

JC3 JUST Series 2

Workshop 2 - Implementation on TCFD

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Bursa's Current Sustainability Reporting Framework

PLCs TO PRODUCE

Sustainability Statement in Annual Report **OR** Standalone Sustainability Report

FOCUS

How PLCs are managing material EES risks & opportunities

Narrative should include:

- 1. Governance Structure** put in place
- 2. Scope & basis** of Sustainability Statement
- 3. Materiality** - how sustainability matters are identified & prioritised
- 4. Management** - how sustainability matters are managed including policies, measures, indicators, etc.

Sustainability matters are considered material if they:

- 1. Reflect PLC's significant economic, environmental and social impacts; or*
- 2. Substantively influence the assessments and decisions of stakeholders.*

Sustainability Disclosure Guide 2nd Edition



Sustainability Toolkits



BURSASUSTAIN



Bursa's Enhanced Sustainability Reporting Framework

Bursa Malaysia is currently **in the process** of enhancing our Sustainability Reporting Framework which was introduced in 2015. **Proposed enhancements** to the Sustainability Reporting Framework include mandating, amongst others:

COMMON INDICATORS

for example

Emissions Management

- Scope 1 emissions in tonnes of CO₂e
- Scope 2 emissions in tonnes of CO₂e
- Scope 3 emissions in tonnes of CO₂e
(*at least on business travel and employee commuting*)

TCFD

Main Market

- Climate Change Related Disclosures In Line With The TCFD Recommendations

ACE Market

- Disclosure Of A Basic Plan To Transition Towards A Low-Carbon Economy

MAIN MARKET

Applicable for Sustainability Statements in annual reports issued for
**FYE on or after
31 December 2024**

ACE MARKET

Applicable for Sustainability Statements in annual reports issued for
**FYE on or after
31 December 2026**

Facilitates availability of information for Malaysian financial institutions

Thank you

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