

ESG Reporting Template

For Progressive Users Preparing an ESG Disclosure

Malaysian Rubber Processors and Manufacturers

Template purpose: This editable template helps companies convert completed ESG Checklist results, data tables, evidence files, and improvement actions into a clear ESG disclosure. Replace bracketed text, delete guidance notes, and retain evidence for every material claim.

Field	Input
Company name	<i>[Insert legal entity / reporting entity]</i>
Report title	<i>[ESG Report / ESG Disclosure Pack / Sustainability Report]</i>
Reporting period	<i>[Start date] to [End date]</i>
Version	<i>[Draft / Final / Customer submission version]</i>
Prepared by	<i>[ESG Lead / Sustainability Team]</i>
Approved by	<i>[Board / Owner / CEO / Managing Director / Authorised Management]</i>
Publication / submission date	<i>[Date]</i>

Important: This template supports disclosure preparation and evidence organisation. It does not replace legal advice, customer-specific requirements, certification requirements, formal assurance, or regulatory review.

0. How to Use This Template

Who should use this: Progressive users are expected to have completed basic ESG setup activities, such as identifying material ESG topics, assigning data owners, collecting ESG data, and keeping supporting evidence. The template is structured to help users prepare a practical disclosure for internal review, customer requests, financiers, or public release.

Step	Action	What to do
1	Confirm purpose and audience	Decide whether the output is for public disclosure, annual report section, customer ESG questionnaire, supplier due diligence pack, financing application, or internal management review.
2	Define boundary and period	State reporting entity, sites, activities, subsidiaries, suppliers, and dates covered. Note exclusions clearly.
3	Confirm material topics	Use the MRC 29-topic structure and your materiality assessment results to select topics for disclosure.
4	Complete topic modules	For each material topic, disclose why it is material, who owns it, what actions were taken, what KPIs are reported, and what evidence supports the information.
5	Explain data gaps	Use the omission and limitation templates instead of leaving blanks or writing only N.A.
6	Map frameworks	Map only relevant topics to GRI, SDGs, NSRF/ISSB, TCFD/TNFD, MSNR, EUDR, GPSNR, FSC/PEFC/PBNC, i-ESG, Bursa, or customer requirements.
7	Obtain approval	Secure data-owner review, evidence check, management approval, and version control before circulation.

Version Control

Version control item	Input
Report / disclosure title	<i>[Insert]</i>
Reporting entity	<i>[Insert]</i>
Reporting period	<i>[Insert]</i>
Version number	<i>[Draft 1 / Draft 2 / Final / Revised Final]</i>
Prepared by	<i>[Name / Role]</i>
Reviewed by	<i>[Data owners / Department heads]</i>
Approved by	<i>[Name / Role / Committee]</i>
Approval date	<i>[Insert]</i>
Distribution status	<i>[Internal / Customer-specific / Public / Confidential]</i>
Evidence pack location	<i>[Folder path / document reference]</i>

1. ESG Disclosure Structure Checklist

Disclosure planning: Use this checklist as the table of contents planning tool. Delete sections that are not relevant only after documenting the reason for omission.

No.	Disclosure step	Completed?	Evidence / file reference	Owner
1	Cover page and version control	[]	<i>[Evidence pack / approval record]</i>	[ESG Lead]
2	Management statement / foreword	[]	<i>[Signed statement / approval minute]</i>	[CEO / MD / Owner]
3	About this disclosure	[]	<i>[Reporting boundary note]</i>	[ESG Lead]
4	Company profile and value chain role	[]	<i>[Company profile / site list]</i>	[Corporate / Operations]
5	Sustainability governance	[]	<i>[Org chart / committee minutes]</i>	[Management / ESG Lead]
6	Stakeholder engagement and materiality	[]	<i>[Stakeholder log / materiality worksheet]</i>	[ESG Lead]
7	ESG performance summary	[]	<i>[KPI tracker]</i>	[ESG Lead / Data Owners]
8	Environmental performance by topic	[]	<i>[Utility, waste, water, chemical, sourcing evidence]</i>	[EHS / Operations]
9	Social performance by topic	[]	<i>[HR, OHS, training, grievance records]</i>	[HR / OSH]
10	Governance performance by topic	[]	<i>[Supplier, governance, ethics, risk records]</i>	[Procurement / Compliance]
11	Targets, action plans, and progress	[]	<i>[Action tracker]</i>	[Management / ESG Lead]
12	Framework mapping and indices	[]	<i>[GRI/SDG/framework mapping]</i>	[ESG Lead]
13	Omissions, limitations, estimates, assumptions	[]	<i>[Omission register]</i>	[ESG Lead / Management]
14	Management approval and publication record	[]	<i>[Sign-off checklist]</i>	[Management]

Recommended Disclosure Length

Disclosure type	Indicative length	Use case
Internal ESG progress report	10-20 pages	Good for management review and improvement planning.
Customer-facing ESG disclosure pack	15-30 pages plus appendices	Good for buyer ESG requests and supplier qualification.
Public ESG / sustainability report	25-50 pages	Good where the company wishes to communicate publicly with stakeholders.

