

Bursa Top 20: Who's The Most Charitable?

# METHODOLOGY AND GLOSSARY

## **Bursa Top 20: Who's The Most Charitable?**

We would like you to know:

#1: All information published on the 'Bursa Top 20: Who's The Most Charitable?' site are sourced from publicly available Annual and/or Sustainability reports for Year 2024 (companies have different reporting period) published between 2023 and 2024. The links to the original specific reports are found in individual company profiles. Wiki Impact PLT is not responsible for any errors, mis-reporting or inaccuracy found in the reports.

#2: Certain initiatives, activities and programmes have been categorised under main giving themes such as 'Education', 'Health', 'Disaster Relief', etc. based on discretion and the Giving Framework.

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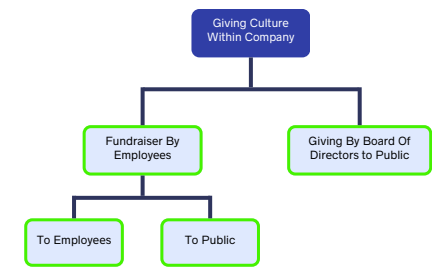
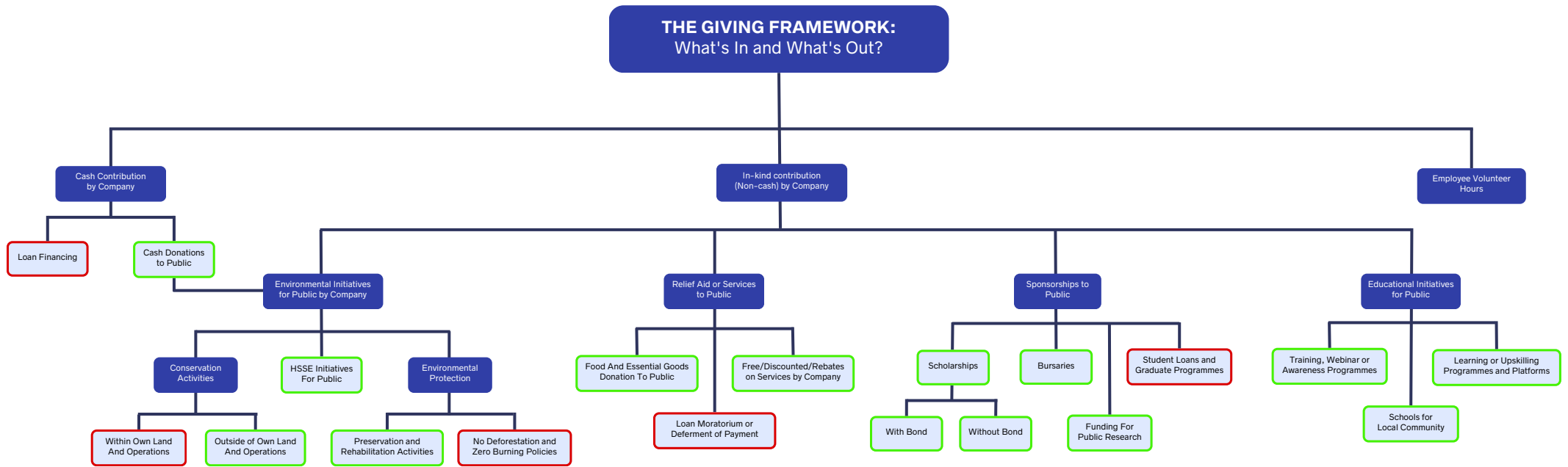
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## Our Process



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## The Giving Framework: What's In and What's Out?



### METHODOLOGICAL NOTE:

Following the implementation of the Bursa ESG Performance Data Table Template, companies are assessed based on their reported Total Community Investment.

Where available, contributions are distinguished between cash and in-kind giving; however, the total amounts reflected in this report are based on the Total Community Investment disclosed by each company.

