



ASEAN BRIEFING

From Dezan Shira & Associates

Issue 29 • March 2024 | www.aseanbriefing.com

Unlocking ESG Reporting Requirements in Singapore

Navigating ESG Reporting
in Singapore Pg 04

What to Include in the Sustainability
Report Pg 07

Understanding Core ESG Metrics Pg 09



Introduction



ALBERTO VETTORETTI

Partner
Dezan Shira & Associates

In Singapore, Environmental, Social, and Governance (ESG) reporting is increasingly vital as businesses recognize the necessity of addressing sustainability concerns and meeting stakeholder expectations. The Singapore Exchange (SGX) mandates all listed companies to disclose their sustainability practices and performance in their annual reports through a "comply or explain" approach.

The SGX provides guidelines through its Sustainability Reporting Guide, often leveraging the Global Reporting Initiative (GRI) Standards as a framework. Additionally, companies are urged to adopt Task Force on Climate-related Financial Disclosures (TCFD) recommendations to disclose climate-related risks.

The core of Singapore's ESG strategy is the Green Plan 2030. The roadmap aims to advance the city-state's national sustainable development by 2030. As such, sustainable practices ensure that a business can continue to operate over the long term by conserving resources, reducing waste, and minimizing environmental impact.

In this latest issue of ASEAN Briefing, we dive into the regulatory requirements of ESG reporting in Singapore before describing what needs to be included in an ESG report. Finally, we discuss the ESG core metrics within an ESG framework.

With offices located across Southeast Asia and years of experience helping foreign enterprises set up operations in Asia, Dezan Shira & Associates is well positioned to assist your company in entering ASEAN markets. For more information, please email us at asean@dezshira.com.

With kind regards,

Alberto Vettoretti



DEZAN SHIRA & ASSOCIATES
www.dezshira.com



ASIA BRIEFING
www.asiabriefing.com



ASEAN BRIEFING
www.aseanbriefing.com



CHINA BRIEFING
www.china-briefing.com



INDIA BRIEFING
www.india-briefing.com



VIETNAM BRIEFING
www.vietnam-briefing.com



MIDDLE EAST BRIEFING
www.middleeastbriefing.com

Credits

Publisher - Asia Briefing Media Ltd.

Lead Editor - Melissa Cyrill

Editor - Ayman Falak Medina

Contributors - David Stepat, Amanda Lam

Designer - Aparajita Zadoo

Unlocking ESG Reporting Requirements in Singapore

Contents

Navigating ESG Reporting in Singapore

Pg 04

What to Include in the Sustainability Report

Pg 07

Understanding Core ESG Metrics

Pg 09

Annual Subscription

ASEAN Briefing Magazine is published four times a year. To subscribe, please visit www.asiabriefing.com/store. And please explore the clickable resources below.



Strategic Advisory and Commentary
info@dezshira.com



Professional Services
www.dezshira.com/services



Asiapedia
www.dezshira.com/library



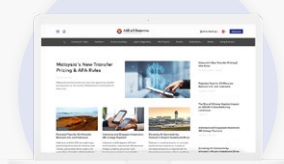
Legal, Tax, Accounting News
www.aseanbriefing.com/news



Magazines, Guides, Reports
www.asiabriefing.com/store



Podcast and Webinar
www.dezshira.com/library/search?type=podcast&language



Reference

ASEAN Briefing and related titles are produced by Asia Briefing Ltd., a wholly owned subsidiary of Dezan Shira Group. Content is provided by Dezan Shira & Associates.

No liability may be accepted for any of the contents of this publication. Readers are strongly advised to seek professional advice when actively looking to implement suggestions made within this publication.

For queries regarding the content of this magazine, please contact: editor@asiabriefing.com

All materials and contents
© 2024 Asia Briefing Ltd.

Asia Briefing Ltd. Unit 507, 5/F,
Chinachem Golden Plaza, 77
Mody Road, Tsim Sha Tsui East
Kowloon, Hong Kong.

Follow us

Connect with us for the latest news, events and insights across Asia.



Like *ASEAN Briefing*
on Facebook



Follow *ASEAN Briefing*
on Twitter



Connect with *Dezan Shira & Associates* on LinkedIn



View *Dezan Shira & Associates* on Youtube



Scan the QR code to follow us on WeChat and gain access to the latest investor news and resources



DEZAN SHIRA & ASSOCIATES

Your Partner for Growth in Asia

Are you making changes to your operations in Asia?

Get started by speaking to our professionals today

Accounting | Audit and Financial Review | Business Advisory | Business Intelligence
Corporate Establishment and Governance | Due Diligence | HR and Payroll | Mergers
and Acquisitions | Outbound Direct Investment | Risk Management | Tax | Technology

Our Offices in ASEAN

VIETNAM

Ho Chi Minh City

hcmc@dezshira.com

Hanoi

hanoi@dezshira.com

Da Nang

danang@dezshira.com

INDONESIA

Jakarta

indonesia@dezshira.com

SINGAPORE

singapore@dezshira.com

Our Alliance Members in ASEAN

MALAYSIA

malaysia@dezshira.com

THAILAND

thailand@dezshira.com

THE PHILIPPINES

philippines@dezshira.com



Scan this QR code

Visit our mobile page and
get the latest updates investors
news and resources with us

Asiapedia[™]



Asiapedia is a collection of resources based on what we have learned about doing business in Asia.

China · Hong Kong SAR · Australia · Bangladesh · Dubai UAE · Germany · India · Indonesia · Italy · Japan · Malaysia
Mongolia · Nepal · Singapore · South Korea · Sri Lanka · Thailand · Turkiye · The Philippines · United States · Vietnam

www.dezshira.com