

report of the judges



ACCA Malaysia Environmental and Social Reporting Awards (MESRA) 2006

Acknowledgement

ACCA would like to thank and acknowledge the contribution and support of the distinguished panel of judges, Bursa Malaysia Berhad, the Department of Environment, the Malaysian Institute of Integrity, the Edge and the Sun; and last but not least all participating companies in the Awards. We believe that the participating companies deserve recognition for leading the way to identify and communicate their environmental and social performance. Companies such as these are contributing towards the advancement of sustainable development and performance.

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1. Introduction

Welcome to the report of judges for the ACCA Malaysia Environmental and Social Reporting Awards (MESRA) 2006.

This report of judges contains an introduction to the awards, judging process, write up on the ACCA MESRA 2006 winners and judges' feedback and recommendations.

AIMS OF THESE AWARDS

- to recognise and reward those organisations which report and disclose environmental, social or full sustainability performance
- to encourage best practices in environmental, social and sustainability reporting
- to raise awareness of corporate social responsibility issues and performance

AWARDS CATEGORIES

1. Environmental Reporting
2. Social Reporting

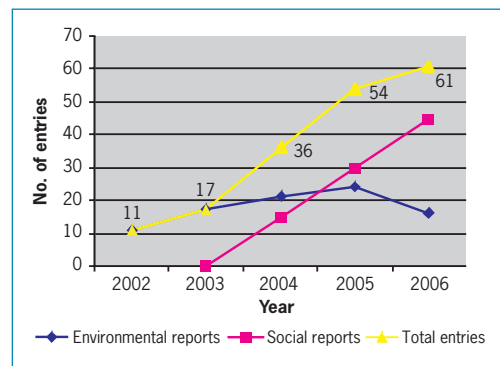
The participation in ACCA MESRA continues to be on an upward trend (see Diagram 1). However, this year reported a decline in the number of entries to the environmental reporting category and an increase in the social reporting category. This does not denote that companies are no longer reporting on their environmental performance. Instead, companies have now moved towards a more integrated reporting approach across environmental and social dimensions of performance, most preferring to report within their annual report (see Diagram 3). This development is akin to the progress previously noted in environmental reporting. Companies that started reporting their environmental performance within annual reports have now evolved to stand-alone reports (see Diagram 2) or expanding the information to include social performance. Thus, a similar trend is anticipated for social reporting, evolving into sustainability reporting.

This trend augurs well for the Malaysian companies; as such practices are in line with international trends. Globally, the number of environmental reports being published has declined* since the emergence of sustainability reports and the wider coverage that such reporting practices entail.

In 2004, the awards were renamed from ACCA MERA (Malaysia Environmental Reporting Awards) to ACCA MESRA to include the social reporting category.

* Source: Corporate Register

Diagram 1: Number of Entries



The reports come in 3 formats – stand-alone reports, reporting in annual reports and web-based reports. Diagrams 2 & 3 show the different format of the reports participating in ACCA MESRA 2006.

Diagram 2: Format of Environmental Reports

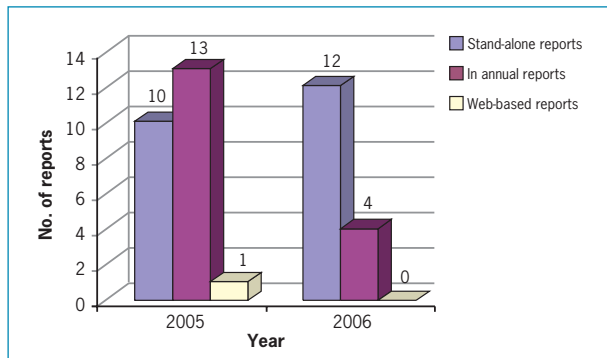
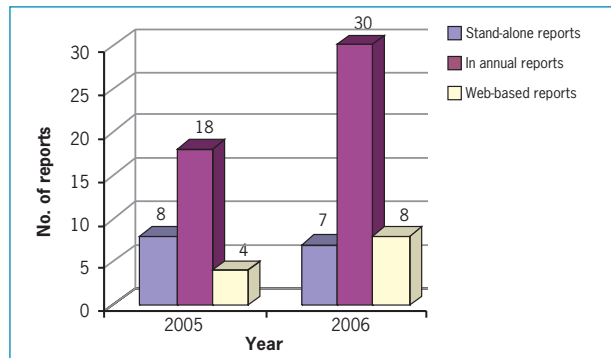


Diagram 3: Format of Social Reports



ENDORSERS & MEDIA SUPPORT

The Awards are endorsed by Bursa Malaysia Berhad, the Department of Environment, the Ministry of Natural Resources and Environment and the Malaysian Institute of Integrity, and supported by The Edge business & investment weekly and The Sun.

