

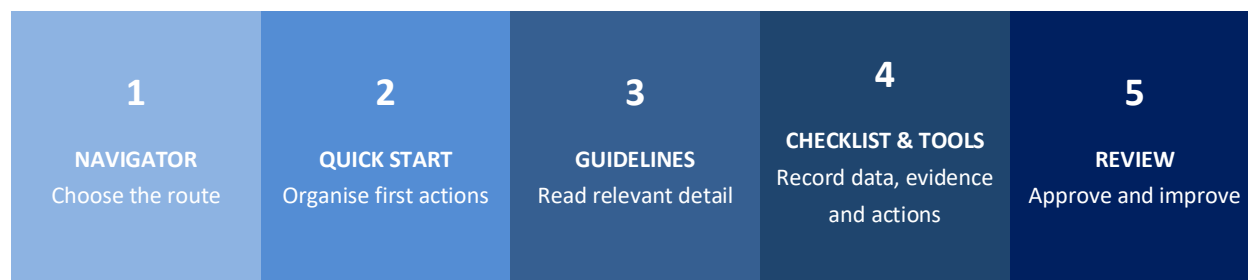
MRC ESG GUIDELINES

PACKAGE NAVIGATION GUIDE

*How the documents and tools work together, what to open,
and what to do next*

1. PACKAGE JOURNEY

Use the package in a connected sequence. Begin with the Navigator, move to the Quick Start Guide, read only the relevant detailed sections, complete the supporting tools, then review evidence and improve.



2. WHAT EACH PACKAGE LAYER DOES

Package layer	Use it when	Main input	Main output / next step
Navigator	You need to decide where to start	Current company need or trigger	Selected route and files to open
Quick Start Guide	You need practical first actions	Company profile, current evidence and immediate request	Owners, evidence folders, topic screen and action plan
Guidelines Parts 1-3	You need context, governance, materiality or topic selection	Company context, stakeholders and obligations	Governance arrangements and relevant topic list
Guidelines Parts 4-6	You need environmental, social or governance topic guidance	Applicable/material topics and current controls	Topic-specific controls, indicators, evidence and gaps
Guidelines Parts 7-8	You need reporting, data quality, maturity or improvement planning	Data, evidence, material topics and gaps	Disclosure, maturity view, action plan and review cycle
Guidelines Part 9	You need the Checklist, templates, framework mapping or references	Relevant topics and reporting need	Completed checklist/template and documented evidence
Tools 01-12	You need to perform a specific task	Relevant company data and evidence	Editable working record linked to the Guidelines

3. PROPORTIONAL USE: What Is Required?

Important

The 29 ESG topics are a comprehensive reference set. They are not automatically mandatory for every organisation. Screen the topics, select those that are applicable and material, explain exclusions or matters under review, and revisit decisions when operations, impacts, laws, customers or the value chain change. Applicable legal, regulatory and contractual obligations remain mandatory.

Decision	Question	Record
Applicable?	Does the matter arise from activities, impacts, workers, suppliers, customers, laws, contracts or market access?	Applicable / indirect / customer-regulatory triggered / not currently applicable / under review
Material?	Is it significant enough to manage, monitor, decide on or report?	Reason, evidence, stakeholder input and management approval
Maturity?	How consistently can the organisation govern, manage, evidence and improve the relevant matter?	Core / Progressive / Leading starting point and next improvement

4. ROLES AND INTEGRATION

A new ESG position is optional. An existing manager, employee, department, committee, risk owner or management-system representative may act as the ESG Coordinator or Designated Person. Senior management remains accountable.

PROFILE	PRIORITISE	MAP	INTEGRATE	REVIEW
Context and governance	Applicable/material topics	Risks, controls and owners	ERM, plans, KPIs, budgets and reporting	Evidence and improvement

5. TOOL SELECTION MAP

TOOL	PURPOSE	USE AFTER / WITH
01	Company ESG Profile Tool	Navigator / Quick Start QS2
02	Maturity Self-Assessment	Checklist or reporting cycle
03	29 Topic Applicability Matrix	Company profile and obligations review
04	Materiality Assessment Worksheet	Applicability screen and stakeholder input
05	Evidence Register	Every route and topic
06	ESG Action Plan Template	Checklist/gap assessment
07	30-60-90 Day Starter Plan	Core/early-stage route
08	ESG Data Ownership Matrix	Governance and data collection
09	Supplier Due Diligence Form	Procurement/traceability route
10	GHG Starter Calculator	Emissions route
11	ESG Reporting Template	Disclosure route
12	Roadmap Builder	Progressive/Leading improvement route