2. Front Matter Templates

2.1 Management Statement / Foreword

Replace this sample with a short message from the Board, owner, Managing Director, CEO, or other senior leader. Keep it balanced: include achievements, challenges, data gaps, and next steps.

[Company Name] recognises that environmental protection, respect for human rights, responsible sourcing, worker welfare, ethical business conduct, and transparent governance are important to our long-term resilience and competitiveness. During [reporting year], we focused on [insert key ESG priorities]. We also recognise that improvement is still required in [insert main gaps or areas under development]. This disclosure summarises our material ESG topics, performance, actions, targets, and evidence basis for the reporting period [date] to [date].

2.2 About This Disclosure

Item	Disclosure input
Reporting purpose	<i>[Explain whether this is a public report, customer disclosure pack, internal ESG report, financing submission, or annual report section.]</i>
Reporting period	<i>[Start date] to [End date].</i>
Reporting boundary	<i>[List sites, operations, subsidiaries, business units, and material activities included.]</i>
Boundary exclusions	<i>[List excluded sites, suppliers, products, or data areas and explain why.]</i>
Frameworks referenced	<i>[MRC ESG Guidelines, GRI Standards, SDGs, NSRF/ISSB, TCFD/TNFD, MSNR, EUDR, GPSNR, FSC/PEFC/PBNC, i-ESG, Bursa, customer framework, or others as applicable.]</i>
Assurance status	<i>[Not assured / Internally reviewed / Limited assurance / Reasonable assurance / Customer verified. Include assurance provider if applicable.]</i>
Data basis	<i>[Actual data, invoices, meters, HR records, supplier declarations, estimates, assumptions, or mixed sources.]</i>
Contact point	<i>[Name, department, email, phone.]</i>

2.3 Suggested Statement of Use

Claim control: Use “prepared with reference to” unless the company has checked and met all requirements for claiming that the report is prepared “in accordance with” a specific standard.

This disclosure has been prepared with reference to the MRC ESG Guidelines and selected sustainability reporting references relevant to [Company Name]’s material ESG topics. Framework mapping is provided to show alignment only where relevant information and evidence are available. The mapping does not imply full compliance with every listed framework unless expressly stated and supported by evidence.

3. Company Profile and Business Overview

Purpose: This section gives readers enough context to understand the company's ESG impacts, risks, and reporting boundary.

Profile item	Input
Legal name of reporting entity	[Insert]
Business name / group name	[Insert]
Company registration number	[Insert]
Headquarters	[Insert address]
Main sites covered	[List factory / warehouse / office / branch sites]
Rubber value chain role	[Midstream processor / latex processor / downstream manufacturer / trader / exporter / other]
Main products	[e.g., block rubber, latex concentrate, gloves, tyres, industrial rubber goods, medical products, components]
Key raw materials	[Natural rubber / synthetic rubber / latex / chemicals / additives / packaging / other]
Major markets	[Malaysia / ASEAN / EU / US / China / Japan / other]
Customer segments	[Healthcare / automotive / industrial / consumer / distributors / OEM / other]
Workforce profile	[Total employees, contract workers, migrant workers, key worker groups]
Certifications / licences	[ISO, MSNR, FSC, PEFC, PBNC, customer audits, MRB licence, others]
Reporting year highlights	[2-4 ESG highlights, with balanced note on challenges]

3.1 Business and Value Chain Summary

Use the table to explain which activities are included in the ESG disclosure and where ESG risks may arise.

Value chain area	Company activities	Key ESG issues	Evidence examples
Upstream sourcing interface	[Natural rubber, suppliers, smallholders, dealers, plantations, sourcing countries / regions]	[Traceability, deforestation, land legality, biodiversity, labour, supplier documentation]	[Supplier declarations, licences, origin records, geolocation where required]
Midstream processing	[Processing activities, utilities, wastewater, chemical use]	[Energy, emissions, effluent, waste, hazardous substances, OHS, odour]	[Production records, utility bills, permits, monitoring records]
Downstream manufacturing	[Manufacturing lines, products, packaging, logistics]	[Labour, OHS, chemical exposure, product stewardship, material use, customer ESG requirements]	[HR records, OHS records, product records, customer requirements]
Cross-cutting governance	[Management systems, procurement, compliance, data management]	[ESG accountability, data quality, anti-corruption, risk management, grievance, due diligence]	[Policies, risk register, committee minutes, supplier files, approval records]

4. Sustainability Governance

Disclosure intent: Progressive disclosures should show who oversees ESG, who manages it, who owns data, and how ESG risks and claims are reviewed.

