

SUSTAINABLE PLASTIC DIALOGUE

TOWARDS CIRCULARITY: SHAPING A
SUSTAINABLE FUTURE FOR PLASTICS

19th February 2025

9:00am - 12:00pm (GMT+8)
Sheraton Petaling Jaya Hotel



Topic Title

ESG Assurance and its Relevance in Recycling Industry

Presented by

Mr. Ebnu Holdoon Shawal,

Program Manager – Sustainability Control Union Malaysia

Organized by



Introductions to ESG Landscape

ESG, short for Environmental, Social, and Governance, is a framework used to assess the sustainability and ethical impact of a company.

An ESG framework is essential for assessing companies by investors, consumers, and stakeholders. It goes beyond traditional financial metrics to evaluate how a company performs in areas that affect society and the environment.

This approach helps investors make informed decisions that align with their values and long-term goals.





SUSTAINABLE DEVELOPMENT GOALS

17 GOALS TO TRANSFORM OUR WORLD

<p>1 NO POVERTY</p>	<p>2 ZERO HUNGER</p>	<p>3 GOOD HEALTH AND WELL-BEING</p>	<p>4 QUALITY EDUCATION</p>	<p>5 GENDER EQUALITY</p>	<p>6 CLEAN WATER AND SANITATION</p>
<p>7 AFFORDABLE AND CLEAN ENERGY</p>	<p>8 DECENT WORK AND ECONOMIC GROWTH</p>	<p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>	<p>10 REDUCED INEQUALITIES</p>	<p>11 SUSTAINABLE CITIES AND COMMUNITIES</p>	<p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>
<p>13 CLIMATE ACTION</p>	<p>14 LIFE BELOW WATER</p>	<p>15 LIFE ON LAND</p>	<p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>	<p>17 PARTNERSHIPS FOR THE GOALS</p>	

Sustainable Development Goals (SDGs)

- 17 interlinked global goals
- designed to be a "shared blueprint for peace and prosperity for people and the planet, now and into the future".
- Set up in 2015 by the United Nations General Assembly (UN-GA) and are intended to be achieved by 2030.
- They are included Agenda 2030.

Our Ranking in the 100th nation based on SDG 2023



Frameworks Introduce by Malaysia Gov't



Frameworks Introduce by Malaysia Gov't



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#beSUSTAINABLE

SUSTAINABILITY REPORTING GUIDE



Created for you by
 BURSA MALAYSIA



MINISTRY OF
NATURAL RESOURCES
AND ENVIRONMENTAL
SUSTAINABILITY (NRES)

National Climate Change Policy 2.0



NATIONAL OGSE SUSTAINABILITY PLANS



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Updates on ESG Initiatives



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Malaysia Launches New Funds to Drive Automation, Digitalisation, and Sustainable ESG Practices

Kuala Lumpur, 9 October 2023 – The Malaysian Investment Development Authority (MIDA) is proud to announce the launch of new funding facilitation initiatives aimed at catalysing Malaysia’s industrial growth and fostering economic development. These initiatives include the Domestic Investment Accelerator Fund (DIAF), the MADANI Smart Automation Grant (SAG MADANI) and the Foreign Investment Accelerator Fund (FIAF), which are set to play a pivotal role in advancing Malaysia’s economic landscape.



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Grant / Initiatives



The Official Portal Of
Malaysia External Trade Development Corporation
The National Trade Promotion Agency of Malaysia



F.A.Q.



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Market Development Grant (MDG)

What is MDG

The Market Development Grant (MDG) is a support initiative in the form of a reimbursable grant. MDG was introduced in 2002 with the objective of assisting exporters in their efforts to promote Malaysian made products or services globally. The **lifetime limit of MDG is RM300,000** and it is specifically formulated for Malaysian SME Companies, Professional Service Providers, Trade and Industry Associations, Chambers of Commerce, Professional Bodies and Co-operatives.

