

# Maturity Self-Assessment

ESG Tool Pack for Malaysian Rubber Processors and Manufacturers



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**Purpose in one line**

This tool converts ESG Checklist results into one company-level maturity classification: Core, Progressive, or Leading.

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## 1. Purpose and Maturity Levels

The Maturity Self-Assessment helps a company understand its current ESG implementation maturity and place itself into one of three maturity levels: Core, Progressive, or Leading. It should be completed after the ESG Checklist or as part of annual ESG review, customer response preparation, reporting preparation, or management review.

Maturity Level	Meaning
Core	The company is building its ESG foundation. Basic awareness, compliance checks, policies, or records may exist, but implementation is still limited, informal, or incomplete.
Progressive	The company has implemented key ESG systems, assigned responsibilities, collected evidence, and started monitoring performance across material ESG topics.
Leading	The company has mature ESG governance, reliable data, monitored KPIs, evidence-backed reporting, supplier due diligence, and verification-ready practices.

### Important use note

This tool is intended for structured self-assessment, gap identification, action planning, management review, customer response preparation, and ESG reporting readiness. It does not replace legal review, customer-specific verification, external audit, certification, or assurance where required.

## 2. When to Use the Tool

Timing	Use
First ESG implementation cycle	Establish baseline maturity.
After completing the ESG Checklist	Convert checklist results into Core, Progressive, or Leading.
Before customer ESG submissions	Check evidence readiness and identify weak areas.
Before ESG reporting	Confirm data, evidence, boundaries, omissions, and management approval.
Annually	Track improvement from one year to the next.
After major changes	Reassess after new customers, suppliers, facilities, products, incidents, audit findings, or regulatory changes.

### 3. Assessment Method

The company completes two parts. Part A measures maturity across applicable ESG topics from the ESG Checklist. Part B measures the cross-cutting ESG management system that supports governance, data, due diligence, reporting, and continuous improvement.

Part	What is assessed	Output
Part A: ESG Topic Maturity	Applicable ESG topics from the 29-topic ESG Checklist.	Average ESG Topic Score
Part B: ESG Management System Maturity	Cross-cutting systems such as governance, data, reporting, due diligence, targets, and improvement planning.	Weighted Management System Score

#### Final score formula

Final Maturity Score = 60% x Part A ESG Topic Score + 40% x Part B Management System Score

### 4. Scoring Scale and Evidence Rules

Use the same 0-5 maturity scale across all applicable ESG topics and management system areas. Scores should be evidence-based. Where evidence is missing, incomplete, or under review, the score should be capped as described below.

Score	Maturity Rating	Description
0	Not Started	Topic is applicable, but no formal action, records, or evidence are available.
1	Initial Awareness	Topic is recognised, but controls are informal, incomplete, or not consistently documented.
2	Basic Implementation	Basic policy, procedure, data, or evidence exists, but coverage is limited.
3	Implemented and Documented	Controls are implemented, records are maintained, and evidence is available for most requirements.
4	Managed and Monitored	KPIs, risks, corrective actions, and management review are in place.
5	Advanced / Verification-Ready	Practices are mature, evidence is complete, targets are monitored, and the topic is ready for customer verification or assurance.
N.A.	Not Applicable	Topic does not apply based on documented screening. Exclude from scoring only when the reason is documented.
U.R.	Under Review	Applicability or data is not yet confirmed. Treat as score 1 until applicability is confirmed.

Evidence Position	Scoring Rule
Evidence available and current	Full score allowed.
Evidence partially available	Score should normally not exceed 3.
No evidence available	Score should normally not exceed 2.
Confidential evidence exists internally	Score allowed, but the evidence location and reviewer should be recorded.
Not applicable	Exclude from scoring only if the reason is documented.
Under review	Treat as score 1 until applicability is confirmed.

## 5. Part A: ESG Topic Maturity

For each applicable ESG topic from the ESG Checklist, score the company from 0 to 5. Exclude only topics marked N.A. with a documented rationale. Topics marked U.R. should be treated as score 1 until confirmed.

