

**PRAKAS**  
**ON**  
**ENVIROMENTAL, SOCIAL AND GOVERNANCE DISCLOSURE**  
**Deputy Prime Minister**  
**Minister of Economy and Finance**  
**And the Chairman of the Non-Banking Financial Service Authority**

- Having seen the Constitution of the Kingdom of Cambodia;
- Having seen the Preah Reach Kret No. NS/RKT/0823/1981 on 22 August 2023 on the Appointment of the Royal Government of the Kingdom of Cambodia;
- Having seen the Preah Reach Kret No. NS/RKT/0224/205 on 21 February 2024 on the Appointment of the refill the Royal Government of the Kingdom of Cambodia;
- Having seen the Preah Reach Kram No. NS/RKM/0618/012 on 28 June 2018 promulgating the Law on the Organizing and Functioning of the Council of Ministers;
- Having seen the Preah Reach Kram No. NS/RKM/0196/18 on 24 January 1996 promulgating the Law on the Establishment of the Ministry of Economy and Finance;
- Having seen the Preah Reach Kram No. NS/RKM/0121/003 on 16 January 2021 Promulgating the Law on the Organizing and Functioning of the Non-Banking Financial Service Authority
- Having seen the Preah Reach Kram No. NS/RKM/1007/028 on 19 October 2007 promulgating the Law on the Issuance and Trading of Non-Government Securities;
- Having seen the Anukret No. 113/ANKR/BK on 14 July 2021 on the Organizing and Functioning of Unites under the Non-Bank Financial Services Authority;
- Having seen the Anukret No. 97/ANKR/BK on 23 July 2008 on the Conduct and Organization of the Securities and Exchange Commission of Cambodia;
- Having seen the Anukret No. 54/ANKR/BK on 08 April 2009 on the Implementation of the Law on the Issuance and Trading of Non-Government Securities;
- Having seen Prakas No.007/18 K.M.K/BB.K. on 30 October 2018 on Corporate Disclosure According to the approval in the meeting of the Non-Banking Financial Services Authority held on 10 April 2024

**CHAPTER 1**  
**GENERAL PROVISIONS**

**ARTICLE 1.-**

The objective of this Prakas is to set out a series of disclosures related to environmental and corporate social factors, and to the governance of them to be made by the listed Entity to ensure the transparency, comparability, and accountability of the risks of a material impact on or arising

from the environment or community in which the Listed Entity operates, and in applying good governance and corporate social standards.

## **ARTICLE 2.-**

This Prakas shall be applicable to all Listed Entities in the Kingdom of Cambodia. Except for Listed Entity in the Growth Board, which can be applied on a volunteer Principles.

## **ARTICLE 3.-**

Technical terms used in this Prakas are defined in this article and the glossary annexed to the Law on Issuance and Trading of Non-Government Securities and Anukret on the Implementation of the Law on the Issuance and Trading of Non-Government Securities as follows:

1. **A material impact:** mean one for which inclusion or omission of information about the impact could reasonably be expected to influence the decisions of investors in relation to the Listed Entity, or otherwise affect assessments of the enterprise value of the Listed Entity because of the potential implications for its business model, strategy, future cash flows, access to finance, cost of capital, etc.
2. **Governance standards:** refers to the mechanism for the implementation and disclosure of information as defined in the Prakas on Corporate Governance for listed public enterprise, relevant regulations in force and principles related to corporate governance.
3. **Environmental risks:** means the risks of the business and operations of a Listed Entity that may result in a material impact on or arising from its environment or the environment of customers to which it delivers products and services, whether these impacts relate to a specific activity or from an aggregate of activities of the Listed Entity. This includes impacts on the climate, on the quality of soil, water and air, natural forests, habitats, biodiversity critical natural assets and resources.
4. **Corporate Social risks:** includes the risks of the business and operations of a Listed Entity that may result in a material impact on or arising from the community in which it operates or to which it delivers products and services. These impacts may relate to a specific activity or from an aggregate of activities of the Listed Entity. This includes impacts on the wellbeing and security of workers, gender equality, access of local communities to health services essential resources such as water and electricity, and food security.

## **CHAPTER II**

### **ENVIRONMENTAL, SOCIAL AND GOVERNANCE DISCLOSURES**

## **ARTICLE 4.-**

The Listed Entity shall disclose the information which is set in Table A in the annex of this Prakas. The Table A sets out information which describes the environmental and corporate social risks of the Listed Entity.

For each item in the Table A,

- 1- If the Listed Entity has the information specified in the Table or equivalent alternative information is available, the Listed Entity shall disclose that information to the public. If the information is already disclosed, the Listed Entity shall indicate specifically where it can be found in another publicly available document.

