DEVELOPING A SUSTAINABLE FUTURE

Sustainability Reporting Service for Public Listed Firms in Accordance with GRI Format & BURSA Requirements

Member, GRI Gold Community
Member, UN Global Compact
AGV's Methodical Approach to Sustainability

We use a very methodical and structured approach where we work with our clients to understand their commitment to sustainability by reviewing their vision, mission and operations as well as the stakeholders' needs and expectations. From this, we will develop a **Sustainability Roadmap** that aims to address the gaps between the organization’s sustainability initiatives and the GRI4 reporting requirements. The **Sustainability Roadmap** document sets realistic near term, mid-term and long-term goals for the organization to achieve.

The development of the Sustainability Roadmap involves several processes, namely **Materiality Assessment** where we determine the sustainability indicators based on the GRI4 guidelines (under the Economic, Environment and Social categories) that are relevant to the organization and its stakeholders. We then move on **Stakeholders Identification** that determines who are the internal and external stakeholders and what are their roles in the organization’s sustainability strategy and guidelines. We run workshops involving key employees selected across the organization (representing top and middle management) in sustainability decision-making within the organization.

We then facilitate the development of **Strategic Sustainability Goals**. The goals will be aligned to the identified sustainability matters and the requirements of the internal and external stakeholders. Goals will be set to illustrate a clear direction for the firm over the short, mid and long term. Based on the identified goal, an overarching strategy will be developed.

Following this, we will develop an **Internal Sustainability Guideline**, as part of the implementation of the **Sustainability Activities and Initiatives**. The guideline which will be implemented by the management will ensure that the company progresses in line with the short, mid and long term sustainability aspirations identified as part of the overarching **Sustainability Strategy**.

We will help implement a **Monitoring and Evaluation Program** to track the organization’s sustainability performance, identifying the key data collection activities in relation to the identified material sustainability indicators. The program will outline the data that needs to be collected in relation to the prioritized material sustainability indicators.

Based on the data collected and the earlier processes we will develop a **Sustainability Improvement Plan** to address the gaps and these actions will be realistic, achievable, appropriate and prioritized to ensure the best outcome at the least cost for implementation by the organisation.
The Sustainability Report

We assist in preparing the sustainability reporting as standalone reports or integrated reports in accordance with reporting guidelines published by Bursa Malaysia, namely, the Sustainability Reporting Guide and in line with internationally accepted best practices in sustainability reporting.

Preparation of the Sustainability Report involves the following:

- **Selection of a suitable reporting framework**: The adoption of a robust reporting framework that provides clarity and accurately describes the initiatives undertaken is important. The GRI 4 framework recommended by Bursa is an internationally recognised reporting framework.

- **Determination of the reporting boundaries**: At the outset, the reporting boundary will need to be defined as this is especially critical for large corporations with multiple divisions or subsidiaries. The reporting boundary refers to the business entities to be included, the different physical locations of a company’s operations (geographical boundaries) as well as operations within the value chain.

- **Determination of the reporting content**: A good sustainability report will provide a balanced representation of the sustainability initiatives undertaken as well as a progress status. We will review the sustainability initiatives undertaken for the reporting period and select initiatives and indicators which are most relevant to be included in the sustainability report.

- **Presentation of the report**: We will prepare a draft version of the sustainability report for review and comments of senior management which will be incorporated in the final report. We can undertake to produce the full report which includes development of editorial content, design, layout, photography and final production in print and electronic format.

Benefits of Embedding Sustainability in Organisations

In addition to getting listed on the FTSE4Good Bursa Malaysia Index, the benefits of embedding sustainability initiatives* in business can be summarized as follows:

- **Prudent risk management** Exposures to sustainability-related risks are reduced and the organization can stay ahead of emerging sustainability risks and disclosure regulations through a lower risk profile.

- **Promoting innovation & attracting new customers** Introduction of sustainability-driven products and services carve out a niche market for an organization that enables it to have a competitive advantage over its competitors.

- **Maintaining a license to operate** Approval from the community residing within the vicinity of an organization is obtained thereby reducing risks arising from community grievances.

- **Securing capital** Sustainability data is now a pre-requisite in the investment decision-making process both locally and globally and therefore by incorporating and implementing sustainability measures, an organization is able to attract the desired investors.

- **Improving productivity & cost optimization** The outcome of operating and reporting in a sustainable manner includes customer attraction, improved reputation, stronger operating margins and optimized capital expenditure.

- **Enhanced brand value & reputation** Stakeholders respond positively to organizations that operate in a sustainable and ethical manner.

Growing Value Through Sustainability

Our methodical approach to sustainability reporting is transparent and allows our clients to be active participants in the process. This way the organisation develops its own internal capabilities to implement sustainability throughout the organisation and make it an integral part of development.

The Process

- **Strategic Sustainability Goals**
  To set a clear direction for the firm over the short, mid and long term aligned to the identified sustainability matters and the requirements of the internal and external stakeholders aimed to.

- **Materiality Assessment**
  Materiality Assessment aims to determine the sustainability indicators based on the GRI4 guidelines relevant to the organisation and its stakeholders.

