
MALAYSIAN CODE ON CORPORATE GOVERNANCE	• 5.9 The board comprises at least 30% women directors • 5.10 The board discloses in its annual report the company's policy on gender diversity for the board and senior management
MALAYSIAN CODE FOR INSTITUTIONAL INVESTORS 2022	1. The Board - ii. The Board of investee companies should comprise at least 30% women directors, and at the senior management level
BURSA MALAYSIA MAIN MARKET LISTING REQUIREMENTS	• Paragraph 29 in Part A, • Paragraph 14 in Part C, • Paragraph 15 in Part E of Appendix 9C read together with Practice Note 9A

ASEDG-S3 : DIVERSITY, EQUITY AND INCLUSION

PHILIPPINES	
MC NO. 04 S.2019 – SUSTAINABILITY REPORTING GUIDELINES FOR PUBLICLY-LISTED COMPANIES	Diversity and Equal Opportunity - % of female workers in the workforce; % of male workers in the workforce
CODE OF CORPORATE GOVERNANCE FOR PUBLICLY LISTED COMPANIES	Recommendation 1.4 - The Board should have a policy on board diversity.
SINGAPORE	
SGX CORE ESG METRICS	• Gender Diversity - Current employees by gender • Age-Based Diversity - Current employees by age groups • Board Composition - Women on the board • Management Diversity - Women in the management team
CODE OF CORPORATE GOVERNANCE	Provision 2.4 - The Board and board committees are of an appropriate size, and comprise directors who, as a group, provide the appropriate balance and mix of skills, knowledge, experience, and other aspects of diversity such as gender and age, so as to avoid groupthink and foster constructive debate. The board diversity policy and progress made towards implementing the board diversity policy, including objectives, are disclosed in the company's annual report.
THAILAND	
SUSTAINABILITY REPORTING GUIDE FOR LISTED COMPANIES	• S2.1C - Number of employees by gender, age group, level, and location (Core (C) Indicator) • G1.5C - Number of female directors (Core (C) Indicator)

ASEDG-S3 : DIVERSITY, EQUITY AND INCLUSION

VIETNAM	
CORPORATE GOVERNANCE CODE OF BEST PRACTICES	• Recommended Practice 2.1.4 - The Board should develop Board skills matrix with a description of the role and capabilities required for Board appointments, including factors such as independence, diversity, age, gender, future succession planning, integrity, skills, expertise, breadth of experience, knowledge about the company's business and industry, and willingness to devote adequate time and effort to Board responsibilities in the context of the existing composition and needs of the Board and its committees. • Recommended Practice 2.1.8 - The Board should aim to have at least two female members or 30% of female directors to optimise the benefits of gender diversity on the board.
GLOBAL	
GRI STANDARDS	GRI 405-1 - Diversity of governance bodies and employees
FTSE RUSSELL ESG RATINGS METHODOLOGY DOCUMENT 2022	• GCG05 - Number of women on the board • GCG06 - Commitment to gender diversity on the board a. Statement of support b. Targets in place to improve the gender ratio • SLS16 - Companies have taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on: a. Gender b. Age

ASEDG-S4 : OCCUPATIONAL HEALTH AND SAFETY

ASEAN	
ASEAN EXCHANGES COMMON ESG METRICS	Social No. 7: Injury Rate - Frequency of injury events relative to total workforce time or total number of serious accidents
CAMBODIA	
PRAKAS ON ENVIROMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE	• Table A: Corporate Social impacts 10. The injury and fatality rates of the Listed Entity
INDONESIA	
SURAT EDARAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 16/SEOJK.04/2021	• Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik: LAMPIRAN II Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) bagi Emiten dan Perusahaan Publik • F.21 - Lingkungan Bekerja yang Layak dan Aman
PANDUAN PELAPORAN ESG, SISTEM PELAPORAN IDX (versi 1.0)	• S-06 - Jumlah Kecelakaan Kerja Jumlah kecelakaan kerja dan persentase kecelakaan kerja berakibat cedera serius dan/atau fatal • S-11 - Kebijakan Mengenai Kesehatan dan Keselamatan Kerja serta Lingkungan Kerja yang Aman dan Latak diberikan Kepada Seluruh Karyawan Kebijakan yang diberlakukan pada tahun pelaporan mengenai kebijakan atau tunjangan umum dalam bidang kesehatan dan keselamatan kerja
MALAYSIA	
NATIONAL SUSTAINABILITY REPORTING FRAMEWORK	This framework references ISSB standards.
BURSA MALAYSIA MAIN MARKET LISTING REQUIREMENTS	• Paragraph 29 in Part A, • Paragraph 14 in Part C, • Paragraph 15 in Part E of Appendix 9C read together with Practice Note 9A

