

# ESG & Sustainable Business Practices — Workbook

This workbook turns the course into action for your specific business. Work through each section as you finish the matching module, filling in real numbers and decisions rather than hypotheticals. By the end you will have a measured carbon baseline, a materiality matrix, draft policies, and a 12-month ESG roadmap you can put in front of your leadership team.

## ESG Foundations and the Business Case

Establish what ESG means for your company and build the financial argument before you spend a dollar.

### Exercise: Map the Three Pillars to Your Business

For your own company, list the most relevant issues under each pillar. Be concrete; name actual activities, sites, or risks rather than generic categories.

- Environmental: which of your activities use the most energy, create the most waste, or face the most climate risk?  
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- Social: where are your people and customers most exposed, for example safety, fair pay, or data privacy?  
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- Governance: what decisions or controls in your business would worry an outside auditor or lender?  
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- Which two or three of these issues feel most urgent, and why?  
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### Worksheet: ESG Business Case Calculator

Estimate the financial impact of three ESG actions you could take. Pull real figures from utility bills, payroll, and contracts where possible.

Action 1 description  
\_\_\_\_\_  
\_\_\_\_\_

Action 1 estimated annual cost saving or revenue protected  
\_\_\_\_\_  
\_\_\_\_\_

Action 1 upfront cost and payback period  
\_\_\_\_\_  
\_\_\_\_\_

Action 2 description  
\_\_\_\_\_  
\_\_\_\_\_

Action 2 estimated annual cost saving or revenue protected  
\_\_\_\_\_  
\_\_\_\_\_

Action 2 upfront cost and payback period  
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Action 3 description  
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Action 3 estimated annual cost saving or revenue protected

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Top ESG risk and estimated annual financial exposure if ignored

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### Checklist: ESG Landscape Readiness Check

- Identified which of our customers are large or publicly listed, especially in the EU or UK
- Asked key customers whether they use EcoVadis, CDP, or a custom supplier ESG questionnaire
- Checked whether any regulation (CSRD, SEC climate rule, Canadian CSDS) could reach us within three years
- Decided whether our primary ESG audience is investors, customers, employees, or regulators
- Confirmed leadership buy-in to start a focused ESG program

## Measuring Your Carbon Footprint

Build a defensible Scope 1 and 2 baseline plus your largest Scope 3 categories using the GHG Protocol.

### Worksheet: Activity Data Collection Log

Gather twelve months of activity data from utility bills, fuel receipts, mileage logs, and accounts payable. Record the source for every figure so the number is auditable.  
Natural gas used (cubic metres) and source document

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Other on-site fuel used (litres or kWh) and source

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Company vehicle fuel (litres) and source

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Purchased electricity (kWh) and utility provider

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Business air travel (number of flights or distance) and source

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Estimated employee commuting (from staff survey) and method

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Largest spend categories for spend-based Scope 3 (dollars by category)

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### Exercise: Apply Emission Factors

Convert your activity data into emissions using published factors from the EPA Emission Factors Hub, UK DEFRA, the IEA, or your national inventory. Show your working for each line.

- Which authoritative source did you use for each emission factor, and why is it appropriate?

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- What is your total Scope 1 in tCO<sub>2</sub>e, and which source dominates it?

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- What is your Scope 2 using the location-based method, and did you also compute a market-based figure?

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- Which Scope 3 categories did you estimate, and how large are they relative to Scopes 1 and 2?

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### Checklist: Footprint Quality Checklist

- Used a consistent twelve-month period for all activity data
- Cited an authoritative emission factor source for every line item
- Reported Scope 2 using the location-based method as the default

- Documented all assumptions and estimation methods for Scope 3
- Saved the calculations so an auditor could reproduce the total
- Recorded the baseline year clearly for future comparison

## Materiality and Sustainability Reporting

Identify the few issues that matter, pick a framework, and draft a credible first disclosure with real targets.

### Exercise: Build Your Materiality Matrix

Use the SASB materiality map for your industry as a starting list, then score each candidate topic and gather quick stakeholder input.

- Which candidate ESG topics did the SASB map flag for your industry?

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- How does each topic score on impact to your business versus importance to stakeholders?

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- What did customers, employees, and suppliers tell you when you asked which issues matter most?

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- Which topics land in the top-right cluster and become your priorities to manage and report?

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### Worksheet: Framework Selection and Target Setting

Choose your reporting framework based on your audience, then define targets anchored to your measured baseline.

Primary audience for our report (investors, customers, employees, regulators)

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Chosen framework (GRI, SASB/ISSB, B Corp, or ESRS) and reason

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Baseline year and baseline emissions (tCO<sub>2</sub>e)

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Emissions reduction target (percent) and target year

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Two non-carbon targets (for example safety, diversity, or waste diversion)

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Named owner for each target

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Reporting cadence and next disclosure date

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### Checklist: Greenwashing Avoidance Checklist

- Every environmental claim is backed by specific, documented evidence
- Avoided vague terms like eco-friendly or green without a defined meaning
- Did not make a carbon-neutral claim based on low-integrity offsets
- Disclosed our largest footprint (often Scope 3), not just the flattering numbers
- Any net-zero or future pledge has interim targets and named actions
- Stated our limitations and weak areas as openly as our achievements

## Operationalizing ESG and Building the Roadmap

Wire ESG into procurement and operations, draft core governance and social policies, and assemble your 12-month plan.

### Worksheet: Supplier and Operations Action Plan

Identify your highest-leverage suppliers and operational quick wins, since Scope 3 and procurement usually offer the most impact.

Top three suppliers by likely emissions footprint

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ESG data we will request from each supplier

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Two energy or waste quick wins to implement this quarter

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Estimated savings from each quick win

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ESG criteria to add to our standard procurement scorecard

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Travel policy change (for example rail or virtual default for short trips)

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### Exercise: Draft Core Governance and Social Policies

Sketch the policies a customer or auditor is most likely to request. Keep them short and make sure they reflect what you actually do.

- What will your code of conduct and conflict-of-interest policy actually require?

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- How will you handle whistleblower reports, even with a simple confidential channel?

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- What does your health and safety and anti-harassment approach cover today, and where is the gap?

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- How will you document fair and transparent pay and hiring practices?

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### Checklist: 12-Month Roadmap Readiness

- Each initiative has exactly one named owner, not a committee
- Each target has a metric, a baseline, and a deadline
- Quick wins are scheduled in the first quarter to build momentum
- At least one ESG metric is tied into someone's job objectives
- A quarterly progress review with a written update is scheduled
- A date is set to revisit and renew the roadmap next year

## Your Action Plan

1. Secure leadership sponsorship and assign one person accountable for the ESG program
2. Run a materiality assessment using the SASB map plus a short stakeholder survey to choose your priority topics
3. Collect twelve months of activity data and calculate a baseline Scope 1 and 2 footprint with two key Scope 3 categories
4. Set an absolute emissions reduction target against your baseline plus two non-carbon targets, each with an owner and date
5. Implement two operational quick wins this quarter, such as LED lighting or paperless invoicing, and record the savings

6. Send an ESG data request to your three highest-footprint suppliers and add ESG criteria to your procurement scorecard
7. Draft and adopt core governance and social policies a customer or auditor would expect to see
8. Choose a reporting framework matched to your audience and assemble a short, honest first sustainability disclosure
9. Schedule a quarterly review with a written progress update against every target
10. At year end, document what worked and what did not, then build a stronger second-year roadmap









