Sustainability Report Rules

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The following rules regulate the provisions of Article (9/A/4) of the Directives for Listing Securities, which require listed companies to provide the ASE with their sustainability report.

First: Scope of Application

The provisions of the above-mentioned article shall apply to the companies included in the ASE20 Index Sample, as follows:

1. A company included in the ASE20 Index Sample for the first quarter of any year is required to submit its sustainability report for the same year in which it is added to the sample.
2. A company included in the ASE20 Index Sample for the second, third, or fourth quarter of any year it shall be required to submit its sustainability report of the year following the year in which it is included in the sample.
3. If a company is removed from the ASE20 Index Sample, it shall remain permanently obligated to submit a sustainability report.

Second: Content of the Sustainability Report

The company must issue a sustainability report that includes an assessment of the impact of its activities on the environment, economy, and society, covering issues such as carbon emissions level, social justice, support for women and persons with disabilities, and any other topics the company deems material. The report must be prepared in accordance with global principles and standards, specifically the Global Reporting Initiative (GRI). Additionally, the company may include a Transparency section to the report in line with the SDG Impact Standards.

Third: Form of the Sustainability Report

The company may submit its sustainability report in one of the following forms:

1. A standalone sustainability report, separate from the company’s annual report.
2. A sustainability report combined with the company’s annual report.

Fourth: Deadline for Submitting the Sustainability Report

The company must submit its sustainability report within six months from the end of its financial year if the report is standalone, or within three months if it is combined with the annual report.