Endorsed by

Official Business Weekly

Official Daily

2. The Judging Process

A short-listing panel of judges considered and short-listed all the entries based on the ACCA judging criteria. All short-listed reports were then considered by a second judging panel for receipt of an award

PANEL OF JUDGES

The distinguished panel of judges for ACCA MESRA 2006 represents a broad range of stakeholders' interests.

Devanesan Evanson*	Chief Regulatory Officer, Bursa Malaysia Berhad
Y Bhg Dato' Hajah Rosnani Ibarahim	Director-General Department of Environment, Ministry of Natural Resources and Environment
Y Bhg Dato' Kok Wee Kiat	Chairman, Environmental Quality Council of Malaysia
Y Bhg Dato' Johan Raslan	Executive Chairman, PricewaterhouseCoopers Malaysia
Dr Nordin Mohd Zain	Executive Director, Malaysian Accounting Standards Board
Assoc Prof Salleh Hassan	Deputy Director, Nottingham University Business School (Malaysia Campus)
John Zinkin	Chief Executive Officer, Securities Industry Development Centre
Prof Dr Maliah Sulaiman	Professor of Accounting, International Islamic University, Malaysia
Dorothy Teoh	Deputy Group Editor-in-Chief, Nexnews Bhd
Assoc Prof Dr Mustaffa Mohamed Zain*	Assistant Vice Chancellor, Universiti Teknologi Mara
Stan Rodgers*	Principle Consultant, SHEMSI Sdn Bhd
Mohd Nizam Mohd Ali*	Director for Private Sector, Malaysian Institute of Integrity
Assoc Prof Dr Fauziah Hanim Hj Fadzil*	Head, Department of Professional Accounting, Faculty of Accountancy, Universiti Utara Malaysia
Dr Ho Jo Ann*	Lecturer of Management & Marketing, Universiti Putra Malaysia

* chairman of the judging panel * members of the short-listing panel

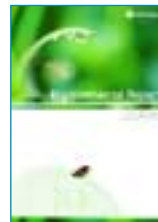
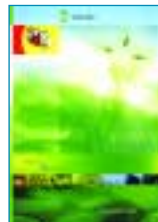


The Judging Process (continued)

THE ACCA MALAYSIA AWARDS 2006 SHORTLIST

Environmental Reporting Category

Alam Flora Sdn Bhd	www.alamflora.com.my
General Electric International Inc	www.ge.com
Golden Hope Plantations Bhd	www.goldenhope.com
Kualiti Alam Sdn Bhd	www.kualitalam.com.my
Motorola Technology Sdn Bhd	www.motorola.com
Sony EMCS Sdn Bhd	www.sony.net/csr/
Shell Malaysia	www.shell.com.my
Shell Refining Company (Federation of Malaya) Bhd	www.shell.com.my
Tenaga Nasional Bhd	www.tnb.com.my
Tex Cycle Sdn Bhd	www.texcycle.com.my



Social Reporting Category

Ahmad Zaki Resources Berhad	www.azrb.com
British American Tobacco (Malaysia) Berhad	www.batmalaysia.com
Golden Hope Plantations Bhd	www.goldenhope.com
IJM Corporation Berhad	www.ijm.org
Kulim (Malaysia) Berhad	www.kulim.com.my
Kumpulan Guthrie Berhad	www.guthrie.com.my
Nestlé (Malaysia) Berhad	www.nestle.com.my
Maxis Communications Bhd	www.maxis.communities.com.my
MERCY Malaysia	www.mercy.org.my
Microsoft Malaysia Sdn Bhd	www.microsoft.com/malaysia/citizenship
Puncak Niaga Holdings Bhd	www.puncakniaga.com.my
Opus International Group Plc	www.opusplc.com
Telekom Malaysia Bhd	www.telekom.com.my
Toshiba Electronics (M) Sdn Bhd	www.toshiba.com.my
Tenaga Nasional Bhd	www.tnb.com.my
YTL Corporation Bhd	www.ytl.com.my