ASEDG-S4 : OCCUPATIONAL HEALTH AND SAFETY

PHILIPPINES	
MC NO. 04 S.2019 – SUSTAINABILITY REPORTING GUIDELINES FOR PUBLICLY-LISTED COMPANIES	Occupational Health and Safety - No. of work-related injuries; No. of work-related fatalities; No. of work-related ill-health
SINGAPORE	
SGX CORE ESG METRICS	Occupational Health and Safety - Fatalities; High-consequence injuries; Recordable injuries; Recordable work-related ill health cases
THAILAND	
SUSTAINABILITY REPORTING GUIDE FOR LISTED COMPANIES	• S2.12C - Occupational safety, health, and environment improvement plans or activities (Core (C) Indicator) • S2.13C - Number of incidents or injuries leading to lost work time (Core (C) Indicator) • S2.15R - Lost Time Injury Frequency Rate (LTIFR) (Recommended (R) Indicator)
GLOBAL	
GRI STANDARDS	• GRI 403-9 - Work-related injuries • GRI 403-10 - Work-related ill health
FTSE RUSSELL ESG RATINGS METHODOLOGY DOCUMENT 2022	• SHS13 - Number of staff trained on health and safety standards within the last year • SHS37 - In case of accidents or incidents leading to injuries or fatalities, the company discloses: a. Investigations and findings of reported incidents or that no health & safety incident leading to injuries or fatalities occurred b. Actions following reported incidents or that no health & safety incidents leading to injuries or fatalities occurred
ISSB STANDARDS	• IFRS S2 (IBG): 540a.4 • IFRS S2: Appendix A - Climate-related physical risks

ASEDG-S5 : COMMUNITY ENGAGEMENT

ASEAN	
ASEAN EXCHANGES COMMON ESG METRICS	Social No. 13: Social and Community Investment - Total amount of corporate or group donations and community investments made to registered not-for-profit organisations
CAMBODIA	
PRAKAS ON ENVIROMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE	• Table A: Corporate Social impacts • 18. Description of any policy of on the collaboration with local communities and indigenous people
INDONESIA	
SURAT EDARAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 16/SEOJK.04/2021	• Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik: LAMPIRAN II Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) bagi Emiten dan Perusahaan Publik • F.23 - Dampak Operasi Terhadap Masyarakat Sekitar
PANDUAN PELAPORAN ESG, SISTEM PELAPORAN IDX (versi 1.0)	S-12 - Corporate Social Responsibility Aktivitas CSR, investasi atau sumbangan terhadap komunitas atau organisasi nirlaba terdaftar
MALAYSIA	
NATIONAL SUSTAINABILITY REPORTING FRAMEWORK	This framework references ISSB standards.
BURSA MALAYSIA MAIN MARKET LISTING REQUIREMENTS	• Paragraph 29 in Part A, • Paragraph 14 in Part C, • Paragraph 15 in Part E of Appendix 9C read together with Practice Note 9A

ASEDG-S5 : COMMUNITY ENGAGEMENT

MYANMAR	
ENVIRONMENTAL IMPACT ASSESSMENT PROCEDURE	Chapter V. Environmental Impact Assessment, EIA Report Requirements • Para 63. 5.0 Description of the Surrounding Environment • Para 63. 6.0 Impact and Risk Assessment and Mitigation Measures
PHILIPPINES	
MC NO. 04 S.2019 – SUSTAINABILITY REPORTING GUIDELINES FOR PUBLICLY-LISTED COMPANIES	Significant Impacts on Local Communities
THAILAND	
SUSTAINABILITY REPORTING GUIDE FOR LISTED COMPANIES	• S4.3C - Number of conflicts with communities/ societies, and remediation measures (Core (C) Indicator) • S4.6R - Total financial contribution to community/ social development projects or activities (Recommended (R) Indicator)
VIETNAM	
CIRCULAR NO. 96/2020/TT-BTC	Appendix IV Annual Report - 6.7 Report on responsibility for local community
GLOBAL	
GRI STANDARDS	GRI 413-1 - Operations with local community engagement, impact assessments, and development programmes
FTSE RUSSELL ESG RATINGS METHODOLOGY DOCUMENT 2022	SHR17 - Total amount of corporate or group donations/community investments made to registered not-for-profit companies
ISSB STANDARDS	IFRS S1: 33(c) - Strategy and decision making

ANNEX 1: RELATED REFERENCES

Governance Pillar

(As at November 2025)

ASEDG-G1 : GOVERNANCE STRUCTURE

ASEAN	
ASEAN EXCHANGES COMMON ESG METRICS	Governance No. 3: Board Independence - Separation of the Chairman of the Board and CEO
BRUNEI	
CODE OF CORPORATE GOVERNANCE	• Principle 2 - The Company Should Establish an Effective Board to Lead and Control the Company. The Board is Collectively Responsible for the Long Term Success of the Company. The Board Works with Management to Achieve this Objective, and Management Remains Accountable to the Board. • Principle 3 - The Size and Composition of the Board Should Reflect the Scale and Complexity of the Company's Activities. • Principle 8 - The Board Should Establish Appropriate Board Committees in order to Allow a More Effective Discharge of Its Duties.
CAMBODIA	
CORPORATE GOVERNANCE FOR THE LISTED COMPANIES	• Article 12 - The Board of Directors • Article 13 - The Board Composition • Article 15 - The Board Roles • Article 18 - The Board Responsibilities • Article 23 - Board Committees • Article 24 - Audit Committee • Article 26 - The Risk Management Committee
PRAKAS ON ENVIROMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE	Table A: Corporate Social impacts 15.The proportion of women on the Board and, separately, in the senior management of the Listed Entity

