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IFRS S2 Climate-related Disclosures			
Governance			
S2.06(a)	the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that body(s) or individual(s) and disclose information about:		
	(i) how responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s);	Sustainability Governance; Board Committees	40
	(ii) how the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;	Sustainability Governance	40
	(iii) how and how often the body(s) or individual(s) is informed about climate-related risks and opportunities;	Board Committees	40
	(iv) how the body(s) or individual(s) takes into account climate-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities; and	Sustainability Governance	40
	(v) how the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets (see paragraphs 33–36), including whether and how related performance metrics are included in remuneration policies (see paragraph 29(g)).	Sustainability Steering Committee; Sustainability Remuneration Policies	40
S2.06(b)	management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:		
	(i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and	Sustainability Steering Committee	40
	(ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	Sustainability Steering Committee	40
Strategy			
S2.09(a)	the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects (see paragraphs 10–12);	Climate-Related Risks and Opportunities	42-51
S2.09(b)	the current and anticipated effects of those climate-related risks and opportunities on the entity's business model and value chain (see paragraph 13);	Physical Risks; Transition Risks; Climate-Related Opportunities	45-51
S2.09(c)	the effects of those climate-related risks and opportunities on the entity's strategy and decision-making, including information about its climate-related transition plan (see paragraph 14);	Climate-Related Opportunities; Climate Resilience; Moving Forward	50-55

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Strategy			
S2.09(d)	the effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning (see paragraphs 15–21); and	Connectivity with Financial Statements; Physical Risks; Transition Risks; Climate-Related Opportunities	34; 45-51
S2.09(e)	the *climate resilience* of the entity's strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities (see paragraph 22).	Climate Resilience	51-52
Climate-related risks and opportunities			
S2.10(a)	describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects;	Climate-Related Risks and Opportunities	42-51
S2.10(b)	explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk;	Physical Risks; Transition Risks	45-50
S2.10(c)	specify, for each climate-related risk and opportunity the entity has identified, over which time horizons – short, medium or long term – the effects of each climate-related risk and opportunity could reasonably be expected to occur; and	Climate-Related Risks and Opportunities; Risk Management; Methodology; Outcomes	41-44
S2.10(d)	explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making.	Connectivity with Financial Statements	34
Business model and value chain			
S2.13(a)	a description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain; and	Physical Risks; Transition Risks; Climate-Related Opportunities	45-51
S2.13(b)	a description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets).	Physical Risks; Transition Risks	45-50
Strategy and decision-making			
S2.14(a)	information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the entity shall disclose information about:		
	(i) current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities (for example, these changes could include plans to manage or decommission carbon-, energy- or water-intensive operations; resource allocations resulting from demand or supply-chain changes; resource allocations arising from business development through capital expenditure or additional expenditure on research and development; and acquisitions or divestments);	Climate-Related Opportunities; Climate Resilience; Moving Forward	50-55

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Strategy and decision-making			
S2.14(a)	(ii) current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications);	Energy Reduction Initiatives; Resilience	53; 51-52
	(iii) current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains);	Climate-Related Opportunities; Supply Chain Management; Resilience	50-51; 83-85; 51-52
	(iv) any climate-related transition plan the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity's transition plan relies; and	Metrics and Targets; Moving Forward	52-55
	(v) how the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets, described in accordance with paragraphs 33–36.	Moving Forward	55
S2.14(b)	information about how the entity is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 14(a).	Climate-Related Opportunities; Energy Reduction Initiatives	50-51; 53
S2.14(c)	quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 14(a).	Energy Consumption; Energy Reduction Initiatives; GHG Emissions	52-54
Financial position, financial performance and cash flows			
S2.15(a)	the effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects); and	Physical Risks; Transition Risks; Climate-Related Opportunities; Climate Resilience	45-52
S2.15(b)	the anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	Physical Risks; Transition Risks; Climate-Related Opportunities; Climate Resilience	45-52
S2.16	Specifically, an entity shall disclose quantitative and qualitative information about:		
S2.16(a)	how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period;	Physical Risks; Transition Risks; Climate-Related Opportunities	45-51
S2.16(b)	the climate-related risks and opportunities identified in paragraph 16(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements;	Connectivity with Financial Statements; Physical Risks; Transition Risks; Climate-Related Opportunities	34; 45-51

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Financial position, financial performance and cash flows			
S2.16(c)	how the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration:		
	(i) its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to; and	Climate-Related Opportunities; Energy Reduction Initiatives	50-51; 53
	(ii) its planned sources of funding to implement its strategy; and	Climate-Related Opportunities; Energy Reduction Initiatives	50-51; 53
S2.16(d)	how the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities (for example, increased revenue from products and services aligned with a lower-carbon economy; costs arising from physical damage to assets from climate events; and expenses associated with climate adaptation or mitigation).	Physical Risks; Transition Risks; Climate-Related Opportunities; Climate Resilience	45-52
S2.21	If an entity determines that it need not provide quantitative information about the current or anticipated financial effects of a climate-related risk or opportunity applying the criteria set out in paragraphs 19–20, the entity shall:		
	(a) explain why it has not provided quantitative information;	First-time Adoption of IFRS Sustainability Disclosure Standards and Transition Reliefs	34
	(b) provide qualitative information about those financial effects, including identifying line items, totals and subtotals within the related financial statements that are likely to be affected, or have been affected, by that climate-related risk or opportunity; and	Physical Risks; Transition Risks; Climate-Related Opportunities; Climate Resilience	45-52
	(c) provide quantitative information about the combined financial effects of that climate-related risk or opportunity with other climate-related risks or opportunities and other factors unless the entity determines that quantitative information about the combined financial effects would not be useful.	N/A	N/A