3. The ACCA Malaysia Awards 2006 Winners

SUMMARY OF THE AWARDS AND COMMENDATION GIVEN

Best Social Report	British American Tobacco (Malaysia) Berhad
Best Social Reporting in an Annual Report	YTL Corporation Bhd
1st Runner-up, Best Social Reporting in an Annual Report	Nestlé (Malaysia) Berhad
2nd Runner-up, Best Social Reporting in an Annual Report	IJM Corporation Berhad
Best Environmental Report	Sony EMCS (Malaysia) Sdn Bhd
1st Runner-up, Best Environmental Report	Shell Malaysia
2nd Runner-up, Best Environmental Report	Alam Flora Sdn Bhd
Best Environmental Reporting in an Annual Report	Shell Refining Company (Federation of Malaya) Bhd
Commendation for First Time Reporter – Environmental Report	Kualiti Alam Sdn Bhd Tex Cycle Sdn Bhd
Special Mention – Social Reporting by an NGO	MERCY Malaysia



BEST SOCIAL REPORT

British American Tobacco (Malaysia) Berhad, 2005 – 2006 Social Report

The report:

- Identifies and explains its core social issues and challenges of combating illegal cigarettes and addressing concerns of employees. Objectives on these issues are visibly stated.
- Provides rationale behind choice of current issues, which were identified through stakeholder consultation.
- Provides updates on ongoing CSR initiatives arising from issues identified in previous years.
- Has a statement of business principles and core beliefs which underpin company's CSR strategy and its relevance to business.
- Explains scope of reporting and reporting process, which meets international standards.
- Has a clear, easy to read and useful independent assurance statement detailing highlights and improvements, considerations and limitations.
- Provides indication of assurance on information throughout the report through the use of symbols.
- Describes stakeholders' consultation process and explains initiatives (including timeline) undertaken to address each issue identified through these consultations.
- Discloses stakeholder expectations and BATM's response to each of these expectations.
- Provides a detailed account of BATM's sustainability (social, environmental and economic) performance with scorecards using GRI guideline as the framework for reporting and aligns with AA1000 and AA1000AS requirements.
- Gives financial data on social investments and rationale for those investments.
- Offers a feedback mechanism for report users to provide comments and views.
- Includes information on its governance structure including composition of board members in the CSR Committee and links to Internal Audit and Audit Committee.
- Provides an interactive and user-friendly internet version.
- Includes a guide to reading the report.



BEST SOCIAL REPORTING IN AN ANNUAL REPORT

YTL Corporation Bhd, *Annual Report 2006*

The report:

- Has a separate section dedicated to its CSR performance.
- Includes a statement on responsible corporate and personal conduct.
- Identifies its key stakeholders and explains plans to enhance stakeholders' value.
- Uses an interesting diagram to illustrate issues to incorporate in sustainable development for its water and sewerage services.
- Explains its CSR initiatives for each sector of business, giving performance data where applicable.
- Includes social investments and clearly articulates the purpose of these investments.
- Reveals top management's commitment to corporate citizenship.
- Indicates how social responsibility policies are integrated into employee development and engagement.
- Has excellent layout and relevant photos accompanied by concise text to enhance readability.
- Makes reference to other websites – www.wessexwater.co.uk for information sharing and awareness purposes.



The ACCA Malaysia Awards 2006 Winners (continued)

1st RUNNER UP, BEST SOCIAL REPORTING IN AN ANNUAL REPORT

Nestlé (Malaysia) Berhad, 2005 Annual Report

The report:

- Has an interesting introduction of its responsible business statements.
- Gives 2005 highlights on its CSR achievements.
- Is innovative in using slogans – Nourishing Malaysia, Nourishing the Community, Nourishing Our Future, Nourishing Employees to identify its key stakeholders.
- Discusses the involvement and engagement process with employees in internalizing its health and safety principles and policies.
- Includes commentary on its Sustainable Agriculture Projects demonstrating Nestlé's commitment to long-term sustainable supply.



