No	Category	Title	Year published	Year implemented	Agency mandated	Target audience	Summary	Source
1	Corporate Policy	EPF Sustainable investment Policy	2022	2022	Employee Pension Fund (EPF)	EPF investee companies	The Sustainable Investment (SI) Policy explains EPF's overall approach to sustainable investing and the integration of ESG factors into EPF's investment processes and stakeholder engagement. The SI policy forms part of EPF's overarching investment strategy that has been reviewed, approved, and endorsed by the Investment Panel. As EPF targets to achieve a fully ESG Compliant Portfolio by 2030 and achieve a climate-neutral portfolio by 2050, EPF seeks appropriate ESG disclosures from investee companies. There are four guidelines in EPF SI which are: 1) EPF will establish minimum sustainability standards and thresholds for investments, with the necessary metrics and indicators for performance tracking and a clear guideline for controversial sectors; 2) EPF advocates for effective stewardship in investee companies to provide sustainable Investment Centre (SIC) to develop, implement, monitor, and report our annual sustainability progress towards our committed goals globally and locally; 4) EPF will build internal capabilities and raise awareness surrounding SI to embed sustainable investment throughout EPF.	

2	Framework	Bursa Sustainability Reporting Guide Edition 3	2022	2022	Bursa Malaysia Securities Berhad	-ACE market listed issuers -Main Market listed issuers	This Guide provides specific guidance on the information that should be disclosed when producing a Sustainability Statement in the Annual Report in accordance with Bursa Malaysia's Listing Requirements. This Guide aims to help companies improve awareness of the relevant risks and opportunities connected to the company's sustainability matters or issues. This helps companies to create long term value to stakeholders and society at large and improve the quality and depth of sustainability information disclosed to better serve the needs and expectations of users of sustainability information. In 2022, Bursa Exchange has significantly enhanced its Framework by: a) requiring the disclosure of prescribed sustainability matters and indicators that are deemed material for listed issuers across all sectors; b) mandating climate change-related disclosures in line with the TCFD Recommendations for Main Market listed issuers and mandating the disclosure of a basic plan to transition towards a low-carbon economy for ACE Market listed corporations; c) enhancing disclosure of quantitative information by requiring the disclosure of at least 3 financial years' data in respect of reported indicators, performance target(s) if set by the listed issuer and a summary of the same information in a prescribed format; and d) requiring a statement on whether the sustainability statement has been assured and if so, the subject matter(s) and scope covered. In addition, if independence assurance is undertaken, the conclusion must also be disclosed.	https://bursaacademy.s3. ap-southeast-1. amazonaws.com/Print- PDF/Sustainability% 20Reporting%20Guide% 202022_FINAL.pdf
3	National Plan	National Low Carbon Cities Masterplan	2021	2021-2025	Ministry of Natural Resources, Environment and Climate Change (NRECC)	Developers	The strategic framework of the National Low Carbon Cities Masterplan intends to transform Malaysian Cities into low-carbon while pushing for low-carbon development in Malaysia to the next level. Examples of key drivers mentioned are streamlining low-carbon policies; mainstreaming low-carbon urban planning and development; providing funding; and improving carbon data and performance monitoring.	https://www.kasa.gov. my/resources/alam- sekitar/NLCCM.pdf

