Shifting the reporting landscape



In October 2015, *Bursa Malaysia* amended the listing requirements of Malaysian incumbent and future listed companies. Listed companies are required to disclose a *Sustainability Statement*¹ in their annual reports explaining how they have managed their material economic, environmental and social ('EES') risks and opportunities ("sustainability matters").

The new disclosure requirements (to be implemented on a staggered basis based on market capitalisation) mandate listed issuers to report on their material sustainability matters, including how these matters are identified, why they are important to the issuers, and how they are managed. The table below illustrates key deadlines that listed issuers (by market capitalisation) need to comply with.

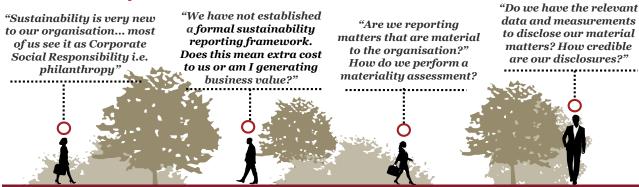
Key dates to keep in mind

Listed issuers with market capitalisation as	General Sustainability Statement Narrative statement of the management of material economic, environmental and social risks and opportunities	Detailed Sustainability Statement Detailed disclosures on the sustainability governance structure, scope of the Sustainability Statement and management of material sustainability matters (including key indicators)
at 31 December 2015	Annual reports issued for financial year ending on or after	
Main Market: Market capitalisation ≥ RM 2 bil.	31 December 2016	31 December 2016
Main Market: Market capitalisation RM 1 – 2 bil.	31 December 2017	31 December 2017
Main Market: All others	31 December 2017	31 December 2018
ACE Market	31 December 2018	-



Contents of the Sustainability Statement are addressed if the organisation's reporting is in accordance with the Global Reporting Initiative (GRI) framework

What we've heard from our clients...



¹ Bursa Malaysia, Main Circular Issue LD24/15



We have the capabilities to support your sustainability reporting journey

1. Planning

- Clarify your sustainability aspirations and define the relevant sustainability frameworks
- Conduct GRI Readiness Check and reporting needs assessment
- Identify relevant Sustainable Development Goals (SDG) and country-level priorities

2. Stakeholder engagement & benchmarking

- Prioritise your stakeholders and develop risk-based engagement plan
- Identify issues that matter most to stakeholders
- · Benchmark performance

3. Materiality analysis

- Conduct a materiality assessment workshop to identify, prioritise or review material issues
- · Align issues to corporate strategy

2. Stakeholder engagement 3. Materiality analysis 4. Reporting Francheness and capability thirties 7. Resorting Reso

4. Reporting

- Provide tools and templates to support future reporting and assurance
- Implement efficient reporting process. Develop reporting action plan and roadmap
- Perform gap assessments against standards

5. Awareness & capability building

- Conduct sustainability workshops to bring management up to speed.
 Conduct Certified GRI training
- Identify relevant sustainability networks for your company's participation

6. Assurance readiness & assurance

- Conduct an assurance readiness (pre-assurance) assessment
- Provide limited or reasonable assurance over selected sustainability metrics

Our network

We have delivered over 300 sustainability engagements in South East Asia with a dedicated team of over 40 consultants.



- Dedicated sustainability team
- Formally supported by another territory

Our strategic partnerships

We have strong alliances, partnerships and agreements with external organisations around sustainability issues, e.g.:

















PwC's South East Asian Consulting Services is a GRI Certified Training Partner in South-East Asian



We are the only professional services firm in South East Asia delivering the *Global Reporting Initiative (GRI) training*. As certified GRI trainers, we have deep knowledge of sustainability from the perspective of disclosure and reporting. PwC's 2013 corporate responsibility report is the first in Malaysia to adopt the new GRI 4.0 guidelines.

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