[Note: MDG reimbursements are subject to the availability of the government funds]

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Overview of Plastic Industry in Malaysia

Key points about the Malaysian plastic industry:

Major market segments:

Packaging (largest share), electrical and electronics, automotive, construction

Main products:

Plastic packaging (rigid and flexible), components for electronics, automotive parts

Economic impact:

Significant contributor to Malaysia's GDP, with a substantial export value

Growth drivers:

Increasing demand for food and beverage packaging due to e-commerce growth, expansion of the electronics manufacturing sector

Challenges and Sustainability Initiatives:

1) Plastic waste management:

High volume of plastic waste generated, with a need to improve recycling infrastructure and practices

2) Environmental concerns:

Public pressure to reduce single-use plastics and promote sustainable alternatives

3) Circular economy focus:

Development of biodegradable plastics, recycling technologies, and initiatives to reuse plastic materials

Materiality is a concept that defines why and how certain issues are important for a company or a business sector

Sample ESG material factors		
Environmental issues	Social issues	Governance issues
Carbon emissions	Labor management	Board diversity
Product carbon footprint	Health and safety	Executive pay
Financing environmental impact	Human capital development	Ownership
Climate change vulnerability	Supply chain labor standards	Accounting
Water stress	Product safety and quality	Business ethics
Biodiversity and land use	Chemical safety	Anti-competitive practices
Raw material sourcing	Financial product safety	Corruption and instability
Toxic emissions and waste	Privacy and data security	Financial system instability
Packaging material and waste	Responsible investment	Tax transparency
Electronic waste	Health and demographic risk	
Opportunities in clean technology	Controversial sourcing	
Opportunities in green building	Access to communication	
Opportunities in renewable energy	Access to finance	
	Access to healthcare	
	Opportunities in nutrition and health	



CMM launches Simplified ESG Guide (SEDG)

Español தமிழ்

BERNAMA.com

BUSINESS

CMM LAUNCHES SIMPLIFIED ESG DISCLOSURE GUIDE FOR SMES IN SUPPLY CHAIN



18/10/2023 09:53 PM

KUALA LUMPUR, Oct 18 (Bernama) -- Capital Markets Malaysia (CMM) today launched a Simplified ESG Disclosure Guide (SEDG) to provide small and medium enterprises (SMEs) within global supply chains with a streamlined and standardised set of guidelines in relation to environmental, social and governance (ESG) disclosures.

CMM is an affiliate of the Securities Commission Malaysia (SC) and the launch makes Malaysia the first country globally to issue such guidelines for SMEs.



Simplified ESG Disclosure Guide (SEDG)

for SMEs in Supply Chains





Simplified ESG Disclosure Guide (SEDG) for SMEs in Supply Chains

SEDG Sector Guides

Full Guide

-  Agriculture
-  Construction and Real Estate
-  Energy
-  Manufacturing
-  Transport and Logistics

SEDG Sector Guides

Disclosure Templates

-  Agriculture
-  Construction and Real Estate
-  Energy
-  Manufacturing
-  Transport and Logistics

SEDG Human Rights and Labour Practices Guide

Full Guide



SEDG Human Rights and Labour Practices Guide

Disclosure Template



Simplified ESG Disclosure Guide (SEDG) for SMEs in Supply Chains



ENVIRONMENTAL DISCLOSURES

	BASIC	INTERMEDIATE	ADVANCED
SEDG-E1 Emissions	<input type="checkbox"/> SEDG-E1.1 : Report total Scope 1 (direct) GHG emissions in metric tonnes of CO ₂ equivalent <input type="checkbox"/> SEDG-E1.2 : Report total Scope 2 (indirect) GHG emissions in metric tonnes of CO ₂ equivalent	<input type="checkbox"/> SEDG-E1.3 : Report total Scope 1 GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO ₂ equivalent <input type="checkbox"/> SEDG-E1.4 : Report total Scope 2 GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO ₂ equivalent	<input type="checkbox"/> SEDG-E1.5 : Report total Scope 3 (other indirect) GHG emissions in metric tonnes of CO ₂ equivalent <input type="checkbox"/> SEDG-E1.6 : Report total Scope 3 GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO ₂ equivalent
SEDG-E2 Energy	<input type="checkbox"/> SEDG-E2.1 : Report the consumption of the following in joules or watthours: <ul style="list-style-type: none"> • Renewable fuel sources • Non-renewable fuel sources • Electricity • Heating (if applicable) • Cooling (if applicable) • Steam (if applicable) 	<input type="checkbox"/> SEDG-E2.2 : Report the reduction in consumption of the following (achieved as a direct result of conservation and efficiency initiatives) in joules or watthours: <ul style="list-style-type: none"> • Non-renewable fuel sources • Electricity • Heating (if applicable) • Cooling (if applicable) • Steam (if applicable) 	
SEDG-E3 Water	<input type="checkbox"/> SEDG-E3.1 : Report the total water withdrawn from all areas, and a breakdown of this total by type in litres: <ul style="list-style-type: none"> • Purchased water • Surface water (if applicable) • Groundwater (if applicable) • Seawater (if applicable) • Produced water (if applicable) 		



