



**the last answer is good. can you keep the framework and add more details based on the attached doc input, and add possible answer options or ranges for each of your questions**

Okay, incorporating the details from the attached Excel file, here's the revised approach with more precise questions, answer options, and guidelines, based on the CEPAR framework and materiality assessments:

**Precise Questions for Corporations on ESG Performance (Enhanced)**

This section is structured around the "step 1" framework provided: **What has the company done?** categorized into **E, S, G.**

**I. Environmental**

1. **Carbon Footprint Measurement and Reduction:**
   * Question: "What Scope 1, 2, and 3 greenhouse gas emissions has your company measured in the last reporting year? Please provide figures in metric tons CO2e."
   * Possible Answers:
     + "Scope 1: $$Number] metric tons CO2e"

"Scope 2:

* + - Year]."

"Reduce Scope 3 emissions by $Percentage]% by $Year] (for categories

* + - Percentage]% of our energy comes from renewable sources."

"We are currently at $Percentage]% and aim to reach $Percentage]% by

* + - Percentage]% reduction in energy consumption."

"Upgraded HVAC systems to more energy-efficient models, resulting in

* + - Percentage]% through process optimization."

"Partnered with

* + - Percentage]% recycled materials in our product packaging."
    - "Exploring opportunities to incorporate circular economy principles."

1. **Water Management:**
   * Question: "How does your company manage water usage, especially in water-stressed areas?"
   * Possible Answers:
     + "Water-efficient fixtures in all facilities"
     + "Recycling and reuse of water in industrial processes"
2. **Land Use and Biodiversity:**
   * Question: "Does your company's operations impact any sensitive ecosystems or protected areas? If so, what measures are in place to mitigate these impacts?"
   * Possible Answers:
     + "Implementing environmental impact assessments for all new projects"
     + "Partnering with conservation organizations to protect biodiversity"

**II. Social**

1. **Labor Practices and Human Rights:**
   * Question: "What labor standards does your company adhere to (e.g., ILO conventions)?"
   * Possible Answers:
     + "We adhere to ILO core labor standards"
     + "We comply with local labor laws and regulations"
   * Question: "What are the key elements of your company's diversity and inclusion (D&I) policy?"
   * Possible Answers:
     + "Equal opportunity employment for all individuals regardless of race, gender, religion, etc."
     + "Accessibility and accommodations for people with disabilities"
2. **Health and Safety:**
   * Question: "How does your company ensure the health and safety of its workers?"
   * Possible Answers:
     + "Regular safety training programs"
     + "Adherence to OSHA standards"
3. **Community Relations:**
   * Question: "How does your company engage with and support local communities?"
   * Possible Answers:
     + "Community investment projects"
     + "Partnerships with local organizations"
4. **Customer Welfare:**
   * Question: "What measures does your company take to protect customer data and privacy?"
   * Possible Answers:
     + "Compliance with GDPR and other privacy regulations"
     + "Data encryption and cybersecurity measures"

**III. Governance**

1. **Board Diversity and Independence:**
   * Question: "What is the composition of your board in terms of gender, ethnicity, and independence?"
   * Possible Answers:
     + "$Number]% female directors, $Number]% ethnic minority directors"
     + "Majority independent directors"
2. **Ethical Business Conduct:**
   * Question: "Does your company have a code of ethics? How is it enforced?"
   * Possible Answers:
     + "Code of ethics published on our website"
     + "Ethics training programs"
3. **Risk Management:**
   * Question: "What risk management processes are in place to address ESG-related risks?"
   * Possible Answers:
     + "Risk assessments"
     + "Compliance programs"
4. **Transparency and Reporting:**
   * Question: "Does your company publish an annual sustainability report or ESG report? What frameworks do you follow?"
   * Possible Answers:
     + "Reports published on our website"
     + "Following GRI standards"
5. **Stakeholder Engagement:**
   * Question: "How does your company engage with stakeholders on ESG issues?"
   * Possible Answers:
     + "Stakeholder surveys"
     + "Regular meetings"

**Refined Marking Scheme**

(Following the CEPAR approach)

**Step 2: Evaluation**

1. **Double Materiality Assessment:**
   * **Impact Materiality (How does the ESG challenge impact society and the environment?)**
     + Excellent: Clear evidence of positive or mitigated impacts (8-10 points)
     + Good: Some evidence of positive impacts (5-7 points)
     + Fair: Limited evidence (2-4 points)
     + Poor: No evidence or negative impacts (0-1 point)
   * **Financial Materiality (How does the ESG challenge affect the company’s revenue, costs, or long-term financial viability?)**
     + Excellent: Quantifiable positive financial impacts (8-10 points)
     + Good: Probable positive financial impacts (5-7 points)
     + Fair: Potential but uncertain impacts (2-4 points)
     + Poor: No financial impact or negative impacts (0-1 point)
2. **SASB Framework Validation:**
   * Confirmed as material in SASB Materiality Finder?
     + Yes: Full points (10 points)
     + No, but well-justified: Partial points (5 points)
     + No and poorly justified: No points (0 points)
3. **Stakeholder Impact Map:**
   * Comprehensive stakeholder map identifying concerns:
     + Excellent: Comprehensive with aligned stakeholders (8-10 points)
     + Good: Identifies key stakeholders (5-7 points)
     + Fair: Limited stakeholder identification (2-4 points)
     + Poor: No map or key stakeholders (0-1 points)

**Additional Guidelines for ESG Reporting**

(Following the CEPAR Approach: Action and Review)  
*Step 4 & 5*

1. **Action Plan:**
   * Detail short-term and long-term action plans related to ESG issues (4 action sheet).
2. **Resources Allocated:**
   * Describe allocation of resources to meet the ESG goals (4 action sheet).
3. **Operational Reviews:**
   * Provide a schedule of how you audit to identify areas of improvement (4 action sheet).
4. **Transparency and Reporting:**
   * Disclose relevant ESG topics (5 review sheet).
5. **Compliance Verification:**
   * Ensure external verification for all data possible (5 review sheet).
6. **Improvement Plan:**
   * Identify actions based on evaluation results (5 review sheet).

**Framework Reference:**

* "step 1 what has done": ESG Questions
* "1 challenge": Corporate Overview
* "2 evaluation": Double Materiality Assessment
* "4 action": Action Plan Framework
* "5 review": Evaluation Framework

Using these question structures and the scoring process helps to ensure more precise evaluation and will provide actionable steps for ESG reporting.

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