

ESG & Sustainability Learning Card - 1

ESG means using Environmental, Social and Governance factors to assess the sustainability of companies and countries.

These three factors are seen as best embodying the three major challenges facing corporations and wider society, now encompassing climate change, human rights and adherence to laws.

Can be useful for ESG & Sustainability Learners and Students – Mayank Sharma GRI CSP

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ESG frameworks are important to sustainable investing because they can help individuals or other corporations determine whether the company is in alignment with their values, as well as analyse the ultimate worth of a company for their purposes.

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Sustainability takes a broader, holistic view, encompassing environmental, social, and economic dimensions, while **ESG** provides a structured framework for evaluating specific performance criteria.

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ESG reporting frameworks are used by companies for the disclosure of data covering business operations and opportunities and risks related to the environmental, social and governance (ESG) aspects of the business.

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CSR can also be seen as the precursor to ESG. Companies self-regulate and commit to sustainable practices with the aim of making a positive impact on society.

Then, the efforts undertaken in a CSR strategy can be **refined and fit into** ESG metrics. ESG data can then later be publicly disclosed and shared via ESG reports.

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ESG roadmap is a strategic plan that outlines how a company will improve its ESG performance over time.

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The objective of an ESG risk assessment is to identify anomalies and irregularities regarding how a company deals with relevant ESG issues at an early stage. This is based on sector-specific and company-specific know-how.

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'Sustainability risk' means an environmental, social or governance event or condition that, if it occurs, could cause an actual or a potential material negative impact on the value of the investment.

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ESG & Sustainability Learning Card - 10

ESG performance is commonly measured using both quantitative and qualitative indicators. These indicators may include metrics such as carbon emissions, water usage, employee turnover rates, board diversity, executive compensation, and more.

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