2nd RUNNER UP, BEST SOCIAL REPORTING IN AN ANNUAL REPORT

IJM Corporation Berhad, *Annual Report 2006*

The report:

- Gives a separate statement on quality and health and safety, giving details on how the issue has been given importance in the Group's systems and processes in all aspects of its business.
- Provides details on policies and management systems in place to achieve health and safety objectives.
- Includes an informative page on employees and productivity complete with graphics and charts indicating the breakdown of staff by ethnic composition, classification and productivity.
- Makes references to the Group's website for related information.
- Clearly inter-links information within the report, making it reader friendly and easy to understand.



The ACCA Malaysia Awards 2006 Winners (continued)

BEST ENVIRONMENTAL REPORT

Sony EMCS (Malaysia) Sdn Bhd, *Environmental Site Report 2006*

The report:

- Explains significant environmental impacts of business using its product life cycle.
- Identifies report audience in the introduction and describes how the information is communicated to internal and external stakeholders.
- Demonstrates sustainable development is integrated into its business strategy through its environment vision, policies and Managing Director's Statement which, emphasizes strongly on responsible environmental practices and continuous improvement.
- States its reporting period, scope of the report and rationale for reporting upfront.
- Describes its supplier development programmes established to green its supply chain.
- Provides organisational context such as locations of plant, land and built up sizes, and financial performance and links its business activities to environmental issues.
- Provides 6 years performance data showing absolute and normalized data for each environment impact identified. Matches performance against targets.
- Gives compliance and non-compliance records with legislation. Non-compliance records are supplemented with responsive actions.
- Provides interesting illustration of environmental performance through the use of smiley faces.
- Includes a feedback form at the end of report as a mechanism for report-users to give comments to reporter.
- Is commendable for its layout and appearance.



1st RUNNER UP, BEST ENVIRONMENTAL REPORT

Shell Malaysia, *Sustainable Development Report 2005*

The report:

- Gives clear and credible articulation of what sustainable development means to Shell and its approach in achieving sustainable development.
- Provides an interesting illustration of its business activities through pictures.
- Identifies and explains key environmental impact of Shell's operations in Malaysia.
- Informs who are Shell Malaysia's key stakeholders and states that engaging with stakeholders is important to improve product performance and reduce environmental impact.
- Provides a statement on how commitment to responsible environmental practices is embedded in various systems and processes.
- Presents its 2005 objectives, targets and performance by sectors, separating between upstream and downstream operations. Transparent to include unfavourable results.
- Contains case studies to highlight achievements and to support commentaries on performance.
- Includes a cover rationale; interestingly making Shell Malaysia the only company to do so.
- Is concise and easy to understand with minimum technical jargon.
- Offers a good feedback mechanism via a prepared form.
- Scores high marks for its excellent layout and appearance with appropriate use of graphs, illustrations and photos.



The ACCA Malaysia Awards 2006 Winners (continued)

2nd RUNNER UP, BEST ENVIRONMENTAL REPORT

Alam Flora Sdn Bhd, Coporate Environmental Sustainability Report 2005/2006

The report:

- Provides comprehensive information on key environmental aspects and impacts pertaining to its business operations.
- Includes the graphical linkages between the company's environmental programmes and policies.
- Has clearly articulated vision, mission and shared values to internalize responsible environmental practices.
- Demonstrates the support of the top leadership in these practices through the CEO's message.
- Is transparent to give highlights on problematic issues such as leachate effluent quality, vehicle replacements, discharges and emissions etc. and responsive action taken.
- Discloses environmental capital investment to support qualitative information.
- Provides comprehensive information on the Environmental Management System (EMS) and reports establishment of panel of advisors and committee to demonstrate governance.
- Includes non-compliances and unfavourable achievements.
- Is well-structured and laudable in following ACCA's Sustainability Reporting Guidelines.
- Contains commentaries which are well-supported by graphics and charts.



BEST ENVIRONMENTAL REPORTING WITHIN AN ANNUAL REPORT

Shell Refining Company (Federation of Malaya) Berhad, *Annual Report & Financial Statements 2005*

The report:

- Has a 9-page section titled “Our Commitment to Sustainable Development” dedicated to CSR performance.
- Includes commentary in Chairman’s Statement on company’s commitment to sustainable development.
- Reiterates the importance of sustainable development to Shell and the need to integrate the economic, environmental and societal aspects of its business to achieve financial success.
- Demonstrates that sustainable development is integrated in the company’s core business strategy through its various initiatives such as environmental protection activities, subscribing to international standards and working and promoting best practices with regulatory bodies.
- Identifies and explains key environmental impacts of its business activities.
- Provides qualitative commentary that is supported with comparative (3 years) physical data. Unfavourable variances are explained.
- Identifies its stakeholders and discloses stakeholder engagement process including dialogues and reporting on performance.
- Provides references to website demonstrating availability of information to a wider range of stakeholders.