Governance level	Disclosure input	Evidence
Board / owner / highest governance body	[Oversight of ESG strategy, material topics, targets, risk, and disclosure approval.]	[Board minutes / owner approval / signed policy]
Senior management / ESG committee	[Reviews ESG performance, resources, risks, incidents, actions, and customer requirements.]	[Meeting minutes / KPI dashboard / action plan]
ESG lead / working group	[Coordinates data collection, evidence, checklist, reporting, and follow-up actions.]	[Data tracker / evidence register / draft report]
Department data owners	[Collect and validate data for HR, EHS, Finance, Procurement, Production, Compliance, and other functions.]	[Data ownership matrix / sign-off]
Internal review / audit	[Checks data accuracy, SOP implementation, corrective actions, and evidence availability.]	[Internal audit report / review checklist]

4.1 ESG Policies and Commitments

Policy / commitment	Status	Effective date	Owner	Evidence
ESG Policy / Sustainability Policy	[Approved / Under development / Not yet available]	[Date]	[Owner]	[Evidence ref]
Environmental Policy	[Approved / Under development / Not applicable]	[Date]	[Owner]	[Evidence ref]
Human Rights / Labour Policy	[Approved / Under development / Not applicable]	[Date]	[Owner]	[Evidence ref]
Occupational Safety and Health Policy	[Approved / Under development / Not applicable]	[Date]	[Owner]	[Evidence ref]
Supplier Code of Conduct / Responsible Sourcing Policy	[Approved / Under development / Not applicable]	[Date]	[Owner]	[Evidence ref]
Anti-Bribery and Anti-Corruption Policy	[Approved / Under development / Not applicable]	[Date]	[Owner]	[Evidence ref]
Whistleblowing / Grievance Procedure	[Approved / Under development / Not applicable]	[Date]	[Owner]	[Evidence ref]

4.2 ESG Risk and Opportunity Summary

Topic	Risk / opportunity	Priority	Controls	Action	Owner	Due
[ESG topic]	<i>[Risk or opportunity description]</i>	<i>[Low / Medium / High / Critical]</i>	<i>[Existing controls]</i>	<i>[Action required]</i>	<i>[Owner]</i>	<i>[Due date]</i>
Energy and emissions	<i>[High electricity use affects cost and climate disclosure readiness.]</i>	<i>[High]</i>	<i>[Energy monitoring / maintenance]</i>	<i>[Energy audit / efficiency projects]</i>	<i>[Maintenance / Finance]</i>	<i>[Date]</i>
Supplier traceability	<i>[Natural rubber origin and documentation requested by customers.]</i>	<i>[High]</i>	<i>[Supplier list / purchase records]</i>	<i>[Supplier mapping / due diligence file]</i>	<i>[Procurement]</i>	<i>[Date]</i>

5. Stakeholder Engagement and Materiality

5.1 Stakeholder Engagement Summary

Summarise stakeholder groups engaged during the reporting period. Include engagement methods and key ESG topics raised.

Stakeholder group	Engagement method	Key ESG topics raised	Response / follow-up	Owner
Employees / workers	[Survey / town hall / training / grievance channel]	[OHS, wages, welfare, training, grievance, culture]	[Action taken / planned]	[HR / ESG Lead]
Customers / buyers	[Questionnaire / audit / business review]	[Traceability, emissions, labour compliance, certifications, product quality]	[Action taken / planned]	[Sales / ESG Lead]
Suppliers / contractors	[Supplier assessment / briefing / audit]	[ESG expectations, documentation, traceability, corrective actions]	[Action taken / planned]	[Procurement]
Regulators / agencies	[Inspection / submission / consultation]	[Legal compliance, permits, OHS, environment, industry policy]	[Action taken / planned]	[Compliance / EHS]
Financial institutions / investors	[ESG data request / financing discussion]	[Climate, governance, risk controls, targets]	[Action taken / planned]	[Finance / Management]
Local communities	[Complaint channel / meeting / local authority contact]	[Odour, traffic, water, employment, community support]	[Action taken / planned]	[Site Manager / ESG Lead]

5.2 Materiality Assessment Summary

[Company Name] assessed material ESG topics using the MRC 29-topic structure. Each topic was reviewed for relevance to our own operations, workforce, supply chain, products, customers, regulatory exposure, stakeholder concerns, and business risks. Inputs considered included [customer ESG requirements, worker feedback, supplier information, legal compliance obligations, OHS records, environmental monitoring, audit findings, operational data, and management priorities]. The final list of material topics was reviewed and approved by [management / ESG Committee / Board / owner] on [date].

