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Sustainability reporting gets a Malaysian baseline

The National Sustainability Reporting Framework links local reporting to international disclosure standards.

24 September 2024 / Malaysia

NSRF introduces an ISSB-based approach

Malaysia introduced the National Sustainability Reporting Framework, using IFRS S1 and S2 as its baseline. The approach includes phased implementation and transition reliefs. The date is corroborated by PwC's contemporaneous October briefing; the SC's framework page provides the official materials and implementation detail.

FRAMEWORK LAUNCHED

25 September 2024 / European Union

First AI Pact pledges

The Commission announced the first signatories to the AI Pact, a voluntary initiative encouraging preparation for AI governance, system inventories and literacy. Signing a pledge is not the same as regulatory certification.

VOLUNTARY INITIATIVE

THE MALAYSIAN LENS

Our interpretation for Malaysian boards: disclosure and AI governance both require an evidence trail behind public commitments. A supplier may receive data requests from a reporting customer even where the supplier's own reporting timetable differs.

QUESTION TO ASK

Which sustainability figures can be traced to a responsible owner, calculation method and retained evidence?

WATCH / NEXT STEP

Determine the reporting group and applicable phase before setting a deadline. Launch-date reference: PwC, 4 October 2024, linked in the source notes.

READ THE ORIGINAL SOURCES

Securities Commission Malaysia · National Sustainability Reporting Framework ↗
European Commission · AI Pact, historical milestones ↗
PwC Malaysia · NSRF briefing, 4 October 2024 (confirms 24 September launch) ↗

Reconstructed and published 20 September 2026. Selected developments, not an exhaustive digest. Facts relate to the coverage period; maintained sources may contain later updates. The Malaysian lens is MAATIN editorial analysis.

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