The ACCA Malaysia Awards 2006 Winners (continued)

COMMENDATION FOR ENVIRONMENTAL REPORTING – FIRST TIME REPORTER

Kualiti Alam Sdn Bhd, *Sustainability Report 1996 – 2005*

The report:

- Defines sustainability and its meaning to the company.
- Includes Company's vision and mission statements which internalise sustainability principles.
- Identifies its key environmental impacts and reports on environmental performance for last decade with quantitative data.
- Provides financial data on environmental cost commitments for past 4 years.
- Content is structured using the GRI Guidelines as a guidance.

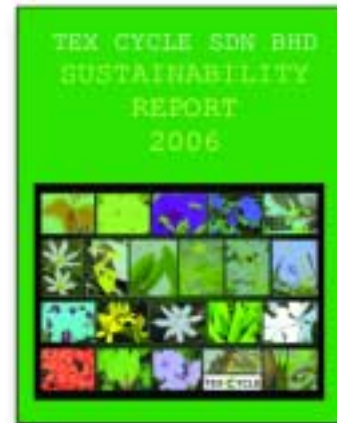


COMMENDATION FOR ENVIRONMENTAL REPORTING – FIRST TIME REPORTER

Tex Cycle Sdn Bhd, *Sustainability Report 2006*

The report:

- Identifies environmental impact of its business's operations .
- Discloses its environmental policies and actions related to these policies.
- Identifies its stakeholders and discloses stakeholder engagement efforts.
- Provides independent assurance statement on the information disclosed.
- Is accessible and highly readable.
- Provides references to web-site and informs the availability of soft copy from the web-site.
- Content is structured using the ACCA Reporting Guidelines.

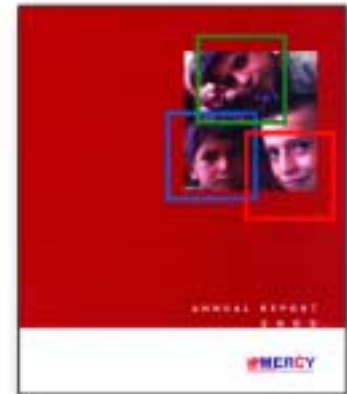


SPECIAL MENTION: SOCIAL REPORTING BY AN NGO

MERCY Malaysia, *Annual Report 2005*

MERCY Malaysia is a non-profit organisation born of the need to assist those who face devastating trauma and pain both locally and abroad. Established in June 1999 as the Malaysian Medical Relief Society by Datuk Dr Jemilah Mahmood, an obstetrics-gynaecologist who wanted to assist the victims of the war in Kosovo especially the women and children who were the innocent victims of the ethnic cleansing by the minority Serbs. Focused on providing medical relief and sustainable health-related development for vulnerable communities, MERCY Malaysia's mission and courageous acts have caught the hearts of many Malaysians who responded by donating generously to assist their noble cause.

The panel of the judges viewed MERCY Malaysia's efforts to produce an annual report as exceptional and truly deserving a special mention because it reflects the organisation's willingness to be transparent with its activities and its finances. There aren't many non-governmental organisations (NGOs) that are as open with the amount of funds they receive and how such funds are disbursed. Similarly there are very few NGOs that are as efficient and up-to-date with their accounts on a yearly basis, yet MERCY Malaysia despite its heavy involvement in global relief efforts following the Indian Ocean tsunami, the South Asia earthquake and other disasters that rocked the region in 2005 and 2006, was able to present a report that is comprehensive in content and informative in its detail. It is the judges hope that more NGOs will emulate MERCY Malaysia's efforts in this respect and together bring transparency and accountability to a higher level.



4. The Judges' Feedback

During the panel of judges' meeting to select the 2007 winners, discussion was focussed on the extent and quality of reporting.

ACCA MESRA continues to enjoy a record number of entries 61 against 54 in 2005 and 36 in 2004. Such an upward trend is a indication of the strong momentum and intent among the corporate sector to embrace responsible business.

