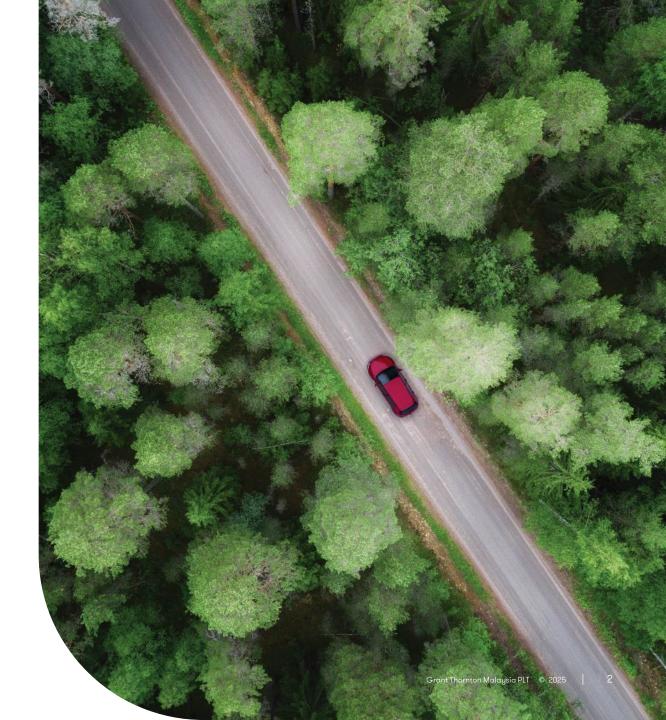


# Unlock the Full Potential of Your Sustainability Reporting

As businesses and investors increasingly prioritising sustainability, it is essential that your sustainability efforts are not only transparent but also credible. Our Sustainability and Climate Change Services offer independent verification of your sustainability performance, ensuring that your claims are trustworthy and aligned with global best practices.





# What Key Functions Do Sustainability and Climate Change Services Serve?





Increasing the confidence stakeholders can place on the sustainability information disclosure



Safeguarding quality and consistency in the sustainability information disclosure



Promoting transparency and accountability in the sustainability information



Facilitating the comparability of reported sustainability information across different organisations and time periods



### Why Choose Early Voluntary Adoption of External Independent Assurance?

Assurance providers will perform more specific and targeted procedures in complying with assurance framework and in meeting with higher expectations regarding the quality and comparability of sustainability information in the market. With higher expectations, preparers can expect:

Unlock Comprehensive Business Insights



Appointing an independent assurance provider with a deep understanding of your company's sustainability operations offers valuable insights that can help identify potential risks and opportunities early. This proactive approach supports smoother operations and strengthens your sustainability strategy, even before mandatory regulations come into play.

Strengthen
Systems,
Processes and
Governance



By embracing voluntary assurance, it positions the company to meet rising expectations around systems, processes, controls, and governance. Over time, the assurance provider's insights will drive continuous improvement, ensuring company's operations are future-ready and aligned with evolving regulatory standards.



### Why Choose Early Voluntary Adoption of External Independent Assurance?

Assurance providers will perform more specific and targeted procedures in complying with assurance framework and in meeting with higher expectations regarding the quality and comparability of sustainability information in the market. With higher expectations, preparers can expect:

Elevate Documentation Standards



Voluntary assurance sets the stage for higher documentation standards, including critical details like GHG calculation methodologies and emission factors. Well-documented processes not only ensure transparency in your sustainability reporting but also lay a strong foundation for consistent and quality disclosures moving forward.

Prepare for Greater Professional Scrutiny



By adopting voluntary assurance, company demonstrates a commitment to transparency and quality. Expect increased scrutiny of the reporting and measurement methods, with a focus on improving data accuracy and methodology over time. This early focus on robust reporting enhances credibility and positions the company ahead of future regulatory demands.



# Why Choose Early Voluntary Adoption of External Independent Assurance?

Assurance providers will perform more specific and targeted procedures in complying with assurance framework and in meeting with higher expectations regarding the quality and comparability of sustainability information in the market. With higher expectations, preparers can expect:

Learn from
Early Feedback to
Improve Systems



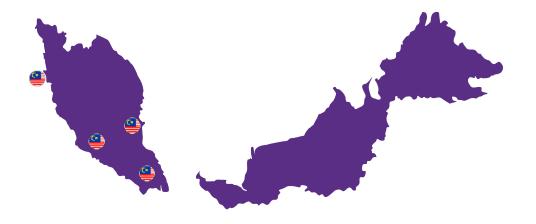
In the first year of voluntary assurance, company may encounter modified opinions due to incomplete or unreliable data. However, this initial feedback offers valuable insights to refine the company's systems, ensuring continuous improvement in the sustainability reporting as companies prepare for more stringent requirements down the line.



#### **About Our Firm**

#### **Our Expertise:**

- Sustainability Assurance
- Sustainability Reporting
- Carbon & GHG Management
- Professional development and training



Grant Thornton Malaysia is the Malaysian member firm of Grant Thornton International Ltd. We have progressed expeditiously in every aspect ever since our establishment in 1974. Our firm provides assurance, tax, public listing, corporate finance, restructuring and other specialist services to public listed and private companies.

With offices in Kuala Lumpur, Penang, Johor Bahru, Kuantan and Cambodia and over 1200 people, we offer a full range of services to help clients of all sizes address the challenges and opportunities of growth.

With a deep commitment to sustainability and climate change solutions, our Firm has been helping organisations across various industries achieve their sustainability goals. We specialise in providing high-quality advisory and assurance services to ensure your sustainability initiatives are both impactful and aligned with global standards.



#### **Let's Start a Conversation**

Is your sustainability reporting accurate, credible and impactful? Let's connect to explore how our Sustainability Assurance Services can support your organisation's journey towards greater transparency and sustainability!

Contact us to discuss how we can help with our Sustainability Services.





Lilian Koh

Partner
Sustainability and Climate Change

Sookli.koh@my.gt.com