Pillar	Material topic	Why it is material	Boundary	Reporting treatment
Environmental	[Energy]	[High electricity and fuel use affects cost, emissions, and customer climate requests.]	[Own operations]	[Report KPI, actions, targets]
Environmental	[Waste]	[Production scrap, packaging, scheduled waste and waste contractors require controls.]	[Own operations and waste contractors]	[Report waste by type and actions]
Social	[OHS]	[Manufacturing involves machinery, chemicals, contractor work, and emergency risks.]	[Workers and contractors onsite]	[Report incidents, training, risk controls]
Social	[Forced labour]	[Migrant workers or recruitment]	[Own]	[Report controls]

Pillar	Material topic	Why it is material	Boundary	Reporting treatment
		<i>channels may create risk.]</i>	<i>operations, labour agents, contractors]</i>	<i>and grievance channels]</i>
Governance	<i>[Supplier due diligence]</i>	<i>[Natural rubber, chemicals, waste contractors and traceability requirements create supply chain risk.]</i>	<i>[Priority suppliers]</i>	<i>[Report supplier screening and corrective actions]</i>

6. MRC 29-Topic Applicability and Reporting Selector

Topic selection: Mark each topic as D=Direct, I=Indirect, P=Partial, Cust=Customer-triggered, Reg=Regulatory-triggered, N.A.=Not applicable, Review=Under review, Managed=Managed under another topic. Mark material topics for full disclosure.

Pillar	ESG topic	Applicability	Material?	Boundary	Evidence / reason
Environmental	Deforestation	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Environmental	Sustainable Land Use and Natural Ecosystem Conservation	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Environmental	Biodiversity	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Environmental	Emissions	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Environmental	Material Use and Circularity	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Environmental	Hazardous Substances	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Environmental	Energy	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Environmental	Soil Health	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Environmental	Water	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Environmental	Waste	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Social	Human Rights and Social Impact	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Social	Diversity, Equity and Inclusion	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Social	Workers' Rights	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Social	Occupational Health and Safety	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Social	Child Labour	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]

Pillar	ESG topic	Applicability	Material?	Boundary	Evidence / reason
Social	Forced or Compulsory Labour	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Social	Rights of Indigenous Peoples	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Social	Local Communities	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Social	Freedom of Association and Collective Bargaining	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Social	Training and Development	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Social	Pay and Equal Remuneration	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Governance	Supply Chain Traceability and Due Diligence	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Governance	Corporate Governance	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Governance	Business Ethics	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Governance	Transparency and Risk Management	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Governance	Tax Practices	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Governance	Anti-Corruption	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Governance	Stakeholder Engagement	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]
Governance	Regulatory Risk and Public Policy	[D / I / P / Cust / Reg / N.A. / Review / Managed]	[Yes / No]	[Own / Supplier / Customer / Product / Site]	[Evidence ref / reason]

7. ESG Performance Summary

Summary principle: This is a dashboard-style snapshot. It should be short, balanced, and evidence-backed. Include data gaps or incidents rather than only positive highlights.

Pillar	Selected KPI / indicator	Current year	Trend / baseline	Evidence	Next step
Environmental	[e.g., Scope 1 + Scope 2 emissions, energy intensity, water use, waste recycled]	[Insert result]	[Increase / decrease / new baseline]	[Evidence ref]	[Action / next step]
Social	[e.g., total employees, OHS incidents, training hours, grievances closed]	[Insert result]	[Increase / decrease / new baseline]	[Evidence ref]	[Action / next step]
Governance	[e.g., suppliers screened, ABAC training coverage, grievances, audit findings]	[Insert result]	[Increase / decrease / new baseline]	[Evidence ref]	[Action / next step]

7.1 Environmental KPI Summary

KPI	Unit	Current year	Prior year / baseline	Evidence	Owner
Electricity consumption	[kWh]	[Current year]	[Prior year]	[Bills / meter logs]	[Finance / Facilities]
Fuel consumption	[L / kg / GJ]	[Current year]	[Prior year]	[Invoices / fuel logs]	[Maintenance / Logistics]
Scope 1 emissions	[tCO ₂ e]	[Current year]	[Prior year]	[GHG workbook]	[ESG / EHS]
Scope 2 emissions	[tCO ₂ e]	[Current year]	[Prior year]	[Electricity data / emission factor]	[ESG / Finance]
Water withdrawal	[m ³]	[Current year]	[Prior year]	[Water bills / meters]	[EHS / Facilities]
Waste generated	[tonnes]	[Current year]	[Prior year]	[Waste records]	[EHS / Warehouse]
Scheduled waste	[tonnes]	[Current year]	[Prior year]	[Consignment notes]	[EHS]
Material use	[tonnes / kg]	[Current year]	[Prior year]	[Purchase / production records]	[Procurement / Production]
Spills / exceedances / environmental complaints	[count]	[Current year]	[Prior year]	[Incident / complaint log]	[EHS]

