

MRC ESG Navigator

One-page route map for Malaysian rubber processors and manufacturers

Use with the ESG Guidelines, Checklist and Tool Pack
Final industry guide

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.

PROPORTIONAL USE: The 29 ESG topics form a comprehensive reference set; they are not automatically mandatory for every organisation. Screen applicability, prioritise material matters, and always address applicable legal, regulatory, contractual and customer obligations.

NAVIGATOR Choose route	QUICK START Take first steps	GUIDELINES Read relevant detail	CHECKLIST + TOOLS Record evidence and actions	REVIEW Approve and improve
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1. DEVELOP	2. REPORT	3. TRACK	4. REPEAT
- Define boundary and value-chain role. - Screen the 29 ESG topics. - Identify stakeholders, material risks and opportunities. - Use an existing suitable ESG Coordinator or Designated Person and assign data owners; creating a new post is optional. Core tools: Company Profile, Applicability Matrix, Materiality Worksheet.	- Collect ESG data and supporting evidence. - Confirm reporting boundary, assumptions and omissions. - Prepare disclosure only for material topics. - Review and approve external claims. Progressive tools: Evidence Register, Data Ownership Matrix, ESG Reporting Template.	- Use Checklist status: Implemented, Partial, Not Implemented, Not Applicable, Info Unavailable, Under Review. - Convert gaps into actions. - Score maturity as Core, Progressive or Leading. Tracking tools: ESG Checklist, Maturity Self-Assessment, KPI Dashboard.	- Review performance, stakeholder feedback and new requirements annually. - Update materiality, suppliers, targets, SOPs and action plans. - Move from quick wins to measurable roadmaps. Leading tools: Action Plan, Supplier Due Diligence, GHG Calculator, Roadmap Builder.

Start here: Core - Best for early-stage users. - 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. - Output: 30-60-90 Starter Plan + Gap Register.	Build depth: Progressive - Best for companies with assigned owners and basic evidence. - Confirm material topics, data owners, KPIs, evidence, boundaries and omissions. Prepare balanced internal, customer-facing or public ESG disclosure. - Output: ESG Disclosure Pack + KPI Tracker.	Scale up: Leading - Best for mature users, exporters or companies with buyer due diligence. - Set baselines, SMART targets, transition actions, budget, RACI, supplier traceability, climate plan and management reviews. - Output: Multi-year Roadmap + Verification Pack.
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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, Not Applicable 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.