ENVIRONMENTAL DISCLOSURES

	BASIC	INTERMEDIATE	ADVANCED
SEDG-E1 EMISSIONS	<ul style="list-style-type: none"> <input type="checkbox"/> SEDG-E1.1 : Report total Scope 1 (direct) GHG emissions in metric tonnes of CO₂ equivalent <input type="checkbox"/> SEDG-E1.2 : Report total Scope 2 (indirect) GHG emissions in metric tonnes of CO₂ equivalent 	<ul style="list-style-type: none"> <input type="checkbox"/> SEDG-E1.3 : Report total Scope 1 GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO₂ equivalent <input type="checkbox"/> SEDG-E1.4 : Report total Scope 2 GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO₂ equivalent 	<ul style="list-style-type: none"> <input type="checkbox"/> SEDG-E1.5 : Report total Scope 3 (other indirect) GHG emissions in metric tonnes of CO₂ equivalent <input type="checkbox"/> SEDG-E1.6 : Report total Scope 3 GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO₂ equivalent



**SEDG-E2
ENERGY**

- SEDG-E2.1 :**
Report the consumption of the following in joules or wathours:
- Renewable fuel sources
 - Non-renewable fuel sources
 - Electricity
 - Heating (if applicable)
 - Cooling (if applicable)
 - Steam (if applicable)

- SEDG-E2.2 :**
Report the reduction in consumption of the following (achieved as a direct result of conservation and efficiency initiatives) in joules or wathours:
- Non-renewable fuel sources
 - Electricity
 - Heating (if applicable)
 - Cooling (if applicable)
 - Steam (if applicable)



	BASIC	INTERMEDIATE	ADVANCED
SEDG-E4 WASTE	<p><input type="checkbox"/> SEDG-E4.1 : Report total waste in metric tonnes:</p> <ul style="list-style-type: none"> • Generated • Diverted from disposal • Directed to disposal 	<p><input type="checkbox"/> SEDG-E4.2 : Report total waste generated, diverted from disposal, and directed to disposal, each broken down into metric tonnes of:</p> <ul style="list-style-type: none"> • Hazardous and non-hazardous waste • Sector specific waste streams • Material composition 	<p><input type="checkbox"/> SEDG-E4.3 : Report total hazardous and non-hazardous waste diverted from disposal broken down into the following recovery streams in metric tonnes:</p> <ul style="list-style-type: none"> • Preparation for reuse • Recycling • Other recovery options <p><input type="checkbox"/> SEDG-E4.4 : Report total hazardous and non-hazardous waste directed to disposal broken down into the following disposal streams in metric tonnes:</p> <ul style="list-style-type: none"> • Incineration (with energy recovery) • Incineration (without energy recovery) • Landfilling • Other disposal options



SOCIAL DISCLOSURES

	BASIC	INTERMEDIATE	ADVANCED
SEDG-S1 HUMAN RIGHTS AND LABOUR PRACTICES	<input type="checkbox"/> SEDG-S1.1 : Report the number and nature of child labour and forced labour incidents, if any	<input type="checkbox"/> SEDG-S1.2 : List the operations and suppliers considered to have significant risk for incidents of child labour and forced labour, including: <ul style="list-style-type: none"> • Type of operation or supplier • Locations at risk 	



<p>SEDG-S2 EMPLOYEE MANAGEMENT</p>	<p><input type="checkbox"/> SEDG-S2.1 : Report the average hours of training per employee</p>	<p><input type="checkbox"/> SEDG-S2.2 : Report the total number of employees and the turnover rate</p>	
<p>SEDG-S3 DIVERSITY, EQUITY AND INCLUSION</p>	<p><input type="checkbox"/> SEDG-S3.1 : Report the percentage of the company's employees by:</p> <ul style="list-style-type: none"> • Gender • Age 	<p><input type="checkbox"/> SEDG-S3.2 : Report the percentage of the company's directors by:</p> <ul style="list-style-type: none"> • Gender • Age 	



GOVERNANCE DISCLOSURES

	BASIC	INTERMEDIATE	ADVANCED
SEDG-G1 GOVERNANCE STRUCTURE	<input type="checkbox"/> SEDG-G1.1 : Report the number of directors in the company	<input type="checkbox"/> SEDG-G1.2 : List the governance structure of the board, including committees of the board and management, if applicable	
SEDG-G2 POLICY COMMITMENTS	<input type="checkbox"/> SEDG-G2.1 : List the company's policies; including but not limited to: <ul style="list-style-type: none"> • Code of Conduct • Anti-Corruption Policy • Whistleblowing Policy • Health and Safety Policy 		