7.2 Social KPI Summary

KPI	Unit	Current year	Prior year / baseline	Evidence	Owner
Total employees	[count]	[Current year]	[Prior year]	[HR records]	[HR]
Migrant / contract workers	[count]	[Current year]	[Prior year]	[HR / contractor records]	[HR]
Training hours	[hours]	[Current year]	[Prior year]	[Attendance records]	[HR / Training]
OHS incidents / lost time injuries	[count]	[Current year]	[Prior year]	[Incident records]	[OSH / EHS]
OHS training coverage	[%]	[Current year]	[Prior year]	[Training records]	[OSH / HR]
Employee grievances received / closed	[count / %]	[Current year]	[Prior year]	[Grievance register]	[HR / Compliance]
Wage / working hour compliance checks	[count / %]	[Current year]	[Prior year]	[Payroll / time records]	[HR / Finance]

7.3 Governance KPI Summary

KPI	Unit	Current year	Prior year / baseline	Evidence	Owner
Suppliers screened for ESG / traceability	<i>[number / %]</i>	<i>[Current year]</i>	<i>[Prior year]</i>	<i>[Supplier tracker]</i>	<i>[Procurement]</i>
Priority suppliers with signed Code of Conduct	<i>[number / %]</i>	<i>[Current year]</i>	<i>[Prior year]</i>	<i>[Acknowledgements]</i>	<i>[Procurement]</i>
Supplier corrective actions closed	<i>[number / %]</i>	<i>[Current year]</i>	<i>[Prior year]</i>	<i>[CAP tracker]</i>	<i>[Procurement / ESG]</i>
Code of Conduct / ABAC training coverage	<i>[%]</i>	<i>[Current year]</i>	<i>[Prior year]</i>	<i>[Training records]</i>	<i>[Compliance / HR]</i>
Whistleblowing / ethics cases received / closed	<i>[count / %]</i>	<i>[Current year]</i>	<i>[Prior year]</i>	<i>[Case register]</i>	<i>[Compliance]</i>
ESG data points supported by evidence	<i>[%]</i>	<i>[Current year]</i>	<i>[Prior year]</i>	<i>[Evidence register]</i>	<i>[ESG Lead]</i>
Regulatory non-compliances	<i>[count]</i>	<i>[Current year]</i>	<i>[Prior year]</i>	<i>[Compliance register]</i>	<i>[Compliance]</i>

8. Material Topic Disclosure Module

How to use this module: Copy this module for each material ESG topic. Use the specific topic guidance and ESG Checklist indicators to determine the most relevant metrics and verifiers.

Topic element	Disclosure text / input
Topic title	<i>[Insert material ESG topic, e.g., Emissions / OHS / Supplier Due Diligence]</i>
Pillar	<i>[Environmental / Social / Governance]</i>
Materiality explanation	<i>[Explain why the topic is material to the company, stakeholders, value chain, compliance, market access, cost, risk, or opportunity.]</i>
Boundary	<i>[Own operations / suppliers / contractors / customers / communities / sites / products]</i>
Policy / commitment	<i>[Describe policy or commitment. State if still under development.]</i>
Governance and data owner	<i>[Board / management oversight, department owner, data owner]</i>
Key risks and impacts	<i>[Actual or potential impacts, affected stakeholders, risk level]</i>
Actions during reporting period	<i>[Controls, programmes, corrective actions, initiatives, supplier engagement, training]</i>
Performance data / KPIs	<i>[Refer to KPI table below]</i>
Incidents / grievances / findings	<i>[Report material incidents, findings, complaints, or state none identified based on records.]</i>
Targets / improvement actions	<i>[Targets, baseline, timeline, owner, status]</i>
Evidence basis	<i>[List source documents and evidence pack references]</i>
Limitations / omissions	<i>[Explain unavailable data, estimates, boundary exclusions, confidentiality constraints, under-review items]</i>

8.1 Topic KPI Table

KPI	Unit	Current year	Prior year / baseline	Target	Evidence	Owner
<i>[KPI 1]</i>	<i>[Unit]</i>	<i>[Current year]</i>	<i>[Prior year / baseline]</i>	<i>[Target]</i>	<i>[Evidence ref]</i>	<i>[Owner]</i>
<i>[KPI 2]</i>	<i>[Unit]</i>	<i>[Current year]</i>	<i>[Prior year / baseline]</i>	<i>[Target]</i>	<i>[Evidence ref]</i>	<i>[Owner]</i>
<i>[KPI 3]</i>	<i>[Unit]</i>	<i>[Current year]</i>	<i>[Prior year / baseline]</i>	<i>[Target]</i>	<i>[Evidence ref]</i>	<i>[Owner]</i>

8.2 Sample Topic Narrative

[Topic Name] is material to [Company Name] because [reason]. The topic affects [stakeholders / environment / operations / customers] and is linked to [risk / opportunity / legal or customer requirement]. During [reporting year], the company implemented [actions]. Performance is measured through [KPIs]. Data was collected from [source documents] and reviewed by [data owner / management]. The company plans to [next actions / target] by [date]. Limitations for this reporting period include [data gap / boundary issue / estimate], and improvement actions are listed in the action plan.

