



SUSTAINABILITY SCORECARD 2025

NO.	QUESTIONS
SECTION 1: GOVERNANCE	
1.1	Compliance Question: Did the PLC disclose its sustainability governance structure? Note: the PLC may disclose its sustainability governance structure in another section of the Annual Report (e.g. CG Statement) or in the Board Charter on the company website.
1.2	Question G1: What is the PLC's sustainability governance structure? G1a. Governance/Oversight The highest governance body or person that has oversight responsibilities relating to sustainability (including setting the PLC's culture, purpose, values and/or strategies relating to sustainability).
1.3	Question G1: What is the PLC's sustainability governance structure? G1b. Strategic Management The highest governance body or person responsible for identifying, evaluating, monitoring and managing EES risks and opportunities as well as held accountable for achieving sustainability goals/targets.
1.4	Question G1: What is the PLC's sustainability governance structure? G1c. Day-to-Day Management/Implementation/Tasks Individual(s) or function(s) responsible for/entrusted with the day-to-day management/implementation of sustainability initiatives and the reporting structure.
1.5	Question G2: Was the remuneration of the PLC's board of directors and/or top management linked to sustainability-related key performance indicators ("KPIs")? A PLC is encouraged to consider sustainability performance, including targets and measures, as one of the criteria for assessing the effectiveness of the Board, Board Committee, individual directors or Top Management. In order to do so, the sustainability considerations of the organisation will need to be linked to the remuneration of directors as well as key top management personnel.
SECTION 2: SCOPE	
2.1	Compliance Question: Did the PLC disclose the scope of its Sustainability Statement? A PLC must include disclosure on the scope of its Sustainability Statement AND basis for the scope.
2.2	Question S1: Does the scope of the PLC's sustainability statement cover all its operations?
2.3	Question S2: What is the PLC's basis for selecting its scope?
2.4	Question S3: How extensive is the PLC's disclosure on scope? There should be clear elaboration on physical locations, entities and/or nature of operations covered/excluded.
SECTION 3: MATERIALITY	
3.1	Compliance Question: Did the PLC disclose its material sustainability matters?
3.2	Compliance Question: Did the PLC discuss how its material sustainability matters were identified?
3.3	Compliance Question: Did the PLC adopt the definition of materiality set out in Bursa's Listing Requirements?
3.4	Question M1: Did the PLC disclose relevant external and/or internal considerations for IDENTIFICATION of its material sustainability matters? In identifying material sustainability matters, the PLC may consider (non-exhaustive): 1. The PLC's overall mission, values and business strategy/model; 2. Nature/Impact of the PLC's business/operations, products & services, operating regions & markets, and other related 'footprints'; 3. Broader societal expectations including: a. those relevant to the industry/industries that the PLC operates in b. those embodied in international regulations/standards/agreements/ frameworks /best practices that are relevant to the PLC, or c. concerns & demands expressed by the PLC's key stakeholders (both internal and external). 4. Findings from various resources (e.g. media review, board reports, risk registers, GRI, desktop research, etc)
3.5	Question M2: Did the PLC PRIORITISE its material sustainability matters? Apart from identification of material sustainability matters, a PLC should ideally 'differentiate' such matters via a prioritisation exercise (e.g. categorizing each identified matter as being low priority, medium priority or high priority). This would give readers a better sense of the relative importance of each matter to the PLC.

3.6	<p>Question M3: Did the PLC engage its key stakeholders for PRIORITISATION of material sustainability matters?</p> <p>M3a: Key INTERNAL stakeholders</p>
3.7	<p>Question M3: Did the PLC engage its key stakeholders for PRIORITISATION of material sustainability matters?</p> <p>M3b: Key EXTERNAL stakeholders</p>
3.8	<p>Question M4: Did the PLC consider significant impacts of its operations across its wider value chain?</p> <p>M4a: Upstream ESG impacts that occur upstream of the companies operations (i.e BEFORE goods/services are received/consumed by the PLC)</p>
3.9	<p>Question M4: Did the PLC consider significant impacts of its operations across its wider value chain?</p> <p>M4b: Downstream ESG impacts that occur downstream of the companies operations (i.e AFTER goods/services are sold/have left the PLC)</p>
3.10	<p>Question M5: Did the PLC subject its materiality assessment to a subsequent review and/or endorsement process?</p>
SECTION 4: MANAGEMENT APPROACH	
4.1	<p>Compliance Question: Did the PLC disclose how it managed its material sustainability matters?</p>
4.2	<p>Compliance Question: Did the PLC disclose indicators relevant to the material sustainability matters which have demonstrated their performance?</p>
4.3	<p>Question MA1: How comprehensive is the PLC's disclosures on management of its material sustainability matters/themes/topics? For the management of each material matter/theme/topic, the PLC's should disclose the following (non-exhaustive):</p> <p>Relevant policies/practices/processes AND/OR relevant initiatives/projects/programmes (completed or on-going)</p>
4.4	<p>Question MA2: Did the PLC disclose quantitative indicators in order for readers to track and measure the company's performance?</p>
4.5	<p>Question MA3: How many years' worth of data was provided for the chosen indicators?</p>
4.6	<p>Question MA4: Did the PLC disclose commitments/KPIs for indicators reported in order for readers to track and measure the company's performance?</p>
4.7	<p>Question MA5: Did the PLC provide balanced disclosures for its material sustainability matters? This relates to omissions or selective reporting (i.e. reporting only the positive aspects and not the negative aspects such as fines or contentious issues).</p> <p>MA5a: Disclosure of negative aspects</p>
4.8	<p>Question MA5: Did the PLC provide balanced disclosures for its material sustainability matters? This relates to omissions or selective reporting (i.e. reporting only the positive aspects and not the negative aspects such as fines or contentious issues).</p> <p>MA5b: Disclosure of remedial actions taken to address identified issues</p>
SECTION 5: PERFORMANCE DATA TABLE AND COMMON SUSTAINABILITY MATTERS	
5.1	<p>Compliance Question: Did the PLC disclose a performance data table?</p>
5.2	<p>Compliance Question: Did the PLC disclose indicators relevant to the 9 Common Sustainability Matters (CSMs)?</p>
5.3	<p>Question PDT1: Did the performance data table cover all the indicators that were reported in the Sustainability Statement/Report?</p> <p><i>As per the LR, all the indicators in the SS/SR need to be reflected in the Performance Data Table.</i></p>
5.4	<p>CSM 1: Anti-corruption (a) Percentage of employees who have received training on anti-corruption by employee category</p>
5.5	<p>CSM 1: Anti-corruption (b) Percentage of operations assessed for corruption-related risks</p>
5.6	<p>CSM 1: Anti-corruption (c) Confirmed incidents of corruption and action taken</p>
5.7	<p>CSM 2: Community / Society (a) Total amount invested in the community where the target beneficiaries are external to the listed issuer</p>
5.8	<p>CSM 2: Community / Society (b) Total number of beneficiaries of the investment in communities</p>