- **Stakeholders Identification**
  To determine who are the internal and external stakeholders and what are their roles in the organization’s sustainability strategy and guidelines.

- **Sustainability Guideline & Strategy**
  This ensures that the company progresses in line with the short, mid and long term sustainability aspirations identified as part of the overarching Sustainability Strategy.

- **Sustainability Improvement Plan**
  Realistic, achievable, appropriate and prioritised to ensure the best outcome at the least cost for implementation by your organisation.

- **Sustainability Report**
  Prepared inline with GRI Sustainability Reporting Guide and internationally accepted best practices in sustainability reporting.

- **Monitoring and Evaluation Program**
  The program will outline the data that needs to be collected in relation to the prioritised material sustainability indicators.

- **Sustainability Roadmap**
  Setting realistic near term, mid-term and long-term goals for the organization to achieve.
Experience in Sustainability Reporting

AGV’s combined study team’s experience in sustainability projects as well as reporting with respect to the GRI includes the following:

- Sustainability reporting on strategy and development of internal sustainability guidelines including stakeholder engagement plan, sustainability action plan and sustainability improvement plan for a petroleum and petrochemical storage and distribution terminal in East Coast Peninsula Malaysia and Southern Economic Region.

- Sustainability Report for Malaysia’s largest oil palm conglomerate including the development of a Sustainability Statement, Sustainability Strategy, Sustainability Roadmap and Internal Sustainability Guidelines.

- Sustainability Report for Malaysia’s largest retail chain operator including the development of a Sustainability Statement, Sustainability Strategy, Sustainability Roadmap and Internal Sustainability Guidelines.

- Sustainability Report for leading Japan-based global food supplement producer including the development of a Sustainability Statement, Sustainability Strategy, Sustainability Roadmap and Internal Sustainability Guidelines.

- Sustainability Report for one of Malaysia’s largest conglomerates involved in Automotive, Finance, Property Development, Logistics and Waste Management Sectors. This includes development of internal Sustainability Guidelines, Roadmap and Strategy.

- Review of the Corporate Sustainability Report of a global chemicals company with respect to their compliance with GRI application.

- Development of the Corporate Sustainability Report for a global food and beverage producer in a format consistent with GRI guidelines.

- Development of the Corporate Sustainability Report for a global entertainment and media company satisfying the requirements of the GRI guidelines.

- Conducted a series of sustainability verification audits of a mining company’s annual sustainability report (encompassing environmental, community, and health and safety aspects) for two of its operations.

- GRI compliance and sustainability report development and assessment for top global mining companies.
AGV Environment is a multidisciplinary environmental consultancy, founded by environmental consultants and professionals who have extensive experience of more than 20 years in senior roles in leading multinational consultancies and engineering firms, and in the public sector. The firm is a registered environmental consultancy with the Ministry of Finance Malaysia, all our consultants have the necessary licenses and are registered with the Department of Environment and the Department of Occupational Health & Safety.

Our consultants have consulted for projects across a vast number of sectors among which are construction, property/infrastructure development, power generation, water resource management, plantation, petrochemical & chemical, oil & gas, renewable energy – solar & biodiesel, land reclamation, waste management and manufacturing. Experiences in the manufacturing sector includes electronics, cement, rare earth processing, palm oil mills, automotive and construction material sectors. The combined experience of our senior consultants exceed 180 years of solid environmental consultancy and environmental engineering work undertaken in almost every sector and industry.

To provide our clients with top notch service, we have forged strategic partnerships with some of the leading international environmental consultancies from North America and Europe. Working together with our partners, we offer benchmarking against other international projects, input of global experiences that can further enrich the value of our consultancy, and technical review by some of the best experts in the subject from around the world.

AGV Environment has the expertise and experience, in our consultants and in our strategic partners to provide the best in environmental consultancy to meet regulatory requirements and stakeholders’ expectations in your current operations and to continuously support the growth of your organisation.

### Full Range of Services

#### Environmental, Health & Safety
- Environmental Impact Assessment (EIA)
- Environment & Social Impact Assessment Services (ESIA)
- Environmental, Health & Safety Compliance Audit
- Environmental Management Plan (EMP) and Monitoring
- Environmental Permitting Services
- Industrial Hygiene
- EHS Management System
- Climate Change and Resilience
- Energy, Carbon & Climate

#### Sustainability Services
- Preparation of Sustainability Report as per BURSA requirement
- Developing Internal Sustainability Guidelines, Sustainability Strategy, Sustainability Policy and Monitoring & Evaluation of Sustainability Initiatives

#### Land Contamination & Remediation
- Phase I Environmental Site Assessment
- Phase II Environmental Site Assessment (ESA) Remediation Works and Contracting

#### Waste Management
- Waste Management Consultancy
- Rehabilitation & Redevelopment of Landfill
- Basel Convention Permitting Services

#### Water Management
- Wastewater Treatment Permitting
- Groundwater services
- Coastal & Marine Services
- Surface Water & Hydrology Service

#### Strategic Advice & Planning
- Due Diligence Services
- Strategic Planning, Advice & Management Services
- Mergers & Acquisitions, Divestiture
- Project Management Services
- Land Development

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