9. Climate, Emissions, and Low-Carbon Disclosure Module

Climate disclosure: Use this module where Emissions, Energy, Climate Risk, or buyer carbon data requests are material. At minimum, disclose Scope 1 and Scope 2 where data is available, and explain Scope 3 screening status or data gaps.

Disclosure area	Input
Climate governance	<i>[Who oversees climate and emissions matters? How often are they reviewed?]</i>
Climate-related risks	<i>[Energy cost, carbon pricing, market requirements, buyer carbon data requests, flood, heat, water stress, supply chain disruption, technology change]</i>
Climate-related opportunities	<i>[Energy efficiency, renewable energy, process improvements, low-carbon products, waste reduction, financing]</i>
GHG boundary	<i>[Sites, activities, fuels, electricity, vehicles, refrigerants, logistics, materials included or excluded]</i>
Methodology	<i>[GHG Protocol / recognised emission factors / local grid factor / customer method / estimation method]</i>
Scope 1 emissions	<i>[tCO2e and sources: fuel, vehicles, refrigerants, generators, other]</i>
Scope 2 emissions	<i>[tCO2e from purchased electricity or energy]</i>
Scope 3 status	<i>[Calculated / screened / not yet calculated; priority categories such as purchased goods, logistics, waste, end-of-life]</i>
Reduction actions	<i>[Efficiency measures, leak repairs, maintenance, renewable electricity, process optimisation]</i>
Targets and transition plan	<i>[Baseline, short-term target, long-term aspiration, responsible owner, timeline]</i>
Data limitations	<i>[Missing data, estimates, supplier data gaps, boundary limitations]</i>

9.1 GHG Data Table

Category	Source / type	Activity data	Unit	Emissions	Evidence	Owner
Scope 1 - stationary fuel	<i>[fuel type]</i>	<i>[quantity]</i>	<i>[unit]</i>	<i>[tCO2e]</i>	<i>[Fuel invoices / logs]</i>	<i>[Owner]</i>
Scope 1 - mobile fuel	<i>[fuel type]</i>	<i>[quantity]</i>	<i>[unit]</i>	<i>[tCO2e]</i>	<i>[Fuel cards / vehicle logs]</i>	<i>[Owner]</i>
Scope 1 - refrigerants	<i>[gas type]</i>	<i>[quantity]</i>	<i>[kg]</i>	<i>[tCO2e]</i>	<i>[Maintenance / top-up records]</i>	<i>[Owner]</i>
Scope 2 - purchased electricity	<i>[grid / supplier]</i>	<i>[quantity]</i>	<i>[kWh]</i>	<i>[tCO2e]</i>	<i>[Electricity bills / meter logs]</i>	<i>[Owner]</i>
Scope 3 - purchased goods and services	<i>[screened / calculated]</i>	<i>[quantity]</i>	<i>[unit]</i>	<i>[tCO2e or N/A]</i>	<i>[Supplier data / purchase records]</i>	<i>[Owner]</i>
Scope 3 - waste generated in operations	<i>[waste type]</i>	<i>[quantity]</i>	<i>[tonnes]</i>	<i>[tCO2e or N/A]</i>	<i>[Waste records]</i>	<i>[Owner]</i>
Scope 3 - transportation and distribution	<i>[mode]</i>	<i>[quantity]</i>	<i>[km / tonne-km]</i>	<i>[tCO2e or N/A]</i>	<i>[Logistics records]</i>	<i>[Owner]</i>

10. Supply Chain Traceability and Due Diligence Disclosure Module

Supply chain disclosure: Use this module where natural rubber, synthetic rubber, chemicals, packaging, contractors, recruitment agents, logistics providers, or waste contractors create material ESG risk or customer requirements.

Disclosure area	Input
Supply chain scope	<i>[List material supplier categories covered: natural rubber, latex, synthetic rubber, chemicals, packaging, contractors, logistics, waste vendors, recruitment agents]</i>
Supplier policy / code	<i>[Describe supplier ESG policy or Supplier Code of Conduct and acknowledgement status]</i>
Supplier screening approach	<i>[Onboarding checks, questionnaire, licences, certifications, ESG declarations, customer-specific data]</i>
Risk assessment criteria	<i>[ESG risk, traceability risk, spend, criticality, customer exposure, country / commodity risk]</i>
Traceability controls	<i>[Purchase records, delivery orders, batch records, origin, geolocation where required, chain-of-custody, mass balance]</i>
Natural rubber / EUDR-oriented readiness	<i>[Product applicability, supplier mapping, origin, geolocation, legality, no-deforestation evidence, risk mitigation]</i>
Human rights due diligence	<i>[Labour practices, forced labour, child labour, recruitment fees, migrant worker protection, worker grievance]</i>
Environmental supplier due diligence	<i>[Deforestation, water, waste, emissions, chemicals, permits, biodiversity]</i>
Supplier engagement and corrective actions	<i>[Briefings, audits, CAPs, training, escalation, suspension, responsible disengagement]</i>
Limitations and next steps	<i>[Data gaps, suppliers under review, timeline for expanded coverage]</i>