ESG Pillar	ESG Topic	Applicability	Score 0-5	Evidence Status	Key Evidence / Verifier	Gap / Action / Owner / Due Date
Environmental	Energy	Direct / Partial / N.A.		Yes / Partial / No	Electricity bills, fuel data, energy tracker	
Environmental	Water	Direct / Partial / N.A.		Yes / Partial / No	Water bills, meter records, effluent reports	
Environmental	Waste	Direct / Partial / N.A.		Yes / Partial / No	Waste records, consignment notes, vendor licences	
Social	Workers' Rights	Direct / Partial / N.A.		Yes / Partial / No	Contracts, payroll, working hour records	
Social	Occupational Health and Safety	Direct / Partial / N.A.		Yes / Partial / No	HIRARC, training records, incident reports	
Governance	Supply Chain Traceability and Due Diligence	Direct / Indirect / Customer-triggered / N.A.		Yes / Partial / No	Supplier list, declarations, traceability records	
Governance	Anti-Corruption	Direct / N.A.		Yes / Partial / No	ABAC policy, declarations, training records	

### Part A calculation

Part A ESG Topic Score = Average score of all applicable ESG topics. Exclude only topics marked N.A. with documented rationale.

A full 29-topic worksheet is provided in Appendix A.

## 6. Part B: ESG Management System Maturity

Score the following 10 cross-cutting maturity areas. The weighted average becomes the Part B Management System Score.

No.	Maturity Area	Weight	Core: Score 0-2	Progressive: Score 3	Leading: Score 4-5	Suggested Evidence
1	ESG governance and accountability	10%	No formal ESG owner; informal responsibility; limited management review.	ESG lead or team appointed; responsibilities documented; periodic review started.	ESG governance integrated into management or Board review; roles, approvals, escalation, and accountability are clear.	ESG structure, TOR, appointment letter, RACI, meeting minutes.
2	Materiality and ESG risk assessment	10%	Topics selected informally or based only on customer requests.	29 ESG topics screened; material topics prioritised; key risks identified.	Materiality is evidence-based, stakeholder-informed, reviewed annually, and linked to risk register and action plan.	Materiality matrix, stakeholder log, ESG risk register.
3	Policies, SOPs, and legal compliance	10%	Policies or legal registers are missing, outdated, or not linked to operations.	ESG policy and key topic policies exist; some SOP integration completed.	ESG requirements are embedded into procurement, HR, EHS, operations, compliance, and reporting procedures.	ESG policy, legal register, SOPs, compliance tracker.
4	ESG data ownership and evidence controls	10%	Data collected ad hoc; evidence incomplete or scattered.	Data owners assigned; evidence files created; basic review before reporting.	Data ownership, review controls, version control, evidence packs, and approval workflow are consistently applied.	Data ownership matrix, evidence register, calculation files.
5	Environmental management and climate/resource data	12%	Energy, water, waste, emissions, chemicals, or resource data are incomplete.	Key environmental data collected and compliance records maintained.	Environmental KPIs, targets, risk reviews, corrective actions, and resource efficiency initiatives are monitored.	Energy tracker, GHG workbook, water and waste records, chemical inventory.
6	Social, labour, human rights, and OHS controls	12%	Basic HR or safety records exist but controls are inconsistent.	Labour, wage, working hours, OHS, training, grievance, and welfare records are maintained.	Human rights, labour, migrant worker, OHS, grievance, and remediation controls are monitored and management-reviewed.	HR records, payroll, training, grievance log, HIRARC, incident records.
7	Supply chain traceability and due diligence	12%	Supplier records are incomplete; traceability or ESG screening is limited.	Supplier list, supplier declarations, code of conduct, and basic risk screening are in place.	Supplier due diligence, traceability, corrective actions, high-risk supplier review, and customer/EUDR readiness are managed.	Supplier master list, supplier risk assessment, traceability register, CAP tracker.
8	Targets, KPIs, and corrective action	8%	Actions are reactive and not tracked systematically.	ESG action plan includes owners, timelines, and priority gaps.	KPIs, targets, corrective actions, root causes, closure evidence, and performance trends are reviewed.	ESG KPI dashboard, action plan, corrective action tracker.
9	ESG reporting and customer response	8%	ESG information is prepared only when requested and may lack evidence.	Reporting boundary, indicators, evidence, and omissions are documented for key disclosures.	ESG disclosures are evidence-backed, approved, consistent, and ready for customer, financier, or assurance review.	ESG report, customer response tracker, approval checklist, omission register.
10	Continuous improvement and verification readiness	8%	No annual review or improvement cycle.	Annual self-assessment and management review are performed.	Internal audit, evidence testing, assurance readiness, supplier improvement, and data system improvements are planned and tracked.	Internal audit report, management review minutes, improvement log.