While there has been an improvement in the number of entries, the judging panel observed that there has also been a marked improvement in CSR and environment and social reporting and such practices are now fast becoming more embedded in the minds of many Malaysian companies.

Where the selection of the winners for the environmental reporting category for ACCA MESRA 2006 was concerned, it was obviously a case of "choosing the first among equals" – a pleasing predicament that the judges unexpectedly found themselves facing this time around. The short-listed 10 reports entries (from a total of 16 participating in the environmental reporting category) that had to be vetted in the final stages were in the opinion of the panel "of such high quality and standard, that choosing the winners was literally choosing among equals, no more, no less".

Last year, there were views that some reports that reached the final stage of evaluation shouldn't have made the list. This time around, all the short-listed reports, the judges opined, have actually earned their right to be there and were truly deserving of recognition.

The judges were strict on the criteria used to judge the quality of reports. Reports that did not meet the standards were not given further consideration.

In the social reporting category, the judges noted that there were marked improvements in reporting and that more companies were tackling some form of reporting in their annual reports, even if in some cases, it happened to be just a one-paragraph statement. Those issuing stand-alone reports were issuing better quality reports on their social performance; many were able to satisfy the criteria and standards that had been laid down.

The judges also noted some reports were of better quality because of their global inter-connections that enable them to implement and maintain such high levels of transparency. The judges welcome this because they viewed such best practices will help raise the bar further for the local companies to improve their performance and quality.

The Judges' Feedback (continued)

In selecting the winners, all the judges were forced to weigh in strongly with their respective views on why certain entries were more deserving of an award than others. They looked at reports meeting the high standards of ACCA criteria of completeness, credibility and communication.

The judges were firm to highlight that the report should not be just a booklet of information compiled and passed off as a CSR report but one that clearly showed how responsible business practices are closely internalised with the company's vision and objectives and are embedded as part of the company's work processes. They emphasised that reports should not be targeted at solely winning the award but should clearly be a part of the business mainstream and integrated within its supply chain of business practices. Reporting should be part of company's process in tracking and performance management system.

More companies should also aim to comply with global standards like the Global Reporting Initiatives (GRI) guidelines and raise their reporting level to be on par with global counterparts.

The judges, having reviewed the reports, put forward the following recommendations for improvement.

- Reporters to discuss key environmental and social performance issues affecting the company and highlight if there are any improvements or deterioration in these areas. Be upfront about these issues and what mitigating actions or prevention measures are being undertaken.
- Contains clearly defined targets and objectives and what was achieved and milestones, factors enabling these achievements to be obtained – what were the KPIs and what were the challenges? why were they not achieved or overcome and what strategies to get over these next time around?
- Include vision and mission statements and objectives to demonstrate how CSR propositions are aligned to business propositions.
- Include information on how CSR principles are internalised and implemented internally as well as externally.
- Should not be an information overload. Ensure there are not too much technical jargons as intend should be to communicate to different type of stakeholders and not only to those with technical background.
- Show the real numbers. Quantifiable and measurable information is key to demonstrate transparency. Be innovative when sharing these numbers, as the information should allow the reader to evaluate the success and failure of a reporter in making progress towards achieving its objectives. Transparency and credibility can be further boosted with financial data on environmental and social investments as well as its recovery and benefits obtained. Link performance and investments.

- Include external verification from parties eg: the Department of Environment, Standards and Industrial Institute of Malaysia (SIRIM) and private verifiable firms – make sure they verify what is relevant. To add credibility to the verification, include independence and impartiality, scope, indication of methodology, interpretation of data/performance reported, independent comment on corporate targets set and impact identified and shortcomings and recommendations.
- Get NGO involvement and their respective comments and verification will be an added point to enhance credibility.
- Provide concise and simple explanations for charts, graphics and statistics, so readers can easily understand and grasp issues.
- Put in a glossary of terms for easy reference and reader friendly explanations.
- Include photos or icons that are visually pleasant and act as good indicators for progress reporting.
- Is well written, innovatively presented so it does not come across as an internal document or a PR exercise just to win an award. Make sure captions, slogans and pictures are relevant to the information in the report.
- Use of recycled paper or eco-friendly printing inks etc. for annual report or CSR standalone report will impress the judges. Font and print size for report, graphics/charts etc. must be readable.
- Make the reports available on company web-site as it demonstrates the report is a important communication tool to engage with its stakeholders and the report is available to the maximum number of stakeholders.
- Above all, be informative yet readable; make it an interesting read rather than a heavy, technical read. Remember, your stakeholders are from various backgrounds and expertise.
- Include a summary report explaining key elements of performance and identification of key issues for the business.