10.1 Supplier Due Diligence KPI Table

KPI	Result	Evidence	Owner
Total suppliers in scope	<i>[number]</i>	<i>[Evidence ref]</i>	<i>[Owner]</i>
Priority suppliers identified	<i>[number / %]</i>	<i>[Risk matrix]</i>	<i>[Procurement]</i>
Suppliers screened using ESG questionnaire	<i>[number / %]</i>	<i>[Questionnaire tracker]</i>	<i>[Procurement / ESG]</i>
Suppliers acknowledging Supplier Code of Conduct	<i>[number / %]</i>	<i>[Acknowledgement file]</i>	<i>[Procurement]</i>
Suppliers with traceability / origin records	<i>[number / %]</i>	<i>[Traceability register]</i>	<i>[Procurement]</i>
High-risk suppliers with corrective action plan	<i>[number]</i>	<i>[CAP tracker]</i>	<i>[Procurement / ESG]</i>
Corrective actions closed on time	<i>[number / %]</i>	<i>[CAP closure evidence]</i>	<i>[Procurement / ESG]</i>

11. Targets, Action Plans, and Progress

All targets and commitments disclosed externally should be specific, assigned to an owner, and transferred into the ESG action tracker after publication.

Topic	Target / action	Baseline	Timeline	Owner	Status	Evidence
[Material topic]	[Target / action]	[Baseline]	[Target year / due date]	[Owner]	[Status]	[Evidence / progress note]
Energy	[Reduce electricity intensity by X%]	[YYYY baseline]	[YYYY]	[Maintenance / Finance]	[On track / delayed / completed]	[Energy dashboard / bills]
OHS	[Complete machine safety risk assessment]	[Current status]	[Date]	[OSH / Production]	[In progress]	[HIRARC / inspection report]
Supplier due diligence	[Screen 80% of priority suppliers]	[Baseline]	[Date]	[Procurement]	[Not started / in progress]	[Supplier tracker]

12. Framework Mapping and Indices

Mapping caution: Map only relevant topics. Avoid claiming full compliance with a framework unless all applicable requirements have been checked and evidence is available.

Topic	GRI	SDG	Other requirement	Section	Evidence / limitation
[MRC ESG topic]	[GRI reference, if used]	[SDG link]	[MSNR / EUDR / GPSNR / FSC / PEFC / PBNC / i-ESG / NSRF / TCFD / TNFD / Bursa / customer requirement]	[Report section]	[Evidence ref / limitations]
Emissions	[GRI 305]	[SDG 13]	[TCFD / NSRF / buyer carbon request]	[Environmental Performance]	[GHG workbook]
Waste	[GRI 306]	[SDG 12]	[DOE scheduled waste / customer requirement]	[Environmental Performance]	[Waste register]
OHS	[GRI 403]	[SDG 3, SDG 8]	[DOSH / customer social audit]	[Social Performance]	[HIRARC / incident logs]
Forced Labour	[GRI 409]	[SDG 8]	[Customer social compliance / ethical recruitment]	[Social Performance]	[Recruitment records]
Supplier Due Diligence	[GRI 308 / GRI 414]	[SDG 12 / SDG 15]	[MSNR / EUDR / GPSNR / Supplier Code]	[Governance Performance]	[Supplier tracker]
Anti-Corruption	[GRI 205]	[SDG 16]	[MACC Section 17A / ABAC programme]	[Governance Performance]	[Training / declarations]

13. Omissions, Data Limitations, and Assumptions

Omission rule: Do not leave blank cells or write only N.A. Explain why a disclosure is omitted and how the company will improve data collection where relevant.

