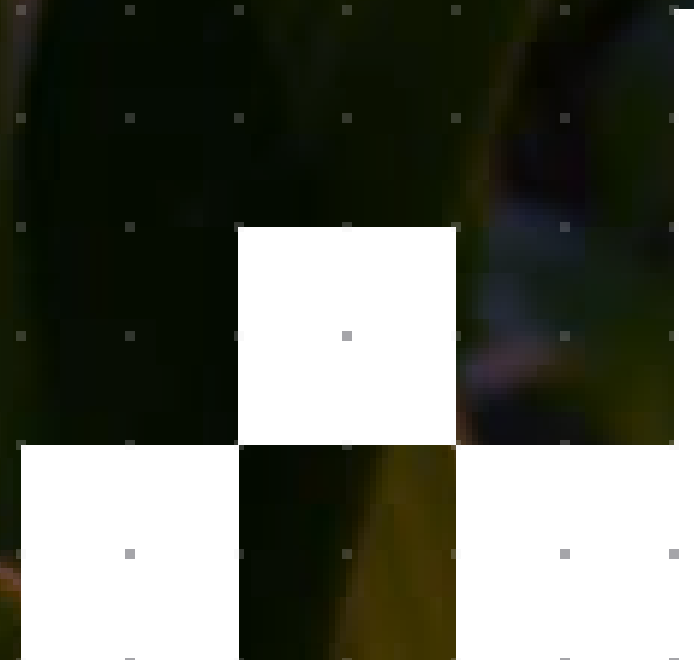


# Singapore Mandates Climate Reporting

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rundown.



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## **Disclosure of Scope 1 and 2 emissions**

Mandatory for listed companies from FY2025, and large non-listed companies\* from FY2027.

\* Defined as having annual revenues of at least S\$1 billion (US\$0.74 billion) and total assets of at least S\$500 million.

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## **Scope 1 and Scope 2 disclosures need to be independently verified**

External assurance needs to be obtained from FY2027 for listed companies, and from FY2029 for large non-listed companies\*.

\* Defined as having annual revenues of at least S\$1 billion (US\$0.74 billion) and total assets of at least S\$500 million.