



### **Dhaka Stock Exchange PLC. (DSE):**

DSE founded in 1954, is the leading exchange of Bangladesh with around 95% of total market turnover. Since its inception, DSE has been contributing to country's industrialization, development of infrastructure and overall economic growth. DSE introduced automated trading system in 1998. In line with the global trend and with a vision to be a leading exchange in the region, DSE transformed into a demutualized exchange in 2013. In 2018, DSE got two leading exchanges of the world- Shenzhen Stock Exchange and Shanghai Stock Exchange as its strategic shareholders. As of 2024, total listed company DSE in Main Market, SME market and ATB Board are 359, 20 and 1 respectively.

### **Global Reporting Initiative (GRI):**

GRI, founded in Boston in 1997, is the independent, international not for profit organization that helps businesses and other organizations take responsibility for their impacts, by providing them with the global common language to communicate those impacts. It provides the world's most widely used standards for sustainability reporting – the GRI Standards. Their sole mandate is to further the public interest. The GRI secretariat is headquartered in Amsterdam, the Netherlands, and have a network of seven regional hubs ensuring support to organizations and stakeholders worldwide.

### **DSE & GRI Collaboration:**

The GRI and DSE lineups can provide invaluable guidance and practical support on the development of sustainability reports using the world's leading sustainability disclosure standards the GRI Standards. The benefits of participating in GRI and DSE programs include:

- Insights and practical tips on the reporting process shared by practitioners and experts
- Access to a whole variety of GRI resources and tools
- A solid understanding of the GRI Standards and their implementation
- Opportunities for hosting in-house exclusive sessions for the senior management and/or the Board
- Tailored support and guidance on best practices and quality reporting – both for new and experienced reporters
- All questions and queries about the reporting process answered

A timeline of DSE-GRI collaboration is portrayed hereunder;

- ❖ **2018** - Dhaka stock exchange limited (“DSE”) and Global Reporting Initiative (“GRI”) entered into first agreement on May 20, 2018 to build commitment and awareness to provide guidance to listed companies on ESG (Environmental, Social and Governance);
- ❖ **2019** - DSE has published “**Guidance on Sustainability Reporting for Listed Companies in Bangladesh**” in 2019;



- ❖ **2019** - Engaging with Bangladeshi listed companies through technical series and it helped the participant to gather hands on knowledge about GRI norms and ESG reporting;

<b>Topics covered in the Technical Series workshops</b>		
<b>25th June 2019</b>	<b>18th September 2020</b>	<b>22nd January 2020</b>
Deep Dive into Reporting elements: Materiality and Stakeholder Engagement	GRI Standards Disclosure & Reporting on SDGs	Practical Tips for preparing your next report: Bringing it all together
<b>Number of participants</b>		
72 participants from 43 companies	45 +14 (webinar) participants from 32 companies	48 participants from 30 companies
<b>Topics covered</b>		
<ul style="list-style-type: none"> <li>▪ Introduction to sustainability reporting &amp; GRI</li> <li>▪ What is Stakeholder engagement and Types of engagement?</li> <li>▪ What is Materiality as per GRI Standards &amp; Identifying Material topics by prioritization</li> </ul>	<ul style="list-style-type: none"> <li>▪ Making claims related to the use of GRI Standards</li> <li>▪ GRI General Disclosures</li> <li>▪ Disclosure of Material Topics</li> <li>▪ Sustainable Development Goals</li> </ul>	<ul style="list-style-type: none"> <li>▪ Finalizing your sustainability report</li> <li>▪ Reporting Process - Demystify sustainability reporting: FAQ on preparing a GRI based sustainability report</li> <li>▪ GRI support, services and tools</li> </ul>
<b>One on one calls between GRI &amp; participating companies</b>		

- ❖ **2020** - Arranged 2 different workshop on January 23,2020 with DSE Shareholders and Media people titled “Understanding Corporate understanding Corporate Impacts through Disclosures”
- ❖ **2020** - DSE participated “Asian Roundtable with Stock Exchanges and Regulators” in November 2020 organized by GRI to share its experiences and that event helps stakeholders in many ways to cherish the dream that we are seeing together.
- ❖ **2021** - For branding of GRI and DSE collaborative initiatives, Flyer, Interview, Audio Visual is published in Newspapers and DSE and GRI Website.
- ❖ **2021** - DSE organized an in-house GRI knowledge building & Sharing Session for DSE Employees on Understanding Sustainability Reporting- Policies & Practice on July 14, 2021.
- ❖ **2021** - Arranged Technical Series, Batch-2 titled “Preparing a Sustainability Report” on 14, 16, 21 September 2021 and it helped the participant to gather hands on knowledge about GRI Standards and ESG reporting;



1 <sup>st</sup> Workshop: September 14	2 <sup>nd</sup> Workshop: September 16	3 <sup>rd</sup> Workshop: September 21
<p>Onboarding session for Senior Management of participating companies Deep Dive into Reporting elements, Materiality and Stakeholder Engagement</p>	<p>GRI Standards Disclosure &amp; Climate related Reporting</p>	<p>Practical Tips for preparing your next report: Bringing it all together</p>
<ul style="list-style-type: none"> <li>• Introduction to sustainability reporting and GRI Standards</li> <li>• What is Stakeholder engagement and what are the types of engagement?</li> <li>• What is Materiality according to the GRI Standards?</li> <li>• How to identify Material topics by prioritization?</li> </ul>	<ul style="list-style-type: none"> <li>• Making claims related to the use of GRI Standards.</li> <li>• GRI General Disclosures.</li> <li>• Disclosure of Material Topics.</li> <li>• Linking GRI Standards to climate related disclosure</li> </ul>	<ul style="list-style-type: none"> <li>• Finalizing your sustainability report.</li> <li>• Reporting Process</li> <li>• Demystifying sustainability reporting: FAQ on preparing a GRI based Sustainability Report.</li> <li>• GRI support, services and tools</li> </ul>

- ❖ **2021** - Participated from 9<sup>th</sup> to 30<sup>th</sup> November, 2021 in GRI Cross-country Learning Session for Business: A Topic Specific Webinar Series with the topic “Moving from Take -Make - Waste Economy to Circular Solutions - a GRI Cross-country webinar for businesses” to input the experiences from the viewpoint of manufacturing country.
- ❖ **2021** - Participated in 3rd Asian Roundtable for Exchange and Regulators December 02, 2021 to set the policy accordingly.
- ❖ **2022** - Arranged 2nd Virtual Roundtable with Reporters in Bangladesh on 6th April 2022.
- ❖ **2022** - Launching of GRI based sustainability reports of 13 companies on 27<sup>th</sup> June 2022.
- ❖ **2024** - Launch Ceremony of Guidance Document for Sustainability Reporting based on the GRI Standards 2021 on 10<sup>th</sup> July 2024.

DSE and GRI collaborations are unremittingly striving to involve all stakeholders of listed companies to spread benefits it can bring over years and help to build a resilient business, nation with the capital market. Exchange, by complaint with GRI framework in its various publication will encourage other stakeholders to embrace it for own good. Addressing Sustainability and its proper reporting will surely accelerate the growth in investment, employment and capital market.