- Categories of giving
- Considered as a giving
- Not considered as a giving

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Term	Definition
Cash contribution	A monetary form of donation
In-kind contribution	Forms of donations in goods or services instead of cash such as donations of essential goods or medical supplies to beneficiaries
Environmental initiatives	Initiatives made for the protection or conservation of the environment
Employee Volunteer Hours	The total volunteer hours and value from company employees involved in any form of initiative or giving, according to the volunteering value formula calculation Volunteering value = Average Hourly Rate x Total Volunteering Hours
By company	This form of giving is contributed from the company's earnings
To public	This form of giving is contributed to the public community which does not include employees, family members of employees, customers or suppliers
HSSE initiatives	Health, safety, security and environmental initiatives such as fire prevention initiatives for the benefit of the local community
Outside of Own Land or Operations	Conservation activities are executed outside of land-owned or company-operational activities
Giving Culture Within Company	Any form of giving that is contributed personally by employees of the company including the board of directors to the public or to their own employees
Fundraiser by employees	A voluntary financial contribution is gathered by employees of a company and given back to needy employees or the public community.

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Term	Definition
Loan moratorium	An authorized period of time delaying payment of money due on a loan given by a financial institution.
Loan financing	A sum of money borrowed from a financial institution which has to be paid back with interest within a period of time.
Matching grant	A sum of money provided by the government to match the original fundraised.
Bursaries	A monetary sum made in aid to a student in support of their education at respective institutions, when they might not otherwise be able to afford.
Public research	Collaborative research and development activities with results that are publicly available and benefit the wider society.
Preservation activities	Activities that protect natural resources and the environment.
Conservation activities	Management and restoration of natural resources and the environment.
No deforestation policy	A principle of action adopted by an organisation that prohibits the clearance or conversion of a forest.
Zero burning policy	A principle of action adopted by an organisation that prohibits open burning.
Scholarships with bond	A monetary sum awarded to support a student's education, whereby the recipient will be required to work for the scholarship provider for a certain period of time, otherwise, they may be required to repay the scholarship amount received.

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Focus Areas	Definition
Welfare	Contributions made to support those in need, addressing their basic needs, with the aim of improving the well-being and quality of life of vulnerable communities and promoting social welfare.
Education	Contributions towards initiatives that facilitate education, raise awareness on various issues, provide training/upskilling opportunities, sponsorship for educational facilities and materials or other educational initiatives that could empower the beneficiaries.
Environment	Contributions directed towards the conservation, preservation, protection, and promotion of the environment, including initiatives that aim to provide renewable energy solutions, food waste management and promote sustainable practices.
Health	Contributions towards health-related initiatives, including health screenings and donations to health organizations.
Relief Aid	Any form of contribution that is made towards aiding beneficiaries who have been affected by natural disasters.
Sponsorship	Any form of sponsorships including scholarships, bursaries and funding for public research or events.
Community Development	Any form of contribution that aims to uplift and enhance the well-being of the public community. This encompasses initiatives that improve infrastructure, social services, economic opportunities, and overall quality of life within a community.
Arts & Culture	Contributions and initiatives that support and promote artistic and cultural endeavors within communities.
Sports	Contributions including financial assistance, infrastructure development, equipment provision, or program sponsorship, aimed at promoting and enhancing sports activities, participation, and development.
COVID-19	Any form of contribution aimed at mitigating the impact of COVID-19, including but not limited to supporting healthcare facilities, funding research or treatments and vaccines and offering assistance to affected individuals and communities.

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Beneficiaries	Definition
Public	Any form of contribution that is expected to benefit society at large.
Community	A beneficiary group with shared characteristics or needs receives positive impacts from contributions which aim to improve their well-being and welfare.
Women	Contributions that are primarily focused on helping women
Youth	Contributions that will benefit the youth including tertiary students, teenagers and children.
PWD	Contributions that will benefit persons with disabilities (PWD) or PWD organisations.
Elderly	Contributions that will benefit the ageing community.
Orang Asli/Asal	Contributions that will benefit the indigenous community.
Disaster Victims	Contributions that will help people who have been affected by natural disasters
Environment	Environmental initiatives encompass ecosystems, wildlife, natural resources, and the broader ecological systems that sustain life on Earth.
Animals	Environmental initiatives that would benefit animals.
Marine Life	Environmental initiatives that would benefit marine life.