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IFRS S2 Climate-related Disclosures			
Climate resilience			
S2.22	An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances (see paragraphs B1–B18). In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose:		
S2.22(a)	the entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand		
S2.22(a)	(i) the implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis;	Outcomes; Climate Resilience	43-44; 51-52
	(ii) the significant areas of uncertainty considered in the entity's assessment of its climate resilience;	Measurement Uncertainty; Climate Resilience	37; 51-52
	(iii) the entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including;		
	(1) the availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities;	Climate Resilience	51-52
	(2) the entity's ability to redeploy, repurpose, upgrade or decommission existing assets; and	Climate Resilience	51-52
	(3) the effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience; and	Energy Reduction Initiatives; Moving Forward	53; 55
S2.22(b)	how and when the climate-related scenario analysis was carried out, including:		
	(i) information about the inputs the entity used, including:		
	(1) which climate-related scenarios the entity used for the analysis and the sources of those scenarios;	Risk Management; Methodology	42-43
	(2) whether the analysis included a diverse range of climate-related scenarios;	Risk Management; Methodology	42-43
	(3) whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks;	Methodology; Physical Risks; Transition Risks	42-43; 45-50
	(4) whether the entity used, among its scenarios, a climate-related scenario aligned with the latest international agreement on climate change;	Measurement Uncertainty; Methodology	37; 42-43
	(5) why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties;	Risk Management; Methodology	42-43
	(6) the time horizons the entity used in the analysis; and	Connectivity with Financial Statements; Risk Management; Methodology	34; 42-43
	(7) what scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis);	Risk Management; Methodology	42-43

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Climate resilience			
S2.22(b)	(ii) the key assumptions the entity made in the analysis, including assumptions about:		
	(1) climate-related policies in the jurisdictions in which the entity operates;	Measurement Uncertainty; Methodology	37; 42-43
	(2) macroeconomic trends;	Measurement Uncertainty; Methodology	37; 42-43
	(3) national- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources);	Measurement Uncertainty; Methodology	37; 42-43
	(4) energy usage and mix; and	Measurement Uncertainty; Methodology	37; 42-43
	(5) developments in technology; and	Measurement Uncertainty; Methodology	37; 42-43
	(iii) the reporting period in which the climate-related scenario analysis was carried out (see paragraph B18).	Risk Management; Methodology	42-43
Risk management			
S2.25(a)	the processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about:		
	(i) the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes);	Risk Management; Methodology	42-43
	(ii) whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks;	Risk Management; Methodology; Climate Resilience	42-43; 51-52
	(iii) how the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria);	Risk Management; Methodology; Physical Risks; Transition Risks	42-43; 45-50
	(iv) whether and how the entity prioritises climate-related risks relative to other types of risk;	Risk Management; Methodology	42-43
	(v) how the entity monitors climate-related risks; and	Risk Management; Methodology; Outcomes	42-44
	(vi) whether and how the entity has changed the processes it uses compared with the previous reporting period;	Risk Management; Methodology	42-43
S2.25(b)	the processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities; and	Climate-Related Opportunities	50-51
S2.25(c)	the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process.	Risk Management; Methodology; Sustainability Steering Committee	42-43; 40

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Metrics and targets			
Climate-related metrics			
S2.29	An entity shall disclose information relevant to the cross-industry metric categories of:		
S2.29(a)	*greenhouse gases* — the entity shall:		
	(i) disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO_2 equivalent (see paragraphs B19–B22), classified as: (1) Scope 1 greenhouse gas emissions; (2) Scope 2 greenhouse gas emissions; and (3) Scope 3 greenhouse gas emissions;	GHG Emissions	54
	(ii) measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions (see paragraphs B23–B25);	Reporting Boundary for GHG Emissions; GHG Emissions Measurement Methodology	35; 88
	(iii) disclose the approach it uses to measure its greenhouse gas emissions (see paragraphs B26–B29) including: (1) the measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions; (2) the reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and (3) any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes;	GHG Emissions Measurement Methodology	88
	(iv) for Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(1)-(2), disaggregate emissions between: (1) the consolidated accounting group (for example, for an entity applying IFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries); and (2) other investees excluded from paragraph 29(a)(iv)(1) (for example, for an entity applying IFRS Accounting Standards, these investees would include associates, joint ventures and unconsolidated subsidiaries);	Reporting Boundary for GHG Emissions; GHG Emissions Measurement Methodology	35; 88
	(v) for Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(2), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to inform users' understanding of the entity's Scope 2 greenhouse gas emissions (see paragraphs B30–B31); and	Reporting Boundary for GHG Emissions; GHG Emissions Measurement Methodology	35; 88
	(vi) for Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(3), and with reference to paragraphs B32–B57, disclose: (1) the categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011); and (2) additional information about the entity's Category 15 greenhouse gas emissions or those associated with its investments (financed emissions), if the entity's activities include asset management, commercial banking or insurance (see paragraphs B58–B63);	Reporting Boundary for GHG Emissions; GHG Emissions Measurement Methodology	35; 88