ASEDG-G1 : GOVERNANCE STRUCTURE

INDONESIA	
CORPORATE GOVERNANCE MANUAL SECOND EDITION	• Chapter 2 - Company Governance Structure • Chapter 6 - Board of Commissioners • Chapter 9 - Risk Management and Internal Control • Chapter 15 - Corporate Governance Framework of Indonesian State-Owned Enterprises
SURAT EDARAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 16/SEOJK.04/2021	Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik e. Profil Emiten atau Perusahaan Publik - No. 7 g. Tata Kelola Emiten atau Perusahaan Publik - No. 2; 3; 5; 6; 7; 8
PANDUAN PELAPORAN ESG, SISTEM PELAPORAN IDX (versi 1.0)	• G-01. Keberagaman Manajemen dan Independensi Komposisi gender dari dewan dan jumlah dewan yang berasal dari pihak independen • G-03. Pemisahan Chairman of the Board dan CEO Kebijakan mengenai pemisahan Chairman of the Board dan CEO
LAOS	
GUIDELINES ON CORPORATE GOVERNANCE FOR LISTED COMPANIES	• Principle 4 - Selecting and Appointing an Effective Board • Principle 5 - Defining the Roles, Responsibilities, and Accountabilities of the Board • Principle 6 - Selecting and Appointing Board Committees

ASEDG-G1 : GOVERNANCE STRUCTURE

MALAYSIA	
MALAYSIAN CODE ON CORPORATE GOVERNANCE	• Principle A - Board Leadership and Effectiveness • Principle B - Effective Audit and Risk Management
MALAYSIAN CODE FOR INSTITUTIONAL INVESTORS 2022	Board Composition and Appointment; Sustainability Matters - Board Oversight Role
PRINCIPLES ON GOOD GOVERNANCE FOR GOVERNMENT LINKED INVESTMENT COMPANIES	• Principle A - Board Leadership and Effectiveness • Principle B - Strengthening Board Composition
NATIONAL SUSTAINABILITY REPORTING FRAMEWORK	This framework references ISSB standards.
BURSA MALAYSIA MAIN MARKET LISTING REQUIREMENTS, ACE MARKET LISTING REQUIREMENTS	Chapter 15 of the Main Market and ACE Market Listing Requirements: • Part B – Directors • Part B(A) – Nominating Committee • Part C – Audit Committee • Part E- Corporate Governance Disclosure
PHILIPPINES	
CODE OF CORPORATE GOVERNANCE FOR PUBLICLY LISTED COMPANIES	• Principle 1 - Establishing a Competent Board • Principle 2 - Establishing Clear Roles and Responsibilities of the Board • Principle 3 - Establishing Board Committees • Principle 5 - Reinforcing Board Independence
CODE OF CORPORATE GOVERNANCE OF PUBLIC COMPANIES AND REGISTERED ISSUERS	• Principle 1 – Establishing a Competent Board • Principle 2 - Establishing Clear Roles and Responsibilities of the Board • Principle 3 - Establishing Board Committees • Principle 5 - Reinforcing Board Independence

ASEDG-G1 : GOVERNANCE STRUCTURE

MYANMAR	
NOTIFICATION ON REQUIREMENTS FOR EFFECTIVE CORPORATE GOVERNANCE	Chapter IV - Board of Directors
SINGAPORE	
CODE OF CORPORATE GOVERNANCE	• Principle 1 - The Board's Conduct of Affairs • Principle 2 - Board Composition and Guidance • Principle 4 - Board Membership • Principle 6 - Procedures for Developing Remuneration Policies • Principle 10 - Audit Committee
SGX CORE ESG METRICS	Board Composition - Board independence
THAILAND	
CORPORATE GOVERNANCE CODE 2017	• Principle 1 - Establish Clear Leadership Role and Responsibilities of the Board • Principle 3 - Strengthen Board Effectiveness • Principle 6 - Strengthen Effective Risk Management and Internal Control
SUSTAINABILITY REPORTING GUIDE FOR LISTED COMPANIES	• G1.2C - Number of board members (Core (C) Indicator) • G1.3C - Number of independent directors (Core (C) Indicator) • G1.4C - Number of non-executive directors (Core (C) Indicator) • G1.5C - Number of female directors (Core (C) Indicator) • G1.6C - Independent chairman of the board (Core (C) Indicator) • G1.8C - Number of independent directors in each sub-committee (Core (C) Indicator) • G1.9C - Independent chairman of each sub-committee (Core (C) Indicator)

ASEDG-G1 : GOVERNANCE STRUCTURE

VIETNAM	
CORPORATE GOVERNANCE CODE OF BEST PRACTICES	• Principle 1 - Establishing clear Roles, Responsibilities and Commitment of the Board • Principle 2 - Establishing a Competent and Professional Board • Principle 4 - Establishing Board Committees
CIRCULAR NO. 96/2020/TT-BTC	Appendix IV Annual Report - V. Corporate governance
GLOBAL	
GRI STANDARDS	• 2-9 - Governance structure and composition • 2-12 - Role of the highest governance body in overseeing the management of impacts • 2-14 - Role of the highest governance body in sustainability reporting • 2-15 - Conflicts of interest
FTSE RUSSELL ESG RATINGS METHODOLOGY DOCUMENT 2022	• GCG03 - Number of Board Directors • GCG04 - Number of independent Directors on the board • GCG05 - Number of women on the board • GCG07 - Board addresses: (a) Conflicts of interest; (b) Related party transactions
ISSB STANDARDS	• IFRS S1: 26 and 27 – Governance • IFRS S2: 5, 6 and 7 – Governance

