

# Sustainability Reporting and ESG Strategy

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## 1. Role-Play Dialogue Text (Approximately 10 minutes)

### Characters:

- **CSR Manager**
- **Finance Manager**

**Scenario:** A CSR Manager and a Finance Manager discuss their company's ESG (Environmental, Social, and Governance) performance and how improving it could attract ethical investors.

**CSR Manager:** Thank you for joining this meeting. We need to review our sustainability report and identify areas for improvement.

**Finance Manager:** I agree. If we improve our ESG performance, then we could attract more ethical investors. Many funds prioritize sustainability now.

**CSR Manager:** Exactly. Our environmental policies are relatively strong, but we could enhance our social and governance efforts. Have you seen the latest ESG ratings?

**Finance Manager:** Yes, and while our environmental impact is well-rated, our social responsibility scores are average. If we implement stronger community engagement programs, we might improve those ratings.

**CSR Manager:** That's a good point. Additionally, we should ensure greater transparency in corporate governance. Investors are increasingly focusing on ethical leadership.

**Finance Manager:** I agree. If we establish more independent board oversight, we will strengthen our governance framework. Do we have any immediate actions we can take?

**CSR Manager:** We could start by publishing a more detailed ESG report and setting clearer targets. If we communicate our goals effectively, stakeholders will see our commitment.

**Finance Manager:** That sounds like a solid plan. I will coordinate with our investor relations team to align our financial reports with our ESG disclosures.

**CSR Manager:** Great. Let's finalize these action items and schedule a follow-up in two weeks.

**Finance Manager:** Agreed. I'll prepare the necessary documentation. Thanks for your time.

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## **2. Comprehension Questions and Sample Answers (Approximately 5 minutes)**

### **1. Why is the company reviewing its ESG performance?**

*Sample Answer:* The company is reviewing its ESG performance to attract ethical investors and improve its sustainability ratings.

### **2. What aspect of ESG does the Finance Manager suggest improving?**

*Sample Answer:* The Finance Manager suggests improving the company's social responsibility scores by implementing stronger community engagement programs.

### **3. How does the CSR Manager propose enhancing corporate governance?**

*Sample Answer:* The CSR Manager proposes establishing more independent board oversight to strengthen the governance framework.

### **4. What action does the team agree to take immediately?**

*Sample Answer:* The team agrees to publish a more detailed ESG report and set clearer sustainability targets.

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## **3. Teacher's Lesson Points (Concise Version)**

### **Pre-Class Preparation:**

- Review the dialogue, key vocabulary, and grammar points (modal verbs and conditionals).
- Be ready to explain additional details related to ESG and ethical investment.

### **Introduction (2–3 minutes):**

- Start with a brief discussion: “Why is ESG important for companies today?”
- Introduce the lesson objectives: vocabulary, conditionals, and modal verbs related to ESG strategy.

### **Reading & Analysis (10 minutes):**

- Have the student read the dialogue aloud.
- Emphasize pronunciation, intonation, and natural flow.
- Pause to highlight key grammar points (e.g., conditional sentences: "If we improve our ESG performance, then we could attract ethical investors").

### **Comprehension Check (5 minutes):**

- Ask comprehension questions and provide immediate feedback.
- Encourage students to use full sentences in their responses.

### **Role-Play Practice (Remaining Time):**

- Conduct a role-play session with the teacher as one of the characters.
- Encourage students to use target vocabulary and grammar structures in their responses.

### **Wrap-Up (2–3 minutes):**

- Summarize key vocabulary and grammar points.

- Assign homework: “Prepare a short proposal outlining three ways your company could improve its ESG strategy.”