4	National Plan	The Fourth National Physical Plan (Rancangan Fizikal Negara Ke-4, RFN4)	2021	2021-2025	Ministry of Local Government Development of Malaysia (KPKT)	Developers	This plan is a chief reference in physical planning through an established spatial planning framework as NPP acts to translate policies involving socio-economic development, conservation, climate change, and resource management. It covers some of the highlighted key drivers, for example, transportation network connectivity to build a balanced and dynamic growth (Thrust 1); sustainable resources management to be climate change resilience (Thrust 2); conducive and community-friendly environment to build a liveable and inclusive community (Thrust 3). Four strategies are highlighted: Protection of Natural Resources Areas and National Food Security, Provision of Fiscal Incentives for the Conservation of Natural Resources, Establishment of a New Regional Planning Committee for Inter-State Land Use Coordination, and Inclusion of State Waters as a Local Planning Authority (LPA) Area.	https://myplan. planmalaysia.gov. my/www/admin/uploads_pu blication/rancangan-fizikal- negara-keempat-rfn4-bab- 1-my-31122021.pdf
5	National Plan	12th Malaysia Plan	2021	2021-2025	Economic Planning Unit (Dissolved after GE15)	Developers	The Twelfth Malaysia Plan aims to build a foundation that ensures an inclusive and meaningful socioeconomic development towards a more prosperous society, which will be aligned with the Shared Prosperity Vision 2030 initiative encompassing three dimensions: resetting the economy, advancing sustainability, and strengthening well-being and inclusivity. There are four potential policy enablers beneath these themes; developing future talent (that advances TVET recognition); accelerating technology adoption; improving connectivity and transport infrastructure; and strengthening the public service. Some of the energy-related goals mentioned are improving rural electricity supply to achieve 99% coverage; implementing step change in industrial energy efficiency (EE) through enforcement of the Energy Efficiency and Conservation Act (EECA), energy audits, and Minimum Energy Performance Standards (MEPS) and; improving fuel economy standard for vehicles.	https://rmke12.epu.gov. my/storage/fileUpload/2021/ 10/2021101820_slaid_epu_ slu_pasca_rmke_12_tereng ganu.pdf
6	National Plan	Malaysia's Nationally Determined Contribution (Revised in 2021)	2021	2021-2030	Ministry of Natural Resources, Environment and Climate Change (NRECC)	Energy, Industrial Processes, Waste, Agriculture, Land Use, Land Use Change and Forestry (LULUCF)	Malaysia intends to reduce its greenhouse gas (GHG) emissions intensity of GDP by 45% by 2030 relative to the emissions intensity of GDP in 2005. This consists of 35% on an unconditional basis and a further 10% is conditioned upon receipt of climate finance, technology transfer and capacity building from developed countries.	https://www4.unfccc. int/sites/submissions/INDC/ Published% 20Documents/Malaysia/1/IN DC%20Malaysia%20Final% 2027%20November% 202015%20Revised% 20Final%20UNFCCC.pdf

7	National Plan	National Strategic Plan for Solid Waste Management (2005)	2005	2005-2020	Ministry of Local Government Development of Malaysia (KPKT)	Public and private waste management sector and society	The main objective of this national plan is to formulate strategies for waste reduction, reuse, and recycling of solid waste and scheduled waste and manage e-waste in an environmentally sound manner, to prevent illegal import-export, and promote resource recovery. The principles of this national plan are: -promoting waste reduction in the public and private sectors, -achieving 3R by using mandatory and voluntary instruments that target to reduce and recovery of waste (>20% towards the year 2020), -setting recycling targets for specific waste streams (paper, plastic, metal), and providing infrastructure to support these targets. Following this plan, Act 672 was passed in 2007. The provision entails sorting at source, recycling banks in schools, drive-through programme (shopping malls participation), promotion of 3R technologies and infrastructures (Material Recovery Facility), promotion of 3R in agricultural and rural areas, and renewable energy from the waste sector.	https://drive.google. com/file/d/1HfqAmD1YmA2 PdmSFMbR2yIH7Aco_fmo F/view?usp=share_link
8	National Policy	Forestry Policy in Peninsular Malaysia	2021	2021 onwards	Ministry of Natural Resources, Environment and Climate Change (NRECC)	Forestry sector	This policy aims to provide direction for the implementation of sustainable forest management through good governance and practices that ensure the forestry sector continues to contribute towards the achievement of sustainable development of the nation. This policy is a revamp of National Forestry Malaysia 1978 (amended in 1992), which used to focus on national development and biodiversity conservation. The direction of this policy emphasises forest management practices that are no longer for timbers but other forest products and services, including raw water supply, biodiversity conservation, environment quality preservation, flood control, and addressing climate change. One of the underlying aspects of this policy is strengthening governance, especially in Permanent Reserve Forest management (Thrust 1). Another aspect mentioned is practicing Sustainable Forest Management (SFM) to control the opening of the forest areas for production purposes through Annual Allowable Coupe (AAC), which is quantifiable through Forest Management Certification (FMC).	https://www.ketsa.gov. my/ms- my/pustakamedia/Penerbita n/Malaysia%20Policy% 20on%20Forestry%20 (Ver%202.0).pdf