ASEDG-G2 : POLICY COMMITMENTS

ASEAN	
ASEAN EXCHANGES COMMON ESG METRICS	Governance No. 8: Business Ethics - Disclosure of the details of the code of ethics or conduct
CAMBODIA	
CORPORATE GOVERNANCE FOR THE LISTED COMPANIES	• Article 15 - The Board Roles • Article 16 - The Code of Conducts • Article 40 - Protection of Stakeholders' Rights • Article 43 - Report on Corporate Governance
PRAKAS ON ENVIROMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE	• Table A: Corporate Social impacts 12. The policy of the Listed Entity for addressing complaints, including employee complaints 13. The policy of the Listed Entity in relation to corruption and bribery 14. The policy of the Listed Entity to enable confidential whistleblowing • Table A: Environment impacts 20. Description of any policy on reduction of any negative impacts on the environment • Table A: Climate impacts 26. Description of any policy on reduction of any negative impacts of the business activities of the Listed Entity on the climate • Table B: Sustainability Governance 1. The listed entity should consider to the matters related to climate, environmental and corporate in the remuneration policies for the Board and senior executives of the Listed Entity • Table B: Corporate Social impacts 3. The processes used by the Board of the Listed Entity to oversee the anti-corruption policy

ASEDG-G2 : POLICY COMMITMENTS

INDONESIA	
CORPORATE GOVERNANCE MANUAL SECOND EDITION	• Chapter 3 - Internal Corporate Documents • Chapter 7 - Board of Directors
SURAT EDARAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 16/SEOJK.04/2021	• Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik g. Tata Kelola Emiten atau Perusahaan Publik – No. 15; 19 • Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik: LAMPIRAN II Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) bagi Emiten dan Perusahaan Publik • E.3. Penilaian Risiko atas Penerapan Keuangan Berkelanjutan
PANDUAN PELAPORAN ESG, SISTEM PELAPORAN IDX (versi 1.0)	G-07 - Kode Etik dan/atau Anti-Korupsi Program dan prosedur dalam mengatasi praktik seperti korupsi, suap, balas jasa, gratfikasi, dan lainnya yang relevan
PHILIPPINES	
CODE OF CORPORATE GOVERNANCE FOR PUBLICLY LISTED COMPANIES	• Principle 1 - Establishing a Competent Board • Principle 2 - Establishing Clear Roles and Responsibilities of the Board • Principle 7 - Strengthening Board Ethics • Principle 8 - Enhancing Company Disclosure Policies and Procedures • Principle 10 - Increasing Focus on Non-Financial and Sustainability Reporting • Principle 14 - Respecting Rights of Stakeholders and Effective Redress for Violation of Stakeholder's Rights • Principle 15 - Encouraging Employees' Participation
CODE OF CORPORATE GOVERNANCE OF PUBLIC COMPANIES AND REGIS-TERED ISSUERS	• Principle 1 - Establishing a Competent Board • Principle 2 - Establishing Clear Roles and Responsibilities of the Board • Principle 7 - Strengthening Board Ethics • Principle 8 - Enhancing Company Disclosure Policies and Procedures • Principle 10 - Increasing Focus on Non-Financial and Sustainability Reporting • Principle 14 - Respecting Rights of Stakeholders and Effective Redress for Violation of Stakeholder's Rights • Principle 15 - Encouraging Employees' Participation

ASEDG-G2 : POLICY COMMITMENTS

LAOS	
GUIDELINES ON CORPORATE GOVERNANCE FOR LISTED COMPANIES	• Principle 2 - Building Effective Stakeholder Engagement • Principle 5 - Defining the Roles, Responsibilities and Accountabilities of the Board
MALAYSIA	
MALAYSIAN CODE ON CORPORATE GOVERNANCE	Principle A - Board Leadership and Effectiveness Principle B - Effective Audit and Risk Management
MALAYSIAN CODE FOR INSTITUTIONAL INVESTORS 2022	Board Composition and Appointment; Sustainability Matters - Board Oversight Role
PRINCIPLES ON GOOD GOVERNANCE FOR GOVERNMENT LINKED INVESTMENT COMPANIES	Principle A - Board Leadership and Effectiveness
NATIONAL SUSTAINABILITY REPORTING FRAMEWORK	This framework references ISSB standards.
BURSA MALAYSIA MAIN MARKET LISTING REQUIREMENTS, ACE MARKET LISTING REQUIREMENTS	Chapter 15 of the Main Market and ACE Market Listing Requirements: • Part B – Directors • Part B(A) – Nominating Committee • Part H – Anti-Corruption and Whistle-Blowing