<p>SEDG-G3 RISK MANAGEMENT AND REPORTING</p>	<p><input type="checkbox"/> SEDG-G3.1 : Report the year of the last submitted audited financial report</p>	<p><input type="checkbox"/> SEDG-G3.2 : List the risk of company operations and activities, including but not limited to:</p> <ul style="list-style-type: none"> • Regulatory compliance risk • Business continuity risk 	<p><input type="checkbox"/> SEDG-G3.3 : List the sustainability risks of the company if applicable, including but not limited to:</p> <ul style="list-style-type: none"> • Climate-related physical risk • Climate-related transition risk
<p>SEDG-G4 ANTI-CORRUPTION</p>	<p><input type="checkbox"/> SEDG-G4.1 : Report the total number and nature of confirmed incidents of corruption, if any</p>	<p><input type="checkbox"/> SEDG-G4.2 : Report the total number and percentage of employees who have received training on the company's anti-bribery and anti-corruption policy</p>	<p><input type="checkbox"/> SEDG-G4.3 : List the significant risks related to corruption</p>

Control Union Services and what we offer?

ESG Capacity Building

- i) Training Capacity building, workshop, knowledge development and awareness towards ESG
- ii) Gap Analysis comparing for current standards/ framework being used

ESG Assurance Services

- i) Assuring your ESG Report based on international and local framework / standards such as SEDG, BURSA, GRI and IFRS



Type of Assurance standards used



Assurance of Sustainability Reports,
Public disclosures

Assurance Standards



ISAE 3000 (Revised)
Issued March 2015;
Updated July 2022

International Standard on Assurance Engagements™

Assurance Engagements other
than Audits or Reviews of
Historical Financial Information



INDEPENDENT ASSURANCE STATEMENT

Control Union was commissioned by Apical Group to conduct an independent assurance of Apical Sustainability Report 2019.

The information in the Sustainability Report is the exclusive responsibility of Apical group. Control Union was not involved in the preparation of any material included in this document.

The responsibility of Control Union is to express an opinion concerning the information including graphs, tables and statements included in the report, within the assurance scope mentioned below, with the purpose to inform all the interested parties. This Assurance Statement applies to the related information included within the scope of work described below and within the boundaries specified in the Report.

Assurance Scope

The sustainability report was developed using the Global Reporting Initiative (GRI) standards. The assurance process involves verification of the following aspects:

Inclusivity:

Engagement with stakeholders in the report development process and their involvement in organizational decision making

Apical has a complete stakeholder engagement process that aims to obtain insight into sustainability expectations across its different business operations. The results are incorporated into the organization's strategy and target setting and serve as an important input as to how issues are prioritized at the highest organizational level.

Apical has continued to seek feedback on its Sustainability report from an external stakeholder panel. The publication of their full statement demonstrates the willingness of the organization to respond to stakeholder input and adds to the transparency of the Report.

Materiality:

Identification of issues in the report that are relevant and significant to the organization's stakeholders, the presence of and the extent to which these material issues are disclosed in the report.

Apical's materiality topics were selected based on surveys conducted on their 2018 materiality issues to ensure that those issues were still important and relevant for their stakeholders in 2019. We found that the management approach for priority issues was well embedded within the business and feeds into the founder's philosophy of doing what is good for the community, country, climate, customer and company.

Responsiveness:

Acting on stakeholder issues and provision of feedback through decisions, actions, performance and communication

Apical engages with their stakeholders through various channels (conference calls, presentations, one-on-one) and this ensures a two-way dialogue between both parties. In this way Apical is able to directly address the concerns of stakeholders by explaining their sustainability practices to them particularly

Assurance of Sustainability Claims

Seeking assurance has lot of internal and external benefits:

- ✓ Bring a greater sense of confidence in disclosures by increased recognition, trust and credibility
- ✓ Stand apart in the eyes of investors, rating agencies and other analysts a better investment and rating decisions.
- ✓ Reduced risk and increase value of sustainability reports.
- ✓ Improved Board and CEO level engagement for better internal decision making.
- ✓ Strengthened internal reporting and management systems.
- ✓ Improved stakeholder communication.



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**“Sustainability is a journey, not a
DESTINATION”**

Further information, please contact
General; malaysia@controlunion.com



**Integrity
is doing the
right thing, even when
no one is watching.**

C.S. Lewis

Spirit **Science**