### Part B calculation

Part B Management System Score = Weighted average of the 10 maturity areas.

## 7. Final Maturity Calculation

Use the following formula after completing Part A and Part B:

**Final Maturity Score**  
Final Maturity Score = (60% x Part A ESG Topic Score) + (40% x Part B Management System Score)

This weighting gives more emphasis to actual ESG topic implementation while still recognising that governance, data controls, reporting, evidence, and improvement systems are essential for maturity.

Input	Value / Formula
Part A ESG Topic Score	Average score of applicable ESG topics.
Part B Management System Score	Weighted average of the 10 maturity areas.
Evidence Coverage	(Number of applicable material topics with sufficient evidence / Number of applicable material topics) x 100.
Critical Gap Flag	Yes / No. If Yes, apply the Critical Gap Override before confirming final maturity level.

## 8. Classification Rules

### 8.1 Core

Rule	Condition
Score rule	Final Maturity Score is below 2.75.
Evidence rule	Evidence is available for less than 50% of applicable material topics.
Governance rule	No ESG lead, owner, or responsible function has been assigned.
Critical gap rule	One or more critical unresolved ESG gaps exist.

*Typical Core profile: The company is aware of ESG requirements and may have some basic records, but ESG is still mainly compliance-driven, informal, and not yet consistently documented or monitored.*

### 8.2 Progressive

Rule	Condition
Score rule	Final Maturity Score is 2.75 to 3.99.
Evidence rule	Evidence is available for at least 50% of applicable material topics.
Management rule	ESG roles, action plans, and data owners are assigned.
Gap rule	No unresolved critical gap remains without an action plan.
Topic rule	Most material ESG topics are at least score 2 or 3.

*Typical Progressive profile: The company has implemented key ESG controls, started collecting reliable data, maintains evidence, tracks gaps, and can respond to basic customer, reporting, or financing requests.*



### 8.3 Leading

Rule	Condition
Score rule	Final Maturity Score is 4.00 to 5.00.
Evidence rule	Evidence is available for at least 80% of applicable material topics.
Material topic rule	All high-priority material topics score at least 3.
Governance rule	ESG is reviewed by senior management or the Board / owner.
KPI rule	KPIs, targets, corrective actions, and management review are in place.
Verification rule	The company is ready for customer verification, external review, assurance, or certification preparation.

*Typical Leading profile: ESG is integrated into business planning, operations, supplier management, risk management, reporting, and continuous improvement. Evidence is complete enough to support customer verification or assurance preparation.*

## 9. Critical Gap Override

Regardless of score, a company should not be classified as Leading if any of the following are unresolved. Where the issue is severe or unresolved, the assessor should cap the classification at Core or Progressive until corrective action is verified.

Critical Gap	Treatment
Serious unresolved legal or regulatory non-compliance	Cap at Core or Progressive until corrective action is verified.
Severe unresolved OHS, labour, human rights, or environmental incident	Cap at Core or Progressive depending on severity and closure status.
Public ESG claims are not supported by evidence	Cap at Progressive until corrected.
Material supplier traceability gaps for customer- or regulation-triggered requirements	Cap at Progressive until evidence is strengthened.
No management approval for external ESG disclosures	Cap at Progressive.
No evidence register or data review for reported material topics	Cap at Progressive.

## 10. Maturity Result Summary Template

Each company should complete a one-page result summary after scoring. This summary should be reviewed and approved by the responsible management representative.

Field	Result
Company name	
Assessment date	
Assessment period	
Sites / operations covered	
Applicable ESG topics assessed	
Part A ESG Topic Score	
Part B Management System Score	
Final Maturity Score	
Maturity Level	Core / Progressive / Leading
Evidence Coverage	
Critical Gaps Identified	Yes / No
Top 5 Improvement Priorities	
Approved by	
Next review date	

## 11. Recommended Improvement Pathway

### 11.1 For Core Companies

Priority	Recommended Action
Governance	Appoint an ESG lead and assign department-level data owners.
Scope	Complete 29-topic applicability screening.
Compliance	Prepare legal register and basic ESG policy.
Evidence	Create evidence folders for material topics.
Data	Start collecting energy, water, waste, OHS, labour, supplier, and compliance data.
Action planning	Convert checklist gaps into an ESG Action Plan with owners and due dates.