ASEDG-G2 : POLICY COMMITMENTS

MYANMAR	
NOTIFICATION ON REQUIREMENTS FOR EFFECTIVE CORPORATE GOVERNANCE	• Chapter IV - Board of Directors • Chapter V - Related Party Transaction
SINGAPORE	
CODE OF CORPORATE GOVERNANCE	• Principle 1 - The Board's Conduct of Affairs • Principle 2 - Board Composition and Guidance • Principle 10 - Audit Committee
SGX RULEBOOKS	Chapter 12 - Part III Annual Reports - 1207
THAILAND	
CORPORATE GOVERNANCE CODE 2017	Principle 6 - Strengthen Effective Risk Management and Internal Control
SUSTAINABILITY REPORTING GUIDE FOR LISTED COMPANIES	• G1.34C - Code of conduct (Core (C) Indicator) • G1.35C - Anti-corruption policy and guidelines (Core (C) Indicator) • G1.37C - Grievance and whistleblowing policy and guidelines (Core (C) Indicator) • G3.1C - Sustainability risk management policy and guidelines (Core (C) Indicator)

ASEDG-G2 : POLICY COMMITMENTS

VIETNAM	
CORPORATE GOVERNANCE CODE OF BEST PRACTICES	• Principle 1 - Establishing Clear Roles, Responsibilities and Commitment of The Board • Principle 6 - Establishing and Maintaining an Ethical Corporate Culture • Principle 7 - Establishing a Sound Risk Management and Control Environment • Principle 8 - Strengthening Company Disclosure Practices • Principle 10 - Building Effective Stakeholder Engagement
GLOBAL	
GRI STANDARDS	• 2-23 - Policy commitments • 2-24 - Embedding policy commitments
FTSE RUSSELL ESG RATINGS METHODOLOGY DOCUMENT 2022	• GRM05 - Board specifically oversees: a. Code of Conduct, Code of Ethics or equivalent b. ESG risks • GRM07 - The company's Codes/charters/policy documents or equivalent: a. Describe the company's risk management framework b. This risk management framework specifically covers ESG risk • GRM08 - The company has a corporate-wide approach to non-compliance including: a. Procedures to investigate and follow up on any non-compliance identified b. Reporting the number of substantiated claims or incidents of non- compliance • GRM12 - The company: a. Reviews compliance with its Code of Conduct/Code of Ethics and identifies any non-compliance b. Periodically reviews the effectiveness of its Code of Conduct/ Code of Ethics • GAC05 - Confidential or anonymous whistle-blowing mechanism for staff covers: a. Elements/types of corruption including bribery b. Anti-corruption comprehensively • SLS30 - The company addresses bullying and/or harassment: a. Providing a confidential reporting channel or whistleblowing system b. Manager training on handling of reports or instances of bullying or harassment
ISSB STANDARDS	IFRS S1: 26 and 27 – Governance IFRS S2: 5, 6 and 7 – Governance

ASEDG-G3 : RISK MANAGEMENT AND REPORTING

BRUNEI	
CODE OF CORPORATE GOVERNANCE	Principle 5 - The Board is Responsible for Risk Oversight and Should Maintain a Sound System of Internal Control to Safeguard Shareholder's Investment and the Company's Asset.
CAMBODIA	
CORPORATE GOVERNANCE FOR THE LISTED COMPANIES	• Article 15 - The Board Roles • Article 24 - Audit Committees • Article 35 - Obligations and Responsibilities of Internal Auditors • Article 38 - External Audit • Article 43 - Report on Corporate Governance
PRAKAS ON ENVIROMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE	Table A: Sustainability Governance 3. The key risks that the Listed Entity has identified to its operations from climate, environmental and corporate social matters, whether over the short, medium or long term 4. Risk Management operations - the processes used by the Listed Entity to identify and manage its climate, environmental and corporate social risks 5. The strategy or plan that the Listed Entity has for addressing its climate, environmental and corporate social risks 6. Governance of risk - the governance and reporting processes used by the Board of the Listed Entity in its oversight of its climate, environmental and corporate social risks 7. Key metrics, indicators and measurements used by the Listed Entity to monitor and assess its climate, environmental and corporate social risks 8. Targeted risks that Listed Entity apply to manage the risk in relation to climatic, environmental and social factors and the actual results compared to these target risks

ASEDG-G3 : RISK MANAGEMENT AND REPORTING

INDONESIA	
CORPORATE GOVERNANCE MANUAL SECOND EDITION	• Chapter 3 - Internal Corporate Documents • Chapter 6 - Board of Commissioners • Chapter 7 - Board of Directors • Chapter 9 - Risk Management and Internal Control • Chapter 10 - Information Disclosure • Chapter 15 - Corporate Governance Framework of Indonesian State-Owned Enterprises
SURAT EDARAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 16/SEOJK.04/2021	• Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik g. Tata Kelola Emiten atau Perusahaan Publik - No. 12;18 i. Laporan Keuangan Tahunan yang Telah Diaudit • Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik: LAMPIRAN II Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) bagi Emiten dan Perusahaan Publik • E.3. Penilaian Risiko atas Penerapan Keuangan Berkelanjutan • F.24. Pengaduan Masyarakat
LAOS	
GUIDELINES ON CORPORATE GOVERNANCE FOR LISTED COMPANIES	• Principle 3 - Strengthening Corporate Disclosure and Financial Reporting • Principle 5 - Defining the Roles, Responsibilities and Accountabilities of the Board • Principle 6 - Selecting and Appointing Board Committees • Principle 8 - Establishing Effective Internal Control System and Risk Management Frameworks