- 2- If the Listed Entity does not have the information specified in the Table, the Listed Entity should state and explain whether or not the potential impacts of the risk are considered material to the Listed Entity. If not material, the Listed Entity shall explain why not. If material, the Listed Entity must explain the measures that the Listed Entity plans to implement.

The Board of the Listed Entity shall be responsible for ensuring that the information in the Table is complete and accurate and that it is not misleading. The Listed Entity may appoint an independent third party to review the completeness and accuracy of information in the Table. If the Listed Entity does make such an appointment, the Listed Entity shall disclose information on the appointment, the identity of the third party, the scope of the review, and details of the conclusion of the review.

#### **ARTICLE 5.-**

The Listed Entity should disclose information set in Table B as it may deem necessary. Table B sets out further information relevant to the environmental and corporate social impacts of the Listed Entity.

The Listed Entity may disclose publicly Table B in full, or may choose to publish only selected items from the Table.

#### **ARTICLE 6.-**

The Listed entity shall disclose the Table A as an annex of its Annual Report. If the Listed Entity disclose information in the table B, the Listed Entity shall disclose the information as an annex of annual report. The Listed Entity shall disclose information in the same order and format as an annex of this Prakas.

In case the Listed Entity prepares and discloses sustainability reports based on internationally recognized framework and standards, these reports shall be considered as the compliance with the reporting template prescribed by this Prakas. Thus, the Listed Entity shall choose to attach the whole sustainability report, or include a statement providing a link to the sustainability report in their annual report.

### **CHAPTER III PENALTIES**

#### **ARTICLE 7.-**

The Listed Entity and/or related entity who breaches the article 4, 6 or 9 of this Prakas shall be subject to administrative sanctions set by the Director General of the **SERC**:

- 1- A warning.
- 2- A correction orders.
- 3- Public announcement on the actions taken as a result of the compliance breaching.
- 4- Restrictions on the issuance of securities.
- 5- Recommendation on the dismissal of a director, senior officer or nominated disclosure officer.
- 6- Suspension or prohibition of the public offering or secondary distribution.

## **ARTICLE 8.-**

Implementation of administrative sanctions which describe in article 7 of this Prakas do not affect the enforcement of the criminal law in force and any charge for other damages.

## **CHAPTER IV TRANSITIONAL PROVISIONS**

## **ARTICLE 9.-**

The Listed Entity shall implement this Prakas after 24 (twenty-four) months from the signing date of this Prakas.

The Listed Entity should implement this Prakas on voluntarily basis after the signing date of this Prakas.

## **CHAPTER V INTER PROVISIONS**

## **ARTICLE 10.-**

The SERC may adopt guidelines to implement the requirements of this Prakas and to facilitate understanding of related parties, market participants and the public.

## **ARTICLE 11.-**

The Director General of the SERC, Director of Department of Securities Issuance Supervision, Director of Department of Legal Affairs, All Director of Departments of the **SERC** and related entities shall effectively implement this Prakas starting from the signing date onwards.

Phnom Penh, 2024

### **Copy and Distribution:**

- Council of Ministers
- Ministry of Economic and Finance
- Ministry of Commerce
- Ministry of Justice
- National Bank of Cambodia
- Cabinet of Samdech Moha Borvor Thipadei Hun Manet  
Prime Minister of the Kingdom of Cambodia
- Cabinet of Samdech, His Excellency Deputy Prime Ministers
- His/hers Excellencies Deputy and member board of Non-Bank Financial Services  
Authority
- As prescribed in Article 11  
“For implementation”
- Royal Gazette
- Archives-records

**TABLE A**

<b>Operation Information</b>	
1	<p>The Listed Entity's business model</p> <p>.....</p> <p>.....</p> <p>.....</p>
<b>Sustainability Governance</b>	
2	<p>Actions and means that the Listed Entity has specifically incorporated any of the Sustainable Development Goals into its corporate strategy or governance, management or operational processes.</p> <p>.....</p> <p>.....</p> <p>.....</p>
3	<p>The key risks that the Listed Entity has identified to its operations from climate, environmental and corporate social matters, whether over the short, medium or long term.</p> <p>.....</p> <p>.....</p> <p>.....</p>
4	<p>Risk Management operations - the processes used by the Listed Entity to identify and manage its climate, environmental and corporate social risks.</p> <p>.....</p> <p>.....</p> <p>.....</p>
5	<p>The strategy or plan that the Listed Entity has for addressing its climate, environmental and corporate social risks.</p> <p>.....</p> <p>.....</p> <p>.....</p>
6	<p>Governance of risk - the governance and reporting processes used by the Board of the Listed Entity in its oversight of its climate, environmental and corporate social risks.</p> <p>.....</p> <p>.....</p> <p>.....</p>
7	<p>Key metrics, indicators and measurements used by the Listed Entity to monitor and assess its climate, environmental and corporate social risks.</p> <p>.....</p> <p>.....</p> <p>.....</p>
8	<p>Targeted risks that Listed Entity apply to manage the risk in relation to climatic, environmental and social factors and the actual results compared to these target risks</p> <p>.....</p> <p>.....</p> <p>.....</p>