5.9	CSM 3: Diversity (a) Percentage of employees by gender, and age group, for each employee category
5.10	CSM 3: Diversity (b) Percentage of directors by gender, and age group
5.11	CSM 4: Energy management (a) Total energy consumption
5.12	CSM 5: Health and safety (a) Number of work-related fatalities
5.13	CSM 5: Health and safety (b) Lost time incident rate
5.14	CSM 5: Health and safety (c) Number of employees trained on health and safety standards
5.15	CSM 6: Labour practices and standards (a) Total hours of training by employee category
5.16	CSM 6: Labour practices and standards (b) Percentage of employees that are contractors or temporary staff
5.17	CSM 6: Labour practices and standards (c) Total number of employee turnover by employee category
5.18	CSM 6: Labour practices and standards (d) Number of substantiated complaints concerning human rights violations
5.19	CSM 7: Supply chain management (a) Proportion of spending on local suppliers
5.20	CSM 8: Data privacy and security (a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data
5.21	CSM 9: Water (a) Total volume of water used
SECTION 6: ASSURANCE	
6.1	Question ASSR1: Did the PLC obtain any independent assurance /conduct an internal review by its internal auditor for its sustainability statement/sustainability report?
6.2	Question ASSR2(a): If the PLC undertook external assurance, did the external assurance include GHG Emissions (at least Scope 1, Scope 2)?
6.3	Question ASSR2(b): If the PLC undertook external assurance, did the external assurance include coverage of indicators other than GHG Emissions?
SECTION 7: EARLY ADOPTION OF SELECTED IFRS S2 COMPONENTS	
7.1	GOVERNANCE 1: OVERSIGHT Are responsibilities for climate-related risks and opportunities (CROs) reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s) charged with oversight?
7.2	GOVERNANCE 2: OVERSIGHT Did the PLC disclose how and how often the body(s) or individual(s) charged with oversight are informed about CROs?
7.3	STRATEGY 1: CURRENT AND ANTICIPATED FINANCIAL IMPACTS Did the PLC disclose the effects of their CROs on the entity's financial position, financial performance and cash flows for the reporting period (i.e. current impacts)?
7.4	STRATEGY 2: STRATEGY AND DECISION MAKING Did the PLC disclose how they plan to respond to the climate risks and opportunities which have been identified?
7.5	RISK MGMT 1: CLIMATE RISKS OR OPPORTUNITIES Did the PLC disclose the processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks OR opportunities? May include elements such those listed below: (i) the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes); (ii) whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks and opportunities; (iii) how the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria); (iv) whether and how the entity prioritises climate-related risks/opportunities relative to other types of risk/opportunities; (v) how the entity monitors climate-related risks/opportunities; and (vi) whether and how the entity has changed the processes it uses compared with the previous reporting period.

7.6	METRICS & TARGETS 1: GHG EMISSIONS Did the PLC disclose their GHG emissions?
7.7	METRICS & TARGETS 2 Did the PLC disclose any of the following: - climate-related transition risks—the amount and percentage of assets or business activities vulnerable to climate-related transition risks; - climate-related physical risks—the amount and percentage of assets or business activities vulnerable to climate-related physical risks; - climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities.
7.8	METRICS & TARGETS 3: PERCENTAGE OF REMUNERATION LINKED TO CLIMATE Did the PLC disclose the percentage of remuneration for which the KPI is linked to climate-related considerations?