ASEDG-G3 : RISK MANAGEMENT AND REPORTING

MALAYSIA	
MALAYSIAN CODE ON CORPORATE GOVERNANCE	• Principle B - Effective Audit and Risk Management • Principle C - Integrity in Corporate Reporting and Meaningful Relationship with Stakeholders
MALAYSIAN CODE FOR INSTITUTIONAL INVESTORS 2022	Sustainability Matters - Board Oversight Role
PRINCIPLES ON GOOD GOVERNANCE FOR GOVERNMENT LINKED INVESTMENT COMPANIES	Principle A - Board Leadership and Effectiveness
NATIONAL SUSTAINABILITY REPORTING FRAMEWORK	This framework references ISSB standards.
BURSA MALAYSIA MAIN MARKET LISTING REQUIREMENTS, ACE MARKET LISTING REQUIREMENTS	• Chapter 15 of the Main Market and ACE Market Listing Requirements: o Part D – Auditors o Part E – Corporate Governance Disclosure • Paragraph 29 in Part A, Paragraph 14 in Part C, Paragraph 15 in Part E of Appendix 9C of the Main Market Listing Requirements • Paragraph 30 in Part A of Appendix 9C of the ACE Market Listing Requirements • Practice Note 9 of the Main Market Listing Requirements and Guidance Note 11 of the ACE Market Listing Requirements - Risk Management and Internal Control, Corporate Governance and Sustainability Statement • Practice Note 9A of the Main Market Listing Requirements and Guidance Note 11A of the ACE Market Listing Requirements - Saving and Transitional Provisions for Sustainability Statement

MYANMAR	
NOTIFICATION ON REQUIREMENTS FOR EFFECTIVE CORPORATE GOVERNANCE	Chapter IV - Board of Directors
ENVIRONMENTAL IMPACT ASSESSMENT PROCEDURE	Chapter V. Environmental Impact Assessment, EIA Report Requirements • Para 63. 5.0 Description of the Surrounding Environment • Para 63. 6.0 Impact and Risk Assessment and Mitigation Measures
PHILIPPINES	
CODE OF CORPORATE GOVERNANCE FOR PUBLICLY LISTED COMPANIES	• Principle 2 - Establishing Clear Roles and Responsibilities of the Board • Principle 3 - Establishing Board Committees • Principle 12 - Strengthening the Internal Control System and Enterprise Risk Management Framework
CODE OF CORPORATE GOVERNANCE OF PUBLIC COMPANIES AND REGISTERED ISSUERS	• Principle 2 - Establishing Clear Roles and Responsibilities of the Board • Principle 3 - Establishing Board Committees • Principle 12 - Strengthening the Internal Control System and Enterprise Risk Management Framework
SINGAPORE	
CODE OF CORPORATE GOVERNANCE	• Principle 9 - Risk Management and Internal Controls • Principle 10 - Audit Committee
FILING ANNUAL RETURNS	Accounting and Corporate Regulatory Authority: How-To Guides - Filing Annual Returns
SGX RULEBOOKS	Chapter 12 - Part III Annual Reports - 1207; Practice Guidance 9: Risk Management and Internal Controls

ASEDG-G3 : RISK MANAGEMENT AND REPORTING

THAILAND	
CORPORATE GOVERNANCE CODE 2017	• Principle 6 - Strengthen Effective Risk Management and Internal Control • Principle 7 - Ensure Disclosure and Financial Integrity
SUSTAINABILITY REPORTING GUIDE FOR LISTED COMPANIES	• G3.4C - Business continuity plans (BCP) (Core (C) Indicator) • G3.5R - Standards on sustainability risk management (Recommended (R) Indicator)
VIETNAM	
CORPORATE GOVERNANCE CODE OF BEST PRACTICES	• Principle 1 - Establishing Clear Roles, Responsibilities and Commitment of The Board • Principle 4 - Establishing Board Committees • Principle 7 - Establishing a Sound Risk Management and Control Environment
CIRCULAR NO. 96/2020/TT-BTC	Appendix IV Annual Report - VI. Financial statements

ASEDG-G3 : RISK MANAGEMENT AND REPORTING

GLOBAL	
GRI STANDARDS	• 2-2 - Entities included in the organisation's sustainability reporting • 2-3 - Reporting period, frequency, and contact point • 2-5 - External assurance • 2-14 - Role of the highest governance body in sustainability reporting • 2-24 - Embedding policy commitments
FTSE RUSSELL ESG RATINGS METHODOLOGY DOCUMENT 2022	• GRM05 - Board specifically oversees: a. Code of Conduct, Code of Ethics, or equivalent b. ESG risks • GRM07 - The company's Codes/charters/policy documents or equivalent: a. Describe the company's risk management framework b. This risk management framework specifically covers ESG risk • GRM08 - The company has a corporate-wide approach to non-compliance, including: a. Procedures to investigate and follow up on any non-compliance identified b. Reporting the number of substantiated claims or incidents of non-compliance • GRM10 - The company commits to: a. The regular rotation of auditors/audit partner b. Tender for a new audit firm on a regular basis • GRM11 - The company prepares for major ESG catastrophic events and incidents through: a. Scenario planning b. Having in place response plans
ISSB STANDARDS	• IFRS S1: 30 and 31 - Sustainability-related risks and opportunities • IFRS S1: 32 - Business model and value chain • IFRS S1: 33 - Strategy and decision making • IFRS S1: 34 and 35 - Financial position, financial performance, and cash flows • IFRS S1: 41 - Resilience • IFRS S1: 43 and 44 - Risk management • IFRS S2: 24, 25, and 26 - Risk management • IFRS S2 (IBG): 450a.1, 450a.2, 450a.3 and 550a.2

