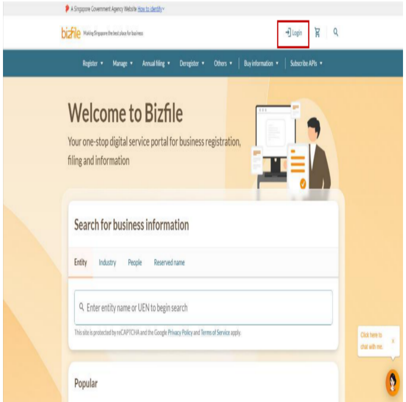

Singapore Climate Reporting: Which Company Tier Applies?

Description

Singaporeâ??s climate-reporting roadmap is phased by company type and, for listed issuers, market capitalisation tier. ACRAâ??s 16 July 2026 update separates STI constituents, larger non-STI listed companies, smaller listed companies and qualifying large non-listed companies. The first step is classification, not buying reporting software.

This article is written for a director, company secretary, finance lead or sustainability owner building a Singapore reporting calendar and resolves one task: classify the entity under the updated climate-reporting roadmap and identify the first reporting and assurance milestones. It is deliberately narrow. The decision should be made from the controlling condition and current evidence, not from a similar case or a convenient search snippet.

Classify the company before opening the form

STI constituent

Use the earliest listed-company roadmap and assurance milestones.

Non-STI listed company at or above S$1 billion market cap

Apply the large non-STI tier and the specified measurement date.

Smaller listed company

Separate baseline climate requirements from later ISSB-based disclosures.

Large non-listed company

Test both revenue and asset thresholds plus exemption conditions.

Corporate compliance works best as a control file: legal entity, triggering event, effective date, responsible officer, source document, filing channel and proof of submission. That sequence makes a missed field visible before it becomes a late filing.

Fix the reporting entity

A group, listed issuer and subsidiary may not share the same obligation. The controlling rule is set out by ACRA sustainability reporting roadmap.

Action: Write the legal entity and consolidation boundary first. Add the date and the document or screen used, so the conclusion can be checked without reconstructing it from messages later.

Use the correct market-cap date

Tier classification can turn on market capitalisation at the stated measurement date, not todayâ??s price.

Action: Save the calculation source and date. Add the date and the document or screen used, so the conclusion can be checked without reconstructing it from messages later.

Test large non-listed criteria

Large non-listed company duties require the stated size criteria and timeline.

Action: Reconcile revenue and assets to audited statements. Add the date and the document or screen used, so the conclusion can be checked without reconstructing it from messages later.

Separate CRD layers

Baseline climate-related disclosures, other ISSB-based climate disclosures and external limited assurance can start in different years. The companion procedure was checked against SGX Listing Rule 711B.

Action: Create one row per obligation. Add the date and the document or screen used, so the conclusion can be checked without reconstructing it from messages later.

Align report timing

Listed issuers must publish the sustainability report within the applicable annual-report timetable.

Action: Connect the reporting calendar to audit and board dates. Add the date and the document or screen used, so the conclusion can be checked without reconstructing it from messages later.

Document exemptions

An exemption is a conclusion supported by group reporting facts, not a checkbox chosen for convenience.

Action: Keep the parent report and equivalence analysis. Add the date and the document or screen used, so the conclusion can be checked without reconstructing it from messages later.

Two LBRD tools to use

a four-tier classifier using entity type, market capitalisation, revenue and assets

Build this from the facts above. Give every row one owner and one status: confirmed, pending or not applicable. Where a number is involved, show the input and arithmetic. Where a route or eligibility test is involved, show the condition that selected the branch. This is LBRD analysis, not an authority decision.

a three-layer calendar separating baseline disclosure, other ISSB-based disclosure and assurance

Use this as the second-pass check. Link the conclusion to its source, record the date checked and attach the evidence that supports the next action. Unknowns stay visible; they are not filled with assumptions merely to complete the sheet.

Worked example

A non-STI listed issuer exceeded S$1 billion in market capitalisation at the relevant measurement point but later fell below it. The finance team should not reclassify the company using a convenient later share price. It should preserve the measured figure, identify the exact disclosure layer for each financial year and align board, audit and publication work to that classification.

The example changes one consequential fact at a time. That matters because the same headline question can produce a different route when the party, date, amount, document, location or service level changes. Treat the result as a worked analysis and confirm the live facts for the real case.

What the working file should contain

Field	What to record
Subject	a director, company secretary, finance lead or sustainability owner building a Singapore reporting calendar
Decision	classify the entity under the updated climate-reporting roadmap and identify the first reporting and assurance milestones
Evidence date	The date each official page, record or notice was checked
Owner	The person responsible for the next action

Field	What to record
Fallback	The safe alternative if a condition is not met

Final check

1. Use the earliest listed-company roadmap and assurance milestones.
2. Apply the large non-STI tier and the specified measurement date.
3. Separate baseline climate requirements from later ISSB-based disclosures.
4. Test both revenue and asset thresholds plus exemption conditions.
5. Connect the reporting calendar to audit and board dates.
6. Keep the parent report and equivalence analysis.

Have a second person reproduce the deadline and filing path from the primary record. Access roles, overseas documents and board approval often take longer than the online transaction itself.

Limits and escalation

The roadmap and listing rules should be read with current ACRA, SGX and ISSB guidance. Group structures, exemptions and assurance scope may require professional judgement.

If a material fact is disputed, stop before the irreversible step. Ask the controlling authority, operator or an appropriately qualified professional, and keep the reply with the working file. Do not turn an estimate, example or inference into a confirmed entitlement, deadline, price or outcome.

Continue with these LBRD guides

For the next adjacent task, read ACRA XBRL Filing in 2026: Which Template Does Your Company Need?. A second useful route is Sentosa Climate Adaptation Hub: Asia s First Breaks Ground at Imbiah Lookout. Both links point to live pages with a different primary intent.

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