

WHAT'S TO KNOW ABOUT ESG?

1 Is ESG separate from business strategy?

No. ESG is a lens through which you view existing priorities – it shouldn't sit off to the side or duplicate effort. The goal is to align, not add.

2 How do we avoid greenwashing?

Be transparent about where you are and what you're working on. It's okay to be early in the journey – clarity and honesty build trust.

3 Where does ESG data come from?

From existing activities: operations, HR, finance, procurement, facilities. Most of it already exists – it just hasn't been gathered with ESG in mind.

4 What does "Net Zero" actually mean?

It means reducing emissions as far as possible and addressing what remains. It's a long-term shift – not a quick fix. There are frameworks to track progress against.

5 What is double materiality?

It means looking at both how the business impacts people and the environment (impact materiality), and how sustainability issues affect the business financially (financial materiality). Both matter under EU rules.

6 Do we have to report everything?

No – ESG reporting is based on materiality. You're expected to focus on what's most relevant and significant to your business and stakeholders.

7 Is there commercial value in reporting ESG

Yes. It's increasingly expected by investors and customers, and can unlock funding, reduce risk, and position your business for future regulation.

8 Is ESG reporting only relevant in Large companies?

No. ESG issues affect businesses