### 11.2 For Progressive Companies

Priority	Recommended Action
Management review	Hold scheduled ESG management reviews.
KPIs	Set KPIs for material environmental, social, and governance topics.
Supplier due diligence	Strengthen supplier screening, traceability, declarations, and corrective action tracking.
Reporting	Prepare evidence-backed customer responses or ESG disclosures.
Controls	Improve data review, version control, and evidence approval.
Improvement	Track corrective actions to closure.

### 11.3 For Leading Companies

Priority	Recommended Action
Verification readiness	Prepare assurance or customer verification evidence packs.
Advanced data	Improve ESG data systems, dashboards, and digital traceability.
Targets	Strengthen measurable targets for emissions, energy, water, waste, labour, OHS, and supplier due diligence.
Strategic integration	Link ESG risks and opportunities to business planning and investment decisions.
External alignment	Strengthen alignment with relevant frameworks such as NSRF, TCFD, TNFD, i-ESG, GRI, EUDR, MSNR, GPSNR, FSC, PEFC, or Preferred by Nature where applicable.
Continuous improvement	Benchmark performance and update maturity annually.

## Appendix A: 29-Topic Part A Worksheet

Use this worksheet to score each applicable ESG topic. Where a topic is not applicable, mark N.A. and document the reason. Where applicability or data is still being confirmed, mark U.R. and treat as score 1 until resolved.

Pillar	Topic	Applicability	Score 0-5	Evidence Status	Key Evidence / Verifier	Gap / Action / Owner / Due Date
Environmental	Deforestation	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Environmental	Sustainable Land Use and Natural Ecosystem Conservation	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Environmental	Biodiversity	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Environmental	Emissions	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Environmental	Material Use and Circularity	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Environmental	Hazardous Substances	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Environmental	Energy	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Environmental	Soil Health	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Environmental	Water	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Environmental	Waste	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Social	Human Rights and Social Impact	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Social	Diversity, Equity and Inclusion	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Social	Workers' Rights	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Social	Occupational Health and Safety	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Social	Child Labour	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Social	Forced or Compulsory Labour	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Social	Rights of Indigenous Peoples	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Social	Local Communities	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Social	Freedom of Association and Collective Bargaining	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Social	Training and Development	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Social	Pay and Equal Remuneration	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Governance	Supply Chain Traceability and Due Diligence	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Governance	Corporate Governance	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		

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Pillar	Topic	Applicability	Score 0-5	Evidence Status	Key Evidence / Verifier	Gap / Action / Owner / Due Date
Governance	Business Ethics	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Governance	Transparency and Risk Management	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Governance	Tax Practices	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Governance	Anti-Corruption	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Governance	Stakeholder Engagement	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		
Governance	Regulatory Risk and Public Policy	Direct / Indirect / Partial / N.A. / U.R.		Yes / Partial / No		

## Appendix B: Quick Calculation Sheet

Use this sheet to document the calculations and final classification decision. The final maturity level should be confirmed after applying evidence rules and the critical gap override.

Step	Calculation Item	Input / Formula	Result
1	Applicable ESG topics	Count topics marked applicable. Exclude N.A. topics with documented rationale.	
2	Part A ESG Topic Score	Sum scores for applicable ESG topics / Number of applicable ESG topics.	
3	Evidence Coverage	Number of applicable material topics with sufficient evidence / Number of applicable material topics x 100.	
4	Part B weighted score	For each maturity area: score x weight. Add all weighted results.	
5	Final Maturity Score	$(60\% \times \text{Part A Score}) + (40\% \times \text{Part B Score})$ .	
6	Preliminary classification	Core if <2.75; Progressive if 2.75-3.99; Leading if 4.00-5.00.	
7	Evidence rule check	Confirm evidence thresholds for selected maturity level.	
8	Critical gap override	Apply cap if any critical unresolved gap exists.	
9	Final maturity level	Core / Progressive / Leading.	
10	Management approval	Name, role, date, and sign-off reference.	

## Source Alignment Notes

This tool is designed to be used alongside the MRC ESG Guidelines, the ESG Checklist, and related supporting tools. It translates checklist results into a maturity classification and improvement pathway. Users should verify customer, legal, certification, assurance, and reporting requirements separately where applicable.