9	National Policy	National Agricommodity Policy (2021-2030)	2021	2021 - 2030	Ministry of Plantation Industries and Commodity	Agricommodity sector	This policy focuses on eight commodities and related products: palm oil, rubber, timber, cocoa, pepper, plant-based fibres (including kenaf), biomass (focused on Agricommodity biomass), and biofuels. Beneath the policy statement of "Advancing Agricommodity for Sustainability and Shared Prosperity," there are a few underlying principles, for example, moving towards sustainable production and consumption and scaling up the circular economy (through biomass and biofuel initiatives), accelerating productivity through R&D&C&I and technology application, and intensifying value-creation through new product applications, product diversity, and increased complexity.	https://www.mpic.gov. my/kpk/images/mpi_penerbi tan/dakn/dakn2030-buku- bm/index.html
10	National Policy	National Policy on Biological Diversity 2016-2025	2016	2016-2025	Ministry of Natural Resources, Environment and Climate Change (NRECC)	Federal government, state government, indigenous communities, society, research and private sector	The Policy has five overarching goals encompassing stakeholder empowerment, reducing pressures on biodiversity, safeguarding ecosystems, species and genetic diversity, ensuring equitable sharing of benefits from the utilisation of biodiversity, and building the capacity of all stakeholders. These goals are supported by 17 national biodiversity targets to be achieved by 2025. The targets address all key facets of biodiversity conservation, including raising awareness, mainstreaming biodiversity, implementing good management practices in various economic sectors, strengthening our protected areas, preventing the extinction of species, addressing invasive alien species (IAS), and ensuring biosafety. The targets also address capacity building, increasing knowledge, and improving financing. Each target is accompanied by actions that spell out the steps needed to achieve the targets and, ultimately, the goals. There are a total of 57 actions in this Policy. All the actions have measurable key indicators that will enable us to monitor progress. Lead agencies and key partners for implementing each action are identified as well.	https://www.ketsa.gov.my/ms-my/pustakamedia/Penerbitan/National%20Policy%20on%20Biological%20Diversity%202016-2025.pdf

1	National Policy	National Automotive Policy	2020	2020-2030	Ministry of International Trade and Industry (MITI)	Automotive sector	This policy was first introduced in 2006 under the Third Industrial Masterplan (IMP3) 2006-2020 to transform the automotive industry as one of the important components of our economy. In 2009, the second version of the policy was introduced to focus on enhancing the capabilities of the domestic automotive industry and creating a more conducive environment for investments. In 2014, the policy focused more on sustainability, which was to make Malaysia the regional automotive hub in Energy Efficient Vehicles (EEV). Meanwhile, NAP 2020 aims to make Malaysia a Regional Hub for the production of NxGV; expand the participation of the domestic automotive industry in the sector of MaaS, which not only focuses on the development of technology but also the overall transportation ecosystem; and reduces carbon emission from vehicles by improving fuel economy level in Malaysia by 2025 in line with the ASEAN Fuel Economy Roadmap of 5.3 Lge / 100km. The underlying key principles include sustainably increasing value-added activities while continuously developing domestic capabilities; increasing exports of vehicles, automotive components, spare parts, and related products in the manufacturing and aftermarket sectors; increasing the participation of competitive Bumiputera companies in the domestic automotive industry, including in the aftermarket sector; enhances the ecosystem of the manufacturing and aftermarket sectors of the domestic automotive industry; and safeguards consumer interests by offering safer and better quality products at a competitive price.	https://www.miti.gov. my/index. php/pages/view/nap2020
1:	National Policy	National Urban Development policy 2	2016	2016-2025	Ministry of Local Government Development of Malaysia (KPKT)	Developers	This policy was introduced in 2006 and was revised in 2016 to address a few gaps in the first policy. The policy aims to drive sustainable urban development that emphasises balancing between physical development, environment, social, and the economy. There are five principles in this policy which are good city governance, a liveable city, a competitive urban economy, inclusive and equitable urban development, and a green city with a clean environment. Sustainable Development Goals are strongly referred to in this policy alongside the policies from developed countries.	https://www.pmo.gov. my/dokumenattached/Dasar /Dasar-Perbandaran- Negara-Kedua.pdf