5. Participating Companies 2006

By participating in ACCA MESRA, these companies are already winners. These Companies deserve the recognition for leading the way to identify and communicate their environmental and social performance.

Environmental Reporting Category

Company	Title of report
1 Alam Flora Sdn Bhd	Corporate Environmental Sustainability Report 2005/2006
2 Corazo Systems Malaysia Sdn Bhd	OH&S Assessment Report
3 General Electric International Inc (GE)	2006 Environmental Report
4 Golden Hope Plantations Bhd	Ecohope - The Golden ECO Expedition
5 Infineon Technologies (M) Sdn Bhd	Safety, Healthy & Environment Report 2004/2005
6 IJM Plantations Berhad	Annual Report 2006
7 Kualiti Alam Sdn Bhd	Sustainability Report 1996-2005
8 Motorola Technology Sdn Bhd	Environmental Report 2006
9 Petronas Gas Berhad	Annual Report 2006
10 Pharmaniaga Bhd	Annual Report 2005
11 Shell Malaysia	Sustainable Development Report 2005
12 Shell Refining Company (Federation of Malaya) Bhd	Annual Report & Financial Statements 2005
13 Sony EMCS Malaysia Sdn Bhd	Environmental Site Report 2006
14 Tenaga Nasional Bhd	Environmental Progress Report 2006 - Powering the Nation's Progress
15 Tioxide (Malaysia) Sdn Bhd	Responsible Care Report 2005
16 Tex Cycle Sdn Bhd	Sustainability Report 2006

Social Reporting Category

Company	Title of report
1 Ahmad Zaki Resources Berhad	Annual report 2005
2 British American Tobacco (Malaysia) Berhad	2005-2006 Social Report
3 Bayer CorpScience (Malaysia) Sdn Bhd	CSR Report
4 Chemical Company of Malaysia Bhd	Annual Report 2005
5 Celcom (M) Berhad	Corporate Social Responsibility – www.celcom.com.my
6 Digi Telecommunications Sdn Bhd	Sustainable Community Development - www.digi.com.my/aboutdigi/community
7 Gamuda Berhad	Annual Report 2006
8 Golden Hope Plantations Bhd	Annual Report 2006
9 Guinness Anchor Berhad	2006 Annual Report
10 Great Eastern Life Assurance (Malaysia) Berhad	Community – www.lifeisgreat.com.my

Social Reporting Category

Company	Title of report
11 Honda Malaysia Sdn Bhd	Corporate Social Responsibility – www.honda.com.my
12 IJM Corporation Berhad	Annual Report 2006
13 Industrial Concrete Products Berhad	Annual Report 2006
14 Kulim (Malaysia) Berhad	Annual Report 2005
15 Kumpulan Guthrie Berhad	Annual Report 2006
16 L'ORÉAL	CSR – L'ORÉAL Malaysia for Women in Peace
17 Maxis Communications Bhd	Annual Report 31 December 2005
18 Media Prima Berhad	Corporate Social Responsibility – www.mediaprima.com.my
19 MERCY Malaysia	Annual Report 2005
20 MERCY Malaysia	A Time to Heal – A Reflection of MERCY Malaysia's Response to the Indian Ocean Ordeal
21 Microsoft Malaysia Sdn Bhd	Citizenship Report Malaysia 2005
22 MISC Bhd	Annual Report 2006
23 MMC Corporation Berhad	2005 Annual Report
24 Munchy Food Industries Sdn Bhd	CSR Proposals
25 Naim Cendera Holdings Bhd	Annual Report 2005
26 Nestlé (Malaysia) Berhad	2005 Annual Report
27 Opus International Group Plc	Social Report 2006
28 Petra Perdana Berhad	2005 Annual Report
29 Pfizer Malaysia	Working for a healthier world
30 Pharmaniaga Berhad	Mesti Ambil Tahu Brochure
31 Puncak Niaga Holdings Berhad	Annual Report 2006
32 S P Setia Berhad	Annual Report 2005
33 SEG International Bhd	Annual Report 2005
34 Sistem Televisyen Malaysia Bhd (TV3)	Tabung Bencana Banjir & Songket the Regal Heritage
35 Sunway City Bhd	Annual Report 2006
36 Sunway Holdings Incorporated Bhd	Annual Report 2006
37 Telekom Malaysia Bhd	Annual Report 2006
38 Tenaga Nasional Bhd	2006 Annual Report
39 Toshiba Electronics (M) Sdn Bhd	Corporate Social Responsibility Report 2006
40 Tradewinds (M) Berhad	Annual Report 2005
41 UEM Group	Corporate Social Responsibility Programme – www.uem.com.my
42 UEM World Berhad	Annual Report 2005
43 UEM Group	The Preferred Nation – Building Partner
44 YTL Corporation Bhd	Annual Report 2006
45 YTL Corporation Bhd	Group Annual Report 2006