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S2.29(b)	climate-related transition risks — the amount and percentage of assets or business activities vulnerable to climate-related transition risks;	Transition Risk	47-50
S2.29(c)	climate-related physical risks — the amount and percentage of assets or business activities vulnerable to climate-related physical risks;	Physical Risk	45-47
S2.29(d)	climate-related opportunities — the amount and percentage of assets or business activities aligned with climate-related opportunities;	Climate-Related Opportunities	50-51
S2.29(e)	capital deployment — the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities;	Climate-Related Opportunities; Energy Reduction Initiatives	50-51; 53
S2.29(f)	internal carbon prices — the entity shall disclose:		
	(i) an explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis); and	Transition Risk: Impact of Carbon Pricing Mechanisms on Operational and Financial Performance	50
	(ii) the price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions;	Transition Risk: Impact of Carbon Pricing Mechanisms on Operational and Financial Performance	50
S2.29(g)	remuneration — the entity shall disclose:		
	(i) a description of whether and how climate-related considerations are factored into executive remuneration (see also paragraph 6(a)(v)); and	Sustainability Remuneration Policies	40
	(ii) the percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations.	Sustainability Remuneration Policies	40
S2.32	An entity shall disclose industry-based metrics that are associated with one or more particular business models, activities or other common features that characterise participation in an industry. In determining the industry-based metrics that the entity discloses, the entity shall refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the Industry-based Guidance on Implementing IFRS S2.	Energy Consumption; Physical Risks; Resilience; SASB Content Index Telecommunication Services Data Table; Energy Reduction Initiatives; GHG Emissions	52; 45-47; 51-52; 236; 53; 54

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IFRS S2 Climate-related Disclosures			
Climate-related targets			
S2.33	An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the entity shall disclose:		
S2.33(a)	the metric used to set the target (see paragraphs B66–B67);	Bursa Malaysia Prescribed Table	89
S2.33(b)	the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);	Bursa Malaysia Prescribed Table	89
S2.33(c)	the part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region);	Bursa Malaysia Prescribed Table	89
S2.33(d)	the period over which the target applies;	Bursa Malaysia Prescribed Table	89
S2.33(e)	the base period from which progress is measured;	Bursa Malaysia Prescribed Table	89
S2.33(f)	any milestones and interim targets;	Bursa Malaysia Prescribed Table	89
S2.33(g)	if the target is quantitative, whether it is an absolute target or an intensity target; and	Bursa Malaysia Prescribed Table	89
S2.33(h)	how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	Bursa Malaysia Prescribed Table	89
S2.34	An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including:	Metrics and Targets; Bursa Malaysia Prescribed Table	52; 89
S2.34(a)	whether the target and the methodology for setting the target has been validated by a third party;	Statement of Assurance	90
S2.34(b)	the entity's processes for reviewing the target;	Metrics and Targets; Bursa Malaysia Prescribed Table	52; 89
S2.34(c)	the metrics used to monitor progress towards reaching the target; and	Energy Consumption; Energy Reduction Initiatives; GHG Emissions	52-54
S2.34(d)	any revisions to the target and an explanation for those revisions.	Bursa Malaysia Prescribed Table	89

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Climate-Related Targets			
S2.35	An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance.	Energy Consumption; GHG Emissions; Bursa Malaysia Prescribed Table	52-54; 89
S2.36	For each greenhouse gas emissions target disclosed in accordance with paragraphs 33–35, an entity shall disclose:	N/A	N/A
S2.36(a)	which greenhouse gases are covered by the target.	Bursa Malaysia Prescribed Table	89
S2.36(b)	whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target.	Bursa Malaysia Prescribed Table	89
S2.36(c)	whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target (see paragraphs B68–B69).	Bursa Malaysia Prescribed Table	89
S2.36(d)	whether the target was derived using a sectoral decarbonisation approach.	Bursa Malaysia Prescribed Table	89
S2.36(e)	the entity's planned use of carbon credits to offset greenhouse gas emissions to achieve any net greenhouse gas emissions target. In explaining its planned use of carbon credits the entity shall disclose information including, and with reference to paragraphs B70–B71:		
	(i) the extent to which, and how, achieving any net greenhouse gas emissions target relies on the use of carbon credits;	NA	NA
	(ii) which third-party scheme(s) will verify or certify the carbon credits;	NA	NA
	(iii) the type of carbon credit, including whether the underlying offset will be nature-based or based on technological carbon removals, and whether the underlying offset is achieved through carbon reduction or removal; and	NA	NA
	(iv) any other factors necessary for users of general purpose financial reports to understand the credibility and integrity of the carbon credits the entity plans to use (for example, assumptions regarding the permanence of the carbon offset).	NA	NA