# Starter worksheet - Chapter 2

**ESG stands for environmental, social and governance factors. These elements form the pillars of ESG frameworks, and businesses may, in some cases, be required to report their performance and progress under these three pillars.**

**After watching the video, write out what the letters ESG stand for:**

**E:**

**S:**

**G:**

## Circle E, S or G relevant to each factor below


Climate change

E S G

Make up of Board of Directors

E S G

Employee Whistleblowing

E S G

Customer Satisfaction

E S G


Labour exploitation

E S G

**Pick a business of your choice (Penneys, Lidl, Apple, Coca-Cola...) and write out one thing that they could do under each ESG area to strengthen their performance.**

**Business:**__________________________

**E:**__________________________________________________________________

**S:**__________________________________________________________________

**G:**__________________________________________________________________

### Research Task

**1. Are all Irish businesses required to follow ESG rules?**
Find out whether ESG reporting is a legal requirement for all businesses in Ireland or only some. What types of businesses must follow these rules?

**2. Has ESG investment increased or decreased in the past year? Why?**
Investigate whether investors are putting more or less money into ESG funds in 2024–2025. What are some of the reasons why investment might be dropping?

**3. What are some of the benefits for a business that invests in ESG?**
Look up how ESG can help businesses. For example, how can it improve customer trust, staff satisfaction, or attract investors?

**4. What challenges or risks might a business face when developing ESG policies?**
Explore some of the potential problems a business could face when trying to improve its ESG performance (e.g. cost, time, backlash, complexity).

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**Add information found from different sources below**

| Source | Date Accessed | Key Information / Data | How It Is Relevant to ESG reporting? | Did I Learn Anything From It? |
|---|---|---|---|---|
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| | | | | |

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