

# CHECKLIST

## ESG

### 1. Environmental Practices

- Does the company have a clear environmental policy in place?
- Has the company identified and assessed its key environmental impacts?
- Are there processes in place to minimize resource consumption and waste generation?
- Does the company measure and report its carbon emissions and energy usage?
- Has the company set specific targets to reduce its environmental footprint?

### 2. Social Practices

- Does the company have policies in place to promote diversity, equity, and inclusion?
- Has the company established health and safety measures to ensure employee well-being?
- Does the company engage with local communities and contribute positively to their development?
- Has the company implemented ethical supply chain practices and fair labor standards?
- Is the company transparent in disclosing social performance data and metrics?

### 3. Governance Practices

- Does the company have a clearly defined code of ethics and conduct?
- Has the company established an independent and diverse board of directors?
- Is executive compensation aligned with long-term sustainable performance?
- Does the company maintain effective risk management and internal control systems?
- Does the company disclose accurate and reliable financial information?

### 4. Reporting and Disclosure

- Does the company publish an annual sustainability report or integrated report?
- Does the company follow recognized reporting frameworks such as GRI, SASB, or TCFD?
- Are sustainability goals and targets disclosed by the company?
- Does the company engage in third-party assurance of its sustainability reporting?
- - Is the company transparent in communicating progress and challenges related to sustainability?

### 5. Stakeholder Engagement

- Does the company actively engage with stakeholders to understand their concerns and expectations?
- Does the company have mechanisms in place to address stakeholder feedback?
- Has the company established effective channels of communication with investors regarding ESG issues?
- Does the company participate in relevant industry initiatives and collaborate with peers to drive sustainability improvements?
- Has the company developed a comprehensive stakeholder engagement strategy?