



CKGSB ESG Assessment Map

(For All Industries)

Environmental

Manage the environmental impact of a company and its supply chain

E1 Carbon Emission Focus on carbon emissions, optimize energy use	<input type="checkbox"/> E1-1 Analyze carbon emission data during production and operation Set long-term and short-term carbon reduction targets, and evaluate their effectiveness	<input type="checkbox"/> E1-2 Improve energy efficiency or use renewable energy Achieve goals with lower energy consumption. Increase the proportion of renewable energy use	<input type="checkbox"/> E1-3 Promote transition to a low-carbon supply chain Propose low-carbon initiatives; Provide technology and resources to support the transformation of the supply chain	E2 Pollution and Waste Management Avoid the negative impact of wastes and noxious substances on soil and ecology during production and operations	<input type="checkbox"/> E2-1 Manage waste/hazardous/polluting substances Maximize pollution reduction, including gases, liquids and solids, etc.; Emit to higher standards; Take remedial measures for inevitable pollution	<input type="checkbox"/> E2-2 Adopt Environmentally friendly procurement standards Integrate environmental criteria into supplier selection; Work with suppliers to reduce the environmental impact of the supply chain		
	E3 Resource Management Consume fewer natural resources; Use resources that are more economical, durable and recyclable	<input type="checkbox"/> E3-1 Conserve water recycle water E.g., Implement water-saving measures in daily operations; Use technology to enhance the recycling of water used in production	<input type="checkbox"/> E3-2 Optimize the use of raw materials and packaging E.g., Minimize raw material use, packaging, and consumables; streamline design for efficiency		<input type="checkbox"/> E3-3 Produce and use more durable products E.g., Properly select and maintain production line machines; use more durable printers, light bulbs, etc	<input type="checkbox"/> E3-4 Use recyclable or renewable resources E.g., Use recycled or regenerated materials in production and operations	<input type="checkbox"/> E3-5 Recycle and recall products with responsibility Recycle products at the end of their life and recall defective products to ensure proper disposal or reuse	More

Social

Manage the Impact of corporate operations on various stakeholders

S1 Products and Customers Provide customers with better and more cost-effective products/services	<input type="checkbox"/> S1-1 Protect customer's privacy and data security Adopt effective measures and technologies to protect customer privacy and data from misuse or leaks. Establish a system to deal with complaints	<input type="checkbox"/> S1-2 Enhance the quality and safety of products Ensure the product quality and safety consistently meets the standard; Adopt higher standards to provide products or services	<input type="checkbox"/> S1-3 Provide adequate product information Ensure customers are informed about the proper use and disposal of products. Be transparent about the supply chain and its environmental and social effects	<input type="checkbox"/> S1-4 Provide more cost-effective products/services Provide quality products/services at more affordable prices	<input type="checkbox"/> S1-5 Serve the underserved population Make products/services accessible to and equally beneficial for low-income individuals and underserved groups, such as the elderly, disabled, and children	More	
	S2 Employee Development and Welfare Value employee development, and offer a platform for personal growth and value realization	<input type="checkbox"/> S2-1 Ensure employees' economic interests Pay wages on time; Offer competitive industry wages; Communicate significant changes to employees with ample notice	<input type="checkbox"/> S2-2 Provide employee safety and security Establish safety rules and drills to avoid workplace accidents and occupational diseases	<input type="checkbox"/> S2-3 Provide workplace physical and mental health support programs E.g., Provide annual medical check-ups; promote a balanced work schedule; offer services for health and mental well-being	<input type="checkbox"/> S2-4 Support employees' career development E.g., Offer structured training, job rotation, promotion opportunities, and innovation incubation to foster career development		<input type="checkbox"/> S2-5 Create a diverse and inclusive work environment Provide training on inclusive themes; Set up a mechanism to handle discrimination complaints (covering gender, pregnancy, ability, age, etc.) and tackle unconscious discrimination
		S3 Local Community Engagement Provide funds/talent/technology for local community development	<input type="checkbox"/> S3-1 Provide job opportunities for the local community Prioritize the local workforce, suppliers and partners	<input type="checkbox"/> S3-2 Employ disadvantaged groups Employ individuals with disabilities, women, and the elderly, ensuring equal pay, growth opportunities, and recognition	<input type="checkbox"/> S3-3 Apply the business value chain to solving social issues Leverage business resources (such as facilities, talent, technology, and network) to meet demands from local communities and public governance		S4 Partners Foster supply chain collaboration and advance ESG initiatives with partners

Governance

Design policies for sustained and stable company growth, and innovate in governance to boost organizational performance

G1 Strategies and Missions Include positive social impact in corporate strategy	<input type="checkbox"/> G1-1 Include positive social impact in corporate strategy Identify the altruistic aspects of a company' mission and express them into strategic initiatives	G2 Ethics and Transparency Value ethics and business integrity, and maintain full and transparent communication with stakeholders	<input type="checkbox"/> G2-1 Business ethics training and management Provide training on anti-corruption, unfair competition, and professional integrity; Establish a reporting and disciplinary system; Include business ethics clauses in supplier contracts	<input type="checkbox"/> G2-2 Communicate fully with stakeholders Communicate companies' operational and management performance responsibly to stakeholders (including regulators, shareholders, employees, etc.), and respond to their concerns	<input type="checkbox"/> G2-3 Disclose ESG impact data Regularly disclose reports, data, or progress on ESG and sustainable development	More		
	G3 Ownership and Governance Design a healthy equity relationship, governance structure, and decision-making participation mechanism to ensure stable and effective company operations		<input type="checkbox"/> G3-1 Refine ownership and governance structure Regularly review and refine ownership and governance systems to prevent unstable operations and disputes that could harm shareholders' interests	<input type="checkbox"/> G3-2 Build an ESG-focused structure and mechanism Assign a dedicated team to manage ESG matters, with direct involvement and oversight from senior management	<input type="checkbox"/> G3-3 Oversee members of the board of directors, supervisors, and senior executives Monitor these people in key positions in terms of their diversity, compensation, diligence, and decision quality		<input type="checkbox"/> G3-4 Strengthen risk management Implement systematic risk control, early warning systems, and response protocols	<input type="checkbox"/> G3-5 Improve employee engagement Establish mechanisms to encourage frontline employees to engage in the discussions on company goals, innovation, and key decisions
			<input type="checkbox"/> G3-6 Share financial rewards with employees Provide employee stock ownership, options, dividends, or other similar mechanisms for shared governance and profit-sharing					