ASEDG-G4 : ANTI-CORRUPTION

CAMBODIA	
PRAKAS ON ENVIROMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE	Table B: Corporate Social impacts 4. The training on anti-corruption related matters provided to employees of the Listed Entity during the year (Financial year end) 5. A summary of instances of non-compliance with anti-corruption and bribery and the response of the Listed Entity (staff dismissals, penalties, settlements)
INDONESIA	
SURAT EDARAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 16/SEOJK.04/2021	Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik g. Tata Kelola Emiten atau Perusahaan Publik - No. 19
PANDUAN PELAPORAN ESG, SISTEM PELAPORAN IDX (versi 1.0)	G-07 - Kode Etik dan/atau Anti-Korupsi Program dan prosedur dalam mengatasi praktik seperti korupsi, suap, balas jasa, gratfikasi, dan lainnya yang relevan
LAOS	
GUIDELINES ON CORPORATE GOVERNANCE FOR LISTED COMPANIES	Principle 8 - Establishing Effective Internal Control Systems and Risk Management Frameworks

ASEDG-G4 : ANTI-CORRUPTION

MALAYSIA	
MALAYSIAN CODE ON CORPORATE GOVERNANCE	• 4.1.2 - Ensuring employees fully understand and appreciate the value of good corporate governance processes and procedures through training, awareness programmes and robust communication. • Principle B - Effective Audit and Risk Management
PRINCIPLES ON GOOD GOVERNANCE FOR GOVERNMENT LINKED INVESTMENT COMPANIES	Principle A - Board Leadership and Effectiveness
BURSA MALAYSIA MAIN MARKET LISTING REQUIREMENTS, ACE MARKET LISTING REQUIREMENTS	• Chapter 15 of the Main Market and ACE Market Listing Requirements: o Part H – Anti-Corruption and Whistle-Blowing • Paragraph 29 in Part A, Paragraph 14 in Part C, Paragraph 15 in Part E of Appendix 9C read together with Practice Note 9A of the Main Market Listing Requirements

ASEDG-G4 : ANTI-CORRUPTION

PHILIPPINES	
CODE OF CORPORATE GOV-ERNANCEFOR PUBLICLY LISTED COMPANIES	Principle 15 - Encouraging Employees' Participation
CODE OF CORPORATE GOVERNANCE OF PUBLIC COMPANIES AND REGISTERED ISSUERS	Principle 15 - Encouraging Employees' Participation
MC NO. 04 S.2019 – SUSTAINABILITY REPORTING GUIDELINES FOR PUBLICLY-LISTED COMPANIES	• Training on Anti-corruption Policies and Procedures: - Percentage of employees to whom the organisation's anti-corruption policies and procedures have been communicated - Percentage of directors and management that have received anti-corruption training - Percentage of employees who have received anti-corruption training • Incidents of Corruption: - Number of incidents in which directors were removed or disciplined for corruption - Number of incidents in which employees were dismissed or disciplined for corruption - Number of incidents when contracts with business partners were terminated due to incidents of corruption
SINGAPORE	
SGX CORE ESG METRICS	Ethical Behaviour - Anti-corruption disclosures - Anti-corruption training for employees
THAILAND	
CORPORATE GOVERNANCE CODE 2017	Principle 6 - Strengthen Effective Risk Management and Internal Control
SUSTAINABILITY REPORTING GUIDE FOR LISTED COMPANIES	G1.36C - Number of code of conduct violations or incidents of corruption, and remediation measures (Core (C) Indicator)

ASEDG-G4 : ANTI-CORRUPTION

GLOBAL	
GRI STANDARDS	• 205-1 - Operations assessed for risks related to corruption • 205-2 - Communication and training about anti-corruption policies and procedures • 205-3 - Confirmed incidents of corruption and actions taken
FTSE RUSSELL ESG RATINGS METHODOLOGY DOCUMENT 2022	• GAC08 - Training for staff on the anti-corruption policy • GAC09 - Corruption risk assessment for company operations • GAC10 - Procedures are in place to address corruption in operations that are assessed to be 'high risk' covering • GAC11 - Process for intermediaries (including contractors or agents) • GAC13 - Disclosure of number of staff disciplined or dismissed due to non-compliance with anti-corruption policy/policies • GAC14 - Disclosure of cost of fines, penalties or settlements in relation to corruption
OTHERS	• Diagnosing Bribery Risk - Guidance for the Conduct of Effective Bribery Risk Assessment by Transparency International • Anti-Corruption Toolkit for SMEs by G20

