

Sustainable Policy

Messrs. Esther Ong Tengku Saiful & Sree (E | T | S)

@malaysialawyer

Executive Summary

The ESG & Sustainability Advisory Practice ("**the Practice**") is the dedicated ESG arm of Messrs. Esther Ong Tengku Saiful & Sree (E | T | S), a Malaysian law firm registered with the Bar Council of Malaysia and founded in 1999. The Practice advises Malaysian SMEs and mid-tier companies on ESG governance, standard framework reporting, capacity building and ESG financing.

We hold ourselves to the standard we set for our clients. A firm expert in ESG that advises on disclosure information of Environment, Social and Governance Report. This is our Sustainability Report and it establishes the baseline against which our future performance will be measured.

Environmental

- Establish a measured baseline carbon footprint for the Practice covering Scope 1, Scope 2 and material Scope 3 categories.
- Partner-level ownership of carbon management planning, with a reduction target to be set once the baseline is verified
- Practical initiatives at our office aimed at reducing energy and paper impact

Social

- Pro bono legal assistance to underprivileged families and communities through the Wholistic Family Foundation Malaysia (WFFM)
- ESG Talks and seminars that build market-wide ESG literacy among Malaysian SMEs, each closing with a concrete next action
- The WFFM Farming Circle, a community platform promoting sustainable farming and gardening practice

Governance

- Regulated by the Bar Council of Malaysia as Advocates & Solicitors, with Mediator & Arbitrator and registered Patent, Trademark and Industrial Design Agent capabilities
- An Ethical Client Intake & Transition Retainer Policy derived from the Law Society of New South Wales guidance on climate change and the IBA ESG Toolkit — Pre-engagement ESG risk screening
- Governance discipline extended to client engagement, supplier selection and the Practice's own ESG claims

1. Environmental — Baseline Year

This is what the Practice has committed to measuring its operational environmental impact. As a professional services firm operating from a single leased office, our direct environmental footprint is modest in absolute terms and is dominated by purchased electricity and paper consumption. Our larger environmental contribution is indirect: the emissions our clients avoid or disclose as a result of advice we give.

Understanding scope emissions

Scope emissions refer to the different categories of greenhouse gas emissions associated with an organisation's activities. Under the GHG Protocol they are grouped into three scopes according to whether the emissions occur directly within the organisation, arise from the energy it purchases, or occur elsewhere in its value chain.

Scope	What it covers	Relevance to the Practice
Scope 1	Direct emissions from sources the organisation owns or controls — fuel combustion, company vehicles, refrigerant leakage	Low. Limited to air-conditioning refrigerant and any firm-owned vehicle
Scope 2	Indirect emissions from purchased electricity, steam, heating and cooling	Material. Office electricity is expected to be a principal source
Scope 3	All other indirect emissions across the value chain — business travel, commuting, procurement, waste, homeworking	Most material. Expected to represent the majority of the footprint, as is typical for professional services

Reporting period and boundary

Reporting parameter	Detail
Reporting entity	ESG & Sustainability Advisory Practice, a division of Messrs. Esther Ong Tengku Saiful & Sree
Reporting boundary	B-414, 3rd Floor, Da'Men USJ Komersil, Persiaran Kewajipan USJ 1, 47600 Subang Jaya, Selangor
Consolidation approach	Operational control
Reporting basis	GHG Protocol Corporate Standard
Baseline status	First reporting year — no prior-year comparative available
Third-party assurance	Not yet obtained

Our Environmental Commitment

Measurement is not the objective; it is the precondition. The commitments below convert this report from a statement of intent into a schedule of work with named outputs.

Commitments for the next reporting period

- Complete a full Scope 1 and Scope 2 inventory and publish the measured result.
- Extend Scope 3 measurement to homeworking, paper and waste as a minimum.
- Set a quantified reduction target, expressed in both percentage and tCO₂e, once the baseline is established.
- Assign named partner-level accountability for the carbon management plan.
- Introduce a data quality assessment so that the reliability of each data point is visible alongside the figure itself.

