

# MRC ESG Navigator

One-page route map for Malaysian rubber processors and manufacturers

Use with the ESG Guidelines, Checklist and Tool Pack  
Draft working aid | 1 June 2026

Purpose: decide where to start, what tool to use, what evidence to keep, and how to move from Core to Progressive to Leading ESG practice.

| 1. DEVELOP   | 2. REPORT  | 3. TRACK   | 4. REPEAT   |
|--|--|--|---|
| <ul style="list-style-type: none"> <li>Define boundary and value-chain role.</li> <li>Screen the 29 ESG topics.</li> <li>Identify stakeholders, material risks and opportunities.</li> <li>Assign ESG owner and data owners.</li> </ul> <p>Core tools: Company Profile, Applicability Matrix, Materiality Worksheet.</p> | <ul style="list-style-type: none"> <li>Collect ESG data and supporting evidence.</li> <li>Confirm reporting boundary, assumptions and omissions.</li> <li>Prepare disclosure only for material topics.</li> <li>Review and approve external claims.</li> </ul> <p>Progressive tools: Evidence Register, Data Ownership Matrix, ESG Reporting Template.</p> | <ul style="list-style-type: none"> <li>Use Checklist status: Implemented, Partial, Not Implemented, N.A., Info Unavailable, Under Review.</li> <li>Convert gaps into actions.</li> <li>Score maturity as Core, Progressive or Leading.</li> </ul> <p>Tracking tools: ESG Checklist, Maturity Self-Assessment, KPI Dashboard.</p> | <ul style="list-style-type: none"> <li>Review performance, stakeholder feedback and new requirements annually.</li> <li>Update materiality, suppliers, targets, SOPs and action plans.</li> <li>Move from quick wins to measurable roadmaps.</li> </ul> <p>Leading tools: Action Plan, Supplier Due Diligence, GHG Calculator, Roadmap Builder.</p> |

| Start here: Core  | Build depth: Progressive  | Scale up: Leading  |
|---|---|--|
| <p>Best for early-stage users.</p> <p>First 90 days: appoint ESG focal point, approve commitment, create evidence folder, collect 12-month data, scan the Checklist, screen priority suppliers, approve a gap-based action plan.</p> <p>Output: 30-60-90 Starter Plan + Gap Register.</p> | <p>Best for companies with assigned owners and basic evidence.</p> <p>Confirm material topics, data owners, KPIs, evidence, boundaries and omissions.</p> <p>Prepare balanced internal, customer-facing or public ESG disclosure.</p> <p>Output: ESG Disclosure Pack + KPI Tracker.</p> | <p>Best for mature users, exporters or companies with buyer due diligence.</p> <p>Set baselines, SMART targets, transition actions, budget, RACI, supplier traceability, climate plan and management reviews.</p> <p>Output: Multi-year Roadmap + Verification Pack.</p> |

## Navigator checks before any ESG report, buyer response or public claim

| 1. Applicability   | 2. Materiality   | 3. Evidence  | 4. Approval  |
|--|--|--|--|
| Every ESG topic is Direct, Indirect, Customer/Regulatory-triggered, Partial, N.A. or Under Review. | Prioritise using impacts, stakeholder concern, legal/customer exposure and business relevance. | Keep source records: policies, bills, meter logs, HR/OHS records, supplier declarations, traceability, calculations and minutes. | Do not close actions or submit claims until evidence is filed, reviewed and approved by the right owner. |

**Critical gate: escalate and fix before claiming completion if there is serious legal non-compliance, unresolved OHS/labour/human-rights/environmental incident, unsupported traceability/deforestation-free/low-carbon claim, missing management approval, or material supplier evidence gap.**