

711A

Future version: Effective from 01 Jan 2026

An issuer must issue a sustainability report to shareholders and the Exchange for its financial year at the same time as the issuance of its annual report, or where the issuer has conducted external assurance on the sustainability report, no later than 5 months after the end of the financial year.

Added on 20 July 2016 and amended on 1 January 2022 and 1 January 2026.

711B

Current version: Effective from 01 Jan 2025 to 31 Dec 2025

- (1) The sustainability report must describe the sustainability practices with reference to the following primary components:
 - (a) material environmental, social and governance factors;
 - (aa) climate-related disclosures;
 - (b) policies, practices and performance;
 - (c) targets;
 - (d) sustainability reporting framework; and
 - (e) Board statement and associated governance structure for sustainability practices.
- (2) If the issuer excludes any primary component, it must disclose such exclusion and describe what it does instead, with reasons for doing so. An issuer must not exclude the primary component in Rule 711B(1)(aa).
- (3) The issuer's sustainability reporting process must be subject to internal review. The issuer may additionally commission an independent external assurance on the sustainability report.
- (4) The primary component in Rule 711B(1)(aa) must comply with the requirements on climate-related disclosures set out in [Practice Note 7E](#).

Added on [20 July 2016](#) and amended on [1 January 2022](#) and [1 January 2025](#).

