
SIRIM STANDARD



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Environmental, Social and Governance (ESG) - Reporting

SIRIM Berhad

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Foreword

This SIRIM Standard was developed by the Project Committee on Environmental, Social, and Governance (ESG) established by SIRIM Berhad.

This standard was developed with the following objectives:

- a) to give understanding to organisations on the necessary processes in the preparation of the ESG report;
- b) to specify requirements on the aspects and indicators for ESG reporting; and
- c) to provide guidance on the selection of other relevant indicators for ESG reporting.

This standard will be reviewed periodically, and if necessary, revised, to ensure that it reflects current needs and conditions. Users and other interested parties may submit comments on the contents of this standard for consideration in future versions.

For the purposes of this standard, the following ISO definitions have been adopted regarding verbal forms for the expression of provisions:

- a) “shall” indicates an auditable requirement: it is used to indicate requirements strictly to be followed in order to conform to the document and from which no deviation is permitted;
- b) “should” indicates a recommendation: it is used to indicate that among several possibilities one is recommended as particularly suitable, without mentioning or excluding others, or that a certain course of action is preferred but not necessarily required, or that (in the negative form) a certain possibility or course of action is deprecated but not prohibited;
- c) “may” indicates a permission: it is used to indicate a course of action permissible within the limits of the document; and
- d) “can” indicates a possibility or a capability: it is used for statements of possibility and capability, whether material, physical or causal.

Compliance with this standard does not by itself grant immunity from legal obligations.