Topic	Omitted item	Expected	Reason	Explanation	Partial info	Action	Owner	Date	Approval
[ESG topic]	[Indicator / data point omitted]	[Expected disclosure]	[Reason: not applicable / unavailable / incomplete / confidential / legal restriction / boundary limitation / under development / managed elsewhere]	[Clear explanation]	[Available partial information]	[Improvement action]	[Owner]	[Target date]	[Approval / review date]
Scope 3 emissions	[Supplier and logistics emissions]	[Total relevant Scope 3 emissions]	[Information unavailable / incomplete]	[Supplier and logistics data is not yet consistently available.]	[Scope 3 categories screened but not quantified.]	[Collect data from priority logistics and material suppliers next cycle.]	[ESG / Procurement]	[Date]	[Management approved]
Deforestation	[Geolocation for all natural rubber inputs]	[Origin and geolocation where required]	[Customer-triggered / under review]	[Applicable only for selected EU-linked products and pending customer scope confirmation.]	[Supplier origin records available for priority suppliers.]	[Update supplier declaration and traceability register.]	[Procurement]	[Date]	[Management approved]

14. Evidence Index

Evidence control: The evidence index is for internal control and verification readiness. It does not need to be published in full, especially where supplier, worker, payroll, geolocation, or commercial information is confidential.

Evidence area	Examples	Location / reference	Owner	Status	Notes
Governance	[ESG policy, committee minutes, risk register, approval records]	[Folder / file ref]	[Owner]	[Complete / Partial / Missing]	[Notes]
Environmental	[Electricity bills, fuel logs, GHG workbook, water bills, waste records, chemical inventory]	[Folder / file ref]	[Owner]	[Complete / Partial / Missing]	[Notes]
Social	[HR records, payroll checks, working hours, training, OHS, grievance, accommodation records]	[Folder / file ref]	[Owner]	[Complete / Partial / Missing]	[Notes]
Supply chain	[Supplier list, declarations, traceability records, certificates, supplier CAPs]	[Folder / file ref]	[Owner]	[Complete / Partial / Missing]	[Notes]
Reporting	[Materiality assessment, KPI tracker, omissions, framework mapping, approval checklist]	[Folder / file ref]	[Owner]	[Complete / Partial / Missing]	[Notes]

15. Management Review and Approval Checklist

Review question	Response / remarks
Has the reporting boundary been clearly stated?	[Yes / No / Remarks]
Has the reporting period been clearly stated?	[Yes / No / Remarks]
Have material ESG topics been identified and approved?	[Yes / No / Remarks]
Are all reported data points supported by evidence?	[Yes / No / Remarks]
Have estimates and assumptions been explained?	[Yes / No / Remarks]
Have omissions and limitations been explained?	[Yes / No / Remarks]
Are ESG, sustainability, traceability, emissions, labour, and sourcing claims accurate and not overstated?	[Yes / No / Remarks]
Has confidential information been protected?	[Yes / No / Remarks]
Have data owners reviewed their sections?	[Yes / No / Remarks]
Has management reviewed high-risk disclosures, incidents, grievances, and corrective actions?	[Yes / No / Remarks]
Has the final report been approved by authorised management?	[Yes / No / Remarks]
Has the final version been stored with the evidence pack?	[Yes / No / Remarks]
Have targets and commitments been added to the ESG action tracker?	[Yes / No / Remarks]

Approval Record

Approval item	Input
Prepared by	[Name / Role / Date]
Reviewed by data owners	[Names / Roles / Dates]
Evidence checked by	[Name / Role / Date]
Legal / confidentiality review	[Name / Role / Date / N.A.]
Final approval	[Name / Role / Date]
Publication / submission date	[Date]
Distribution list	[Internal / customer / public / restricted]
Next reporting cycle review date	[Date]

Appendix A. Quick Completion Guide for Progressive Users

Stage	Key actions
Before drafting	Confirm boundary, material topics, data owners, evidence folder, and approval timeline.
While drafting	Use balanced wording. Report material incidents, data gaps, and limitations. Avoid unsupported claims.
Before approval	Complete evidence check, omissions review, framework mapping review, confidentiality review, and management sign-off.
After publication / submission	Transfer commitments into the action tracker and record feedback for the next reporting cycle.

Appendix B. Publication Options

Option	Suitable for
Internal ESG report	Early-stage or progressive companies seeking management review and annual improvement planning.
Customer-facing ESG disclosure pack	Suppliers responding to buyer requirements, audits, tenders, or customer ESG questionnaires.
Public ESG report on website	Companies seeking broader transparency with customers, financiers, workers, and stakeholders.
Annual report sustainability section	Companies with annual reporting obligations or group-level reporting.
ESG data pack	Companies needing structured evidence for customers, financiers, or assurance preparation.
Summary ESG factsheet	Companies needing a concise external summary supported by internal evidence.

Appendix C. Source Alignment Notes

This tool pack template is designed to align with the MRC ESG Guidelines and the existing MRC practical ESG guide for Malaysian rubber processors and manufacturers. Users should apply it together with the ESG Checklist, topic-specific guidance, materiality tools, evidence registers, supplier due diligence tools, and data trackers.

Suggested supporting tools to complete this template: ESG Checklist, materiality assessment worksheet, stakeholder engagement log, ESG risk register, KPI tracker, evidence register, supplier due diligence file, GHG calculation workbook, omission register, and ESG action plan.