

ESG RATINGS

KEY ESG REPORTING FRAMEWORK & STANDARDS

UN Sustainable Development Goals (SDG)

Provides a shared blueprint for peace and prosperity for the people and planet, now and into the future. The UN 17 SDGs are a good starting point to determine the purpose and ESG ambition of an organization.

01

Integrated Reporting Framework (IRF)

A principles-based, multi-capital framework (the six-capital model includes natural capital, manufactured capital, human capital, intellectual capital, financial capital, social & relationship capital) used to accelerate the adoption of integrated reporting principles across the world. IRF helps businesses think holistically about their strategy to build investor and key stakeholders' confidence and improve future performance.

02

The Taskforce on Climate-related Financial Disclosures (TCFD)

Is a framework that provides principles-based recommendations for managing and reporting financial disclosures on climate risks. TCFD provides 11 recommendations across 4 pillars: Governance, Strategy, Risk Management and Metrics & Targets.

03

The Taskforce on Nature-related Financial Disclosures (TNFD)

Is a risk management and disclosure framework that enables companies and financial institutions to integrate nature into decision-making, report and act on evolving nature-related risks and opportunities, with ultimate aim to shift global financial flows towards nature-positive outcomes.

04

Climate Disclosure Standards Board (CDSB)

Is a framework that rigorously report environmental and social information in mainstream reports to enhance the efficient allocation of capital for a more sustainable economic, social and environmental capital markets system

05

The Workforce Disclosure Initiative (WDI)

Is an investor collective that formed to help companies improve transparency and accountability on workforce issues by providing companies with a framework for disclosing comprehensive and comparable workforce data.

06

Science Based Targets Initiative (SBTi)

Defines and promotes best practices in emissions reductions and net-zero targets in line with climate science. SBTi provides target setting methods and guidance to companies to set science-based targets in line with the latest climate science.

07

Global Reporting Initiative (GRI) Standards

Help to disclose and manage how business impacts the environment, economy and society. GRI Standards are a modular system of interconnected standards. There are 3 sets of Standards: GRI Topic Standards, each dedicated to a particular topic and related disclosures; GRI Sector Standards, applicable to specific sectors; and GRI Universal Standards, applicable to all organizations. GRI is the most referenced ESG standards.

08

Sustainability Accounting Standards Board (SASB)

Sets sustainability standards to help companies collect and share ESG data that affect the firm's business decisions and explain the financial impact of sustainability. SASB recommends topics and metrics for 77 different industries across the 3 pillars of ESG.

09

International Sustainability Standards Board (ISSB)

Established by IFRS Foundation to set IFRS Sustainability Disclosure Standards, to provide investors with high quality, transparent, reliable and comparable reporting on ESG. ISSB's standards build upon existing guidance such as TCFD, CDSB, IRF, SASB and World Economic Forum Stakeholder Capitalism Metrics.

10

Carbon Disclosure Project (CDP)

Standards help companies to disclosure information pertaining to GHG emissions, water use, and forestry. This set of standards has facilitated companies as well as city, state and regional government organizations disclose decarbonization and environmental protection efforts.

11

Greenhouse Gas (GHG) Protocol

Establishes comprehensive global standards to measure and manage GHG emissions from private and public sector operations, value chains and mitigation actions. GHG Protocol supplies the most widely used GHG accounting standards.

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