13	National Policy	National Water Resources Policy	2012	2012 onwards	Ministry of Natural Resources, Environment and Climate Change (NRECC)	Water resources- related stakeholders	This policy sets the strategic direction and framework for strategic action to ensure water resources are used and developed sustainably to benefit the nation, people, and the environment as a whole. It sets out strategies that guide water-resource stakeholders to structure actions for effective conservation and management of water resources. A few underlying key principals are water sources security and sustainability and collaborative governance which are supported by the following thrusts such as developing a comprehensive water resources information system with technical data and repositories, setting national standards in determining thresholds for water resources to protect its availability, developing conservation plans for sensitive water resource areas, and adopting National Disaster Risk Reduction, Preparedness and Response Plan to reduce risks of threats from water resources. A few adopted approaches in this policy are as follows: Integrated Water Resources Management (IWRM); Integrated River Basin Management (IRBM); Integrated Lake Management (ILM); Integrated Coastal Zone Management (ICZM); Integrated Shoreline Management Plan (ISMP) and; Integrated Flood Management (IFM).	https://www.doe.gov. my/en/national-water- resources-policy/
14	National Policy	National Policy on Climate Change	2009	2008-2020	Ministry of Natural Resources, Environment and Climate Change	Agricultural sector, Developers (land use change, human settelements and livelihood), Environmental sector (water, biodiversity, forestry, minerals, soil, coastal and marine and air), Energy sector, Industries, Public health sector, Tourism sector, Transportation sector, Waste sector and Disaster management bodies.	NPCC acts as the government strategy in strengthening Malaysia's resilience towards the climate disasters like sealevel rise, floods, landslides, and haze, which may threaten the nation's economic productivity. Underlying the three objectives of this policy, there are five principles underpinning ten strategic thrusts. The principles are (P1) Integrate climate change responses into the national development plans to fulfill the country's aspiration for sustainable development; (P2) Conservation of Environment and Natural Resources; (P3) Incorporate climate change considerations into the implementation of development programmes at all levels; (P4) Improve participation of stakeholders and major groups for effective implementation of climate change responses; (P5) Common but Differentiated Responsibilities and Respective Capabilities.	https://www.pmo.gov. my/wp- content/uploads/2019/07/Da sar-Perubahan-Iklim- Negara-dwi-bahasa.pdf
15	National Policy	National Timber Industry Policy	2009	2009-2020	Ministry of Natural Resources, Environment and Climate Change (NRECC)	Resource-based industry (wood-based industry)	NATIP aims to move the timber industry up the value chain and enhance Malaysia as a global quality timber products supplier. This policy focuses on ensuring adequate, reliable raw materials supply, overcoming human capital challenges, and addressing the demand for sustainable and environmentally friendly timber products.	https://www.mpic.gov. my/kpk/images/mpi_polisi_d an_akta/Natip3.pdf

16	National Policy	National Policy on the Environment	2002	2002-2020	Ministry of Natural Resources, Environment and Climate Change	Industries and society	This policy aims to achieve a clean, healthy, and productive environment, conserve the country's cultural and natural heritage and achieve sustainable consumption and production. The underlying principles are as follows; (P1) Stewardship of the Environment - Respect the environment with the highest moral and ethical standards; (P2) Conservation of Nature's Vitality and Diversity; (P3) Continuous Improvement in the Environment Quality - Ensure quality of the environment while pursuing economic growth and human development objectives; (P4) Sustainable Use of Natural Resources; (P5) Integrated Decision-Making - Integrate environmental dimensions in planning and implementation of policies and mandates of all sectors to protect the environment; (P6) Strengthen the role of the private sector in environmental protection and management; (P7) Ensure the highest commitment to the environmental protection and accountability by all decision-makers in the public and private sectors, resource users, NGOs, and the general public, in formulating, planning and implementing their activities and; (P8) Active participation in the International Community.	https://www.doe.gov. my/en/national-policy-of- the-environment/
17	Report	BNM data climate gap	2022	2022	Bank Negara Malaysia	Financial sectors	In response to Joint Committee on Climate Change (JC3), the report chiefly explains bridging the data gap through Data Catalogue (DC) that identifies available climate data sources to support various use cases by the financial sector, similar to the approach by the Network for Greening the Financial System (NGFS). However, DC focuses on Malaysian climate and environmental data. The Sub-Committee has identified the eight data groups that are a 'must-have.' They are 1) GHG emissions and targets, 2) green financing, 3) non-renewable and renewable energy, 4) exposure to physical risks, 5) Asset Value at risk, 6) ESG score/rating, 7) water consumption and waste management, and 8) biodiversity and forestry indicators. The report also identifies data availability (the water and waste data group is the least available) and data accessibility, as well as challenges and recommendations in climate-related data management. The appendix lists useful data needs, data availability, sources of methodology/standards, as well as Sub-Committee observations on the data gaps.	https://www.bnm.gov. my/documents/20124/3770 663/JC3-Report-on- Climate-Data-2022.pdf