

Deloitte. C-Suite Guide to Sustainability Reporting

WHERE?

- Issuers may choose to issue standalone sustainability reports, or alternatively incorporate sustainability disclosure in their annual reports
- Sustainability reports should be made available on SGXNet and on the issuers' websites

WHO?

Primary-listed issuers on both Mainboard and Catalyst on a 'comply or explain' basis

WHEN?

The first report to be published 12 months from the end of the financial year ending on, or after, 31 December 2017

HOW?

Our Five-Step Roadmap to Develop your Sustainability Report



WHAT?

5 Primary Components in the Sustainability Report

- Identification of material environmental, social and governance (ESG) factors
- Policies, practices and performance of the company in relation to each of the material ESG factors
- Targets for the forthcoming year for each material ESG factor identified
- A chosen sustainability reporting framework
- A statement of the Board that includes details of the company's sustainability actions

WHY?

- SGX's survey of institutional investors in June 2015 found that over 90% of respondents consider environmental, social and governance (ESG) factors when investing
- Raises corporate transparency
- Strengthens risk management
- Promotes stakeholder engagement
- Improves communications with stakeholders

Contact us to learn more about making your organisation sustainable today!

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For further information, visit our website at <http://www.deloitte.com/sg/sustainability>

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