ASEDG-G5 : CUSTOMER PRIVACY

MALAYSIA	
MALAYSIAN CODE ON CORPORATE GOVERNANCE	Principle C - Integrity in Corporate Reporting and Meaningful Relationship with Stakeholders
BURSA MALAYSIA MAIN MARKET LISTING REQUIREMENTS	• Paragraph 29 in Part A, • Paragraph 14 in Part C, • Paragraph 15 in Part E of Appendix 9C read together with Practice Note 9A
PHILIPPINES	
MC NO. 04 S.2019 – SUSTAINABILITY REPORTING GUIDELINES FOR PUBLICLY-LISTED COMPANIES	• Customer privacy - No. of substantiated complaints on customer privacy* ** Substantiated complaints include complaints from customers that went through the organisation's formal communication channels and grievance mechanisms as well as complaints that were lodged to and acted upon by government agencies* • Data Security - No. of data breaches, including leaks, thefts and losses of data
THAILAND	
SUSTAINABILITY REPORTING GUIDE FOR LISTED COMPANIES	S3.2C - Number of incidents of consumer data breaches, and remediation measures (Core (C) Indicator)
VIETNAM	
CORPORATE GOVERNANCE CODE OF BEST PRACTICES	Principle 7.5 - The Board should ensure that the foundation and framework for a cyber-resilient company are properly established.
GLOBAL	
GRI STANDARDS	418-1 - Substantiated complaints concerning breaches of customer privacy and losses of customer data
FTSE RUSSELL ESG RATINGS METHODOLOGY DOCUMENT 2022	SHR07 - Addresses data privacy through: a. Having a statement/policy b. Being a member of a relevant industry initiative such as the Global Network Initiative

ANNEX 2 : REVISIONS IN VERSION 2.0

#	GLOBAL	ITEM
1	**Overview**	Addressing feedback on the progression of companies through the Basic, Intermediate, and Advanced categories, a clarifying statement was added to decouple the categories from the size and years of adoption.
2	**Emissions Topic Disclosure E1.5 and E1.6**	Addressing feedback on the required comprehensiveness of Scope 3 coverage, the word “relevant” was added to disclosures E1.5 and E1.6 to convey the ability to address material categories in Scope 3, in line with the guidance from GHG Protocol on Scope 3 calculation.
3	**Emissions Additional Guidance**	Addressing feedback on references for international sources of emission factors, examples have been added.
4	**Emissions Additional Guidance**	In line with item number 3, additional guidance has been added to describe the consideration of ‘relevance’ in Scope 3.
5	**Related References**	Additional document references have been made for Cambodia, Indonesia and the Philippines
6	**Related References**	All Bursa Malaysia references have been edited to refer to the most recent listing requirements.
7	**Related References**	All Related References tables have been moved to Annex 1.

GLOSSARY OF ACRONYMS

ASEAN	Association of South East Asian Nations
ASEDG	ASEAN Simplified ESG Disclosure Guide for SMEs in Supply Chains
CDP	Carbon Disclosure Project
CH_4	Methane
CNG	Compressed Natural Gas
CO_2	Carbon Dioxide
CO_2e	Carbon Dioxide Equivalent
CPRA	California Consumer Privacy Rights Act
CRBP	Children's Rights and Business Principles
DEI	Diversity, Equity and Inclusion
DPIA	Data Protection Impact Assessment
ECC	Climate Change Theme in FTSE4Good
EPR	Pollution and Resources Theme in FTSE4Good
ESG	Environmental, Social and Governance
EWT	Water Security Theme in FTSE4Good
FSC	Forest Stewardship Council
GAC	Anti-Corruption Theme in FTSE4Good
GCG	Corporate Governance Theme in FTSE4Good
GDPR	General Data Protection Regulation
GET	Green Energy Tariff
GHG	Greenhouse Gas
GRI	Global Reporting Initiative
GRK	Gas Rumah Kaca
GRM	Risk Management Theme in FTSE4Good
HFC	Hydrofluorocarbon
IBG	Industry-based Guidance
IFRS	International Financial Reporting Standards Foundation
ILO	International Labour Organisation
ISSB	International Sustainability Standards Board
LNG	Liquefied Natural Gas
LPG	Liquefied Petroleum Gas
LTIFR	Lost Time Injury Frequency Rate
MSC	Marine Stewardship Council
N_2O	Nitrous Oxide
NPO	Non-Product Outputs
NF_3	Nitrogen Trifluoride
OECD	Organization for Economic Cooperation and Development
PFC	Perfluorocarbon
PV	Photovoltaic
RECs	Renewable Energy Certificates
SDG	Sustainable Development Goal
SF_6	Sulphur Hexafluoride
SHR	Human Rights and Community Theme in FTSE4Good
SHS	Health and Safety Theme in FTSE4Good
SLS	Labor Standards Theme in FTSE4Good
SME	Small and Medium-sized Enterprises
UMR	Upah Minimum Regional
UN	United Nations
UNICEF	The United Nations Children's Fund
WBCSD	World Business Council on Sustainable Development
WHO	World Health Organization
WRI	World Resources Institute

KNOWLEDGE PARTNER

Suruhanjaya Sekuriti
Securities Commission
Malaysia