



Deloitte Tax Challenge 2022

Individual Category – Grand Finals

Question 1 (Written Assessment) (40 marks)

Environmental, Social and Corporate Governance (“ESG”) has become a priority for many companies.

Required

1. Explain briefly your understanding of ESG and the reason(s) companies are focusing on this;
2. Elaborate briefly at least 3 examples of ESG initiatives that companies could adopt or focus on; and
3. State at least 2 ESG related tax incentives available in Malaysia.

Note: Your answer should not be longer than 250 words.

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