Participating Companies 2006 (continued)



6. About ACCA

ACCA (the Association of Chartered Certified Accountants) is the largest and fastest-growing international accountancy body with 296,000 students and 115,000 members in 170 countries. Our mission is to be the leading global professional accountancy body by reputation, influence and size, offering the first choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management.



We use our expertise and experience to assist governments, donor agencies and professional bodies to develop the profession. ACCA aims to achieve and promote the highest professional, ethical and governance standards and advance the public interest. ACCA's reputation is grounded in over 100 years of providing accounting and financial qualifications. Our long traditions are complemented by modern thinking, backed by a predominantly young, dynamic membership.

ACCA has been actively involved in the unfolding debate of CSR and sustainability reporting for more than 15 years. ACCA promotes transparency and aims to help businesses and organisations realise the growing importance of sustainability. ACCA promotes CSR and sustainability globally and in Malaysia through recognition of best practices, capacity building, education/information and research

Recognition of Best Practices

ACCA National Awards

ACCA has been actively promoting sustainability reporting awards in more than 20 countries throughout Europe, Africa, North America and the Asia-Pacific region. ACCA Awards Schemes are now established in Sri Lanka, Pakistan (in partnership with WWF), Malaysia, Singapore, Hong Kong, Australia and New Zealand, South Africa, and North America (in partnership with CERES).

Launching the awards has helped raised the profile of corporate transparency and responsibility issues within those countries. The sharing of best practices provide opportunity to benchmark social and environmental performance. ACCA Awards serve to encourage non-reporters to publish information on their social and environmental impacts and, ultimately, help underline the business case for sustainable practices and development.

Capacity Building

ACCA has been requested to share and contribute its expertise on CSR and sustainability reporting in workshops, international and local conferences and seminars. Locally, ACCA working with Department of Environment regularly conducts workshops in the development of environmental reporting.

About ACCA (continued)

Education/Information

The growing awareness towards the concepts and applications of CSR has prompted strong interest from the media. Working with the media, ACCA educates the public and industry through articles in the Edge, New Sunday Times and Accountants Today.

Accounting & Sustainability e-Newsletter

Accounting & Sustainability is published every three months and reports on recent news, publications and forthcoming events about issues such as:

- sustainability and social reporting
- developments in assurance
- management accounting and environmental finance
- environmental taxation and other legislation
- developments in standardisation, eg AA1000 and ISO14000
- accounting for externalities
- socially responsible investment.

For other local and global publications on corporate social responsibility and sustainability issues, please visit www.accaglobal.com/sustainability

ACCA social and environmental research

ACCA conducts research to explore CSR and sustainability issues. Issues researched include sustainability accounting in local government, social and environmental reporting, ethical investment, full cost accounting, social capital, and ecological footprint analysis. Research projects undertaken or funded by ACCA are listed in the *Research Publications Catalogue* at www.accaglobal.com/research

ACCA Malaysia Environmental and Social Reporting Awards (MESRA) 2007

An invitation to participate:

If you disclose environmental, social or full sustainability information about your organisation, we invite you to participate in ACCA MESRA 2007. The ACCA MESRA 2007 timetable is:

September 2007	Launch of the 2007 Awards
December 2007	Entry deadline
March 2008	Judges' meetings
May 2008	Awards ceremony

If you have any questions about the Awards scheme, please contact:

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