



Research article

**Balancing Socioemotional wealth and corporate financial performance:
How family control enhances the financial value of ESG practices**

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Supplementary

Appendix

Table 1A. ESG framework for Malaysian public-listed companies' ESG disclosure.

Main dimension	Sub-dimension
Environmental (E) – 9 items	GHG emissions
	Air pollutants
	Climate risk management
	Energy consumption and efficiency
	Water usage and recycling
	Waste production and management (water, solid, hazardous)
	Impact and dependence on biodiversity
	Impact and dependence on ecosystems
	Innovation in environmentally friendly products and services
Social (S) – 15 items	Workforce freedom of association
	Employment engagement
	Child labour
	Forced and compulsory labour
	Workplace health and safety
	Labour diversity, equity, and inclusion
	Discrimination, diversity, and equal opportunity
	Fair labour practices and human rights
	Training and education
	Customer health and safety
	Customer privacy
	Poverty and community impact
	Community impacts
	Supply chain management
	ESG upskill
Governance (G) – 13 items	Codes of conduct & business principles
	Accountability
	Transparency and disclosure
	Shareholder rights
	Executive pay
	Board diversity and structure
	Bribery and corruption
	Stakeholder engagement
	Integration of ESG KPI
	ESG goals
	Sustainability governance
	Material ESG identification
	ESG management processes

Source: Seow (2025a).