Corporate Social impacts	
9	Training hours provided per employee. ..... ..... .....
10	The injury and fatality rates of the Listed Entity. ..... ..... .....
11	The policy or commitment of the Listed Entity in relation to the prevention of child and forced labour. ..... ..... .....
12	The policy of the Listed Entity for addressing complaints, including employee complaints. ..... ..... .....
13	The policy of the Listed Entity in relation to corruption and bribery. ..... ..... .....
14	The policy of the Listed Entity to enable confidential whistleblowing. ..... ..... .....
15	The proportion of women on the Board and, separately, in the senior management of the Listed Entity. ..... ..... .....
16	The composition of the total workforce by gender. ..... .....
17	The policy of the Listed Entity to promote gender diversity. ..... ..... .....
18	Description of any policy of on the collaboration with local communities and indigenous people. ..... ..... .....

Environment impacts	
19	A description of significant impacts that the business activities of the Listed Entity may have on environment. ..... ..... .....
20	Description of any policy on reduction of any negative impacts on the environment. ..... ..... .....
21	The total water withdrawn by the business and operations of the Listed Entity ..... ..... .....
22	The proportion of wastewater generated, treated, and recycled by the Listed Entity. ..... ..... .....
23	Total solid waste from operations and the business of the Listed Entity. ..... ..... .....
24	The proportion of solid waste recycled or recovered by the Listed Entity. ..... ..... .....
Climate impacts	
25	Significant impacts that the business activities of the Listed Entity may have on the climate. ..... ..... .....
26	Description of any policy on reduction of any negative impacts of the business activities of the Listed Entity on the climate. ..... ..... .....
27	Total energy consumed by the business and operations of the Listed Entity. ..... ..... .....

28	The proportion of renewable energy consumed by the business and operations of the Listed Entity ..... ..... .....
29	Total energy produced, and the proportion of renewable energy produced by the Listed Entity ..... ..... .....
30	Scope 1 Greenhouse gas emissions associated with the Listed Entity’s business and operations (direct emissions). ..... ..... .....
31	Scope 2 Greenhouse gas emissions associated with the Listed Entity’s business and operations (indirect emissions). ..... ..... .....

Number 8, 9, 10, 15, 16, 21, 22, 23, 24, 27, 28, 29, 30 and 31 of Table A, *The Listed Entity shall disclose the comparable data.*



**TABLE B**

Sustainability Governance	
1	<p>The listed entity should consider to the matters related to climate, environmental and corporate in the remuneration policies for the Board and senior executives of the Listed Entity.</p> <p>.....</p> <p>.....</p> <p>.....</p>
2	<p>The processes for managing environmental and corporate social risks attached to the loan portfolio and other lending operations (For banks and other financial institutions).</p> <p>.....</p> <p>.....</p> <p>.....</p>
Corporate social impacts	
3	<p>The processes used by the Board of the Listed Entity to oversee the anti-corruption policy.</p> <p>.....</p> <p>.....</p> <p>.....</p>
4	<p>The training on anti-corruption related matters provided to employees of the Listed Entity during the year (Financial year end).</p> <p>.....</p> <p>.....</p> <p>.....</p>
5	<p>A summary of instances of non-compliance with anti-corruption and bribery and the response of the Listed Entity (staff dismissals, penalties, settlements).</p> <p>.....</p> <p>.....</p> <p>.....</p>
6	<p>The Code of Conduct of the Listed Entity managing safe working conditions, child labour, forced labour, including s requirements in relation to these matters made by the Listed Entity of its business partners and clients.</p> <p>.....</p> <p>.....</p> <p>.....</p>
Environment Impact	
7	<p>Gender Pay Gap Ratio of the Listed Entity.</p> <p>.....</p> <p>.....</p> <p>.....</p>
8	<p>Levels of air emissions of Nitrogen Oxides (known as NOx) and of Sulphur Oxides (known as SOx) by the business and operations of the Listed Entity.</p> <p>.....</p> <p>.....</p> <p>.....</p>

9	Levels of Nitrogen, Phosphorus and Persistent Organic Pollutants in wastewater produced by the business and operations of the Listed Entity ..... .....
10	Level of Oxygen Demand of wastewater produced by the business and operations of the Listed Entity. ..... ..... .....
<b>Climate impacts</b>	
11	Scope 3 Greenhouse gas emissions associated with the Listed Entity's business and operations (direct and indirect emissions). ..... ..... .....

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Number 7, 8, 9, 10 and 11 of Table B, *the Listed Entity should disclose the comparable data.*