

新加坡：氣候報告協助企業實現綠色轉型 (2/28)

- 新加坡政府將依新加坡永續發展報告諮詢委員會（Sustainability Reporting Advisory Committee, SRAC）^{註1}建議，分階段導入強制性氣候相關揭露（Climate-related Disclosure, CRD）。上市公司自 2025 年起每年皆須依相關要求^{註2}報告及提交 CRD，大型非上市公司^{註3}則自 2027 年起始適用。新加坡會計與企業監管局（Accounting and Corporate Regulatory Authority, ACRA）後續擬檢視上市公司及大型非上市公司之實施經驗，再研議非屬前述類別之其他公司的 CRD 適用要求。
- 強制性氣候相關揭露實施時間表如下：

CRD 要求	上市公司	大型非上市公司
CRD(含溫室氣體排放範疇一、二)	2025 年	2027 年
CRD (溫室氣體排放範疇三)	2026 年	2029 年後
溫室氣體排放範疇一、二之外 部有限確信 (External Limited Assurance)	2027 年	2029 年

- 由於部分公司為符合其他國家之強制性要求或滿足投資人資訊需求，業參酌其他國際標準進行氣候報告。因此，若大型非上市公司之母公司已報告 CRD，並符合以下情形者，ACRA 將豁免其報告 CRD。
 - 若大型非上市公司之母公司適用與國際永續發展標準委員會（International Sustainability Standards Board, ISSB）標準相符之他國報告標準或同等標準^{註4}報告 CRD，並已於報告中納入該大型非上市公司，且將內容對外揭露，該大型非上市公司則無須向 ACRA 報告與提交 CRD。
 - 若大型非上市公司之母公司使用其他國際標準^{註5}報告 CRD，該大型非上市公司於 2027 至 2029 年之轉型期，則無須向 ACRA 報告及提交 CRD。後續，ACRA 將視相關國際標準之適用及認可趨勢，評估是否延長轉型期。

- 新加坡交易所監管公司（Singapore Exchange Regulation, SGX RegCo）將就上市公司強制性CRD之細部規則修訂進行意見徵詢，該國貿易與工業部（Ministry of Trade and Industry, MTI）則將協助企業建立氣候報告之能力。

註 1：SRAC 由 ACRA 與 SGX RegCo 成立，為新加坡企業永續發展報告之推動藍圖提供建議。

註 2：相關要求與 ISSB 之標準一致。

註 3：年營收新幣 10 億元（約新台幣 235 億元）以上，且總資產至少達新幣 5 億元（約新台幣 118 億元）之公司。

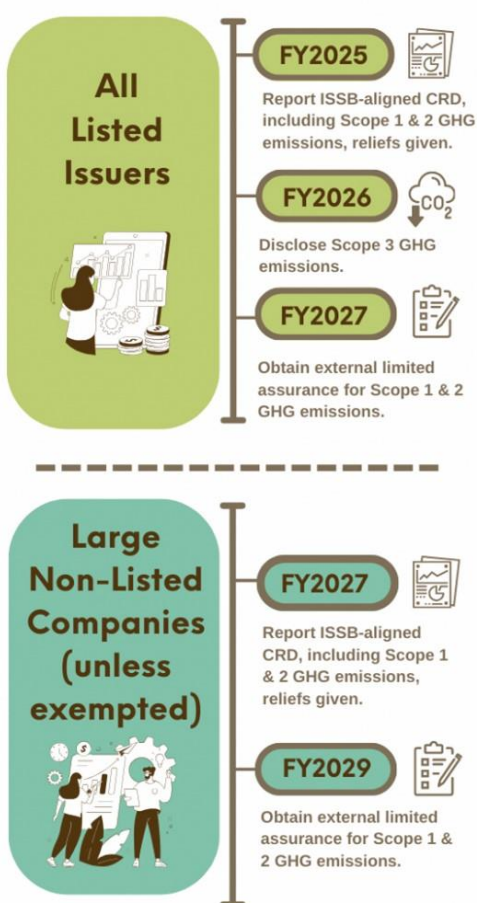
註 4：如歐洲永續發展報告標準（European Sustainability Reporting Standard, ESRS）。

註 5：如全球報告倡議標準（Global Reporting Initiative Standard, GRI Standard）、氣候相關財務揭露（Task Force on Climate-Related Financial Disclosures, TCFD）。

Climate Reporting and Assurance Roadmap in Singapore

This roadmap aims to uphold Singapore's attractiveness as a global business hub while contributing to the national agenda on sustainable development under the Singapore Green Plan 2030. As the global momentum for bolder climate action intensifies, companies face increasing scrutiny to decarbonise and transition towards more sustainable practices. Those who are able to demonstrate through climate-related disclosures based on internationally recognised standards, that they are ahead in their decarbonisation journeys, stand to benefit from access to new markets, customers, and financing.

Implementation Timeline



[1] IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* sets out how to prepare the content and report sustainability-related financial disclosures.

[2] Equivalent standards could include the European Sustainability Reporting Standards and the International Sustainability Standards Board (ISSB) Standards.

1. Who is affected?

- Listed Issuers to report from FY2025.
- Large NLCos, defined as non-listed companies with annual revenue \geq S\$1 billion and total assets \geq S\$500 million, to report from FY2027, unless exempted.

2. What to report?

- ISSB-aligned climate-related disclosures (CRD), including reliefs availed within, unless exempted.
- Apply IFRS S1^[1] to prepare and report CRD.
- The timing for NLCos to report Scope 3 Greenhouse Gas (GHG) emissions will be confirmed later.

3. What needs to be audited?

- External limited assurance for **Scope 1 & 2 GHG emissions** should be obtained by Listed Issuers from FY2027 and Large NLCos from FY2029.

4. Who can be climate auditors?

- Audit firms registered with ACRA.
- Testing, Inspection and Certification firms accredited by Singapore Accreditation Council.

5. When to report, when to file?

- To report and circulate CRD at the same time as financial statements. Listed Issuers to follow existing timelines for the first year.
- Can apply for extension of time to table CRD and financial statements at annual general meeting and/or to file.

6. Who is exempted from reporting?

A large NLCo may be exempted if:

- its parent company reports CRD using ISSB-aligned local reporting standards, or equivalent standards^[2]; or
- its parent company reports CRD using other international standards and frameworks from FY2027 to FY2029 (both years inclusive).