

Sustainability Metrics and Reporting Discussion

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

Characters:

- CSR Manager (**Sarah**)
- Finance Director (**James**)

Sarah: James, we need to improve how we track our sustainability metrics. If we track them more effectively, then we could report more transparently.

James: I agree. Transparency is key, but what specific metrics should we prioritize?

Sarah: We should focus on carbon emissions, water usage, and supply chain sustainability. Investors are increasingly interested in these indicators.

James: That makes sense. However, we need a standardized way to measure and compare these metrics. Have you looked into the Global Reporting Initiative (GRI) standards?

Sarah: Yes, GRI standards provide a solid framework. If we align with them, then our reports will be more credible and comparable across industries.

James: Good point. But data collection can be challenging. We may need to invest in new tracking systems.

Sarah: Absolutely. If we invest in the right tools, then we can collect real-time data and reduce reporting errors.

James: That would be ideal. Also, we should consider training employees on sustainability reporting. If they understand the importance, then compliance will improve.

Sarah: Agreed. So, our next steps are refining the key metrics, aligning with GRI standards, and considering technology investments?

James: Yes. If we execute this plan well, then we will strengthen our sustainability strategy and enhance stakeholder trust.

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

1. What are the key sustainability metrics discussed in the dialogue?

Sample Answer: The key sustainability metrics mentioned are carbon emissions, water usage, and supply chain sustainability.

2. Why does Sarah suggest aligning with GRI standards?

Sample Answer: Sarah suggests aligning with GRI standards because they provide a credible and standardized framework for sustainability reporting.

3. What challenge does James highlight regarding data collection?

Sample Answer: James highlights that data collection can be challenging and suggests investing in new tracking systems to improve accuracy and efficiency.

4. What is one proposed solution to improve employee compliance with sustainability reporting?

Sample Answer: One solution is to provide training for employees so they understand the importance of sustainability reporting, which will lead to better compliance.

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 sustainability metrics and reporting concepts if needed.

Introduction (2–3 minutes):

- Warm-up discussion: *“Why is sustainability reporting important for businesses?”*
- Introduce today’s lesson objectives: *Understanding sustainability metrics and improving reporting transparency.*

Reading & Analysis (10 minutes):

- Have the student read the dialogue aloud, focusing on pronunciation, intonation, and natural speech flow.
- Pause to discuss key vocabulary: *sustainability metrics, reporting, transparency, compliance.*
- Highlight grammar structures: conditionals (*If we track metrics, then we could report more transparently*) and modal verbs (*We should align with GRI standards*).

Comprehension Check (5 minutes):

- Ask comprehension questions and provide immediate feedback.

Role-Play Practice (Remaining Time):

- Conduct a role-play session: The teacher plays the Finance Director, and the student plays the CSR Manager.
- Encourage the student to use target vocabulary and grammar structures.

Wrap-Up (2–3 minutes):

- Summarize key vocabulary and grammar points.
- Assign a short homework task: *Prepare a one-minute presentation on a company’s sustainability reporting strategy, incorporating conditionals and modal verbs.*