Operational measures already in place

These are practices adopted at the office. They are stated here as measures, not as quantified savings, because the reductions they produce have not yet been measured.

- Digital-first file and matter management to reduce printing across the practice.
- Double-sided printing as the default setting on office equipment.
- Segregated recycling within the office and participation in building recycling arrangements.
- Hybrid working, which reduces commuting emissions while shifting a portion of energy use to homeworking — both sides of this trade-off will be measured, not just the favourable one.

2. Social Responsibility

The Practice sits within a law firm, and access to competent legal advice is itself a social good that is unevenly distributed in Malaysia. Our social programme reflects that: it is built around widening access to legal and ESG expertise for those who cannot ordinarily reach it, whether that is an underprivileged family, a small business owner, or a community grower.

Pro Bono Legal Assistance

Through the Wholistic Family Foundation Malaysia (WFFM), an initiative within E | T | S, the Practice provides structured free legal consultations and assistance to underprivileged families and communities with limited access to legal services.

This strengthens access to justice and ensures professional expertise contributes to wider community need rather than only to those who can pay for it.

ESG Talks and Seminars

Recurring, plain-language talks and workshops for SME owners and their teams. Each session ends with a concrete next action, COSIRI assessment checklist, rather than general awareness alone.

Sessions have been co-branded with BBX Malaysia and E² Entrepreneurs Exchange. A cross-border seminar, “2026: How Should Private Companies Respond to Mandatory ESG Reporting?”, was held in Hong Kong.

Widening Access to ESG Finance

The Practice maintains a curated map of Malaysian ESG financing and explains eligibility to clients in layman terms, including MIDA’s DIAF-ESG, SME Corp’s PKSlestari / BAP, Bank Negara Malaysia’s Low Carbon Transition Facility and HRD Corp-claimable ESG training.

The social value is straightforward: cost is the most common reason a smaller business abandons an ESG programme. Funding removes that barrier.

WFFM Farming Circle

A community platform for sharing personal farming and gardening experience, learning from other members and from experts, and working through practical challenges together.

It brings participants together across a wide range of expertise levels, promotes sustainable growing practice, and draws new people into farming.

Complimentary consultations

The Practice offers first-time complimentary COSIRI ESG consultations to encourage SME participation, assess ESG readiness and identify areas for improvement. Separately, WFFM is offering ten complimentary ESG reporting consultations to support local SMEs and organisations in their sustainability journey.

3. Governance

As a law firm, robust governance is not an ESG add-on but the licence under which we operate. The Practice inherits the governance standing of E | T | S, whose advocates and solicitors are admitted to the Malaysian Bar and subject to the professional conduct obligations administered by the Bar Council of Malaysia. Those obligations — on conflicts of interest, client confidentiality, client money and professional competence — apply to ESG work exactly as they apply to any other matter.

Ethical client intake and transition retainers

The Practice operates a formal pre-engagement screening policy derived from international legal guidance, principally the Law Society of New South Wales guidance on climate change and the International Bar Association ESG Toolkit. Prospective clients are screened for ESG risk before engagement.

Where a prospective client operates in a carbon-intensive sector, the Practice does not simply decline the work, nor does it provide a legal defence of the status quo. Instead, the Practice guide clients through a step-by-step transition. This is the single governance control most directly aimed at preventing the Practice from becoming an instrument of greenwashing.

Internal policies

Internal policies covering professional conduct, anti-bribery and anti-corruption, anti-money laundering, conflicts of interest, data protection, and health and safety are reinforced by regular training. The Practice encourages open internal communication and able to raise concerns of misconduct.

Governance of this report

This report was prepared by the ESG & Sustainability Advisory Practice and is subject to approval by the partners of E | T | S. It has not been externally assured. Where data has not been measured, this report says so rather than estimating. Any future statement by the Practice regarding carbon neutrality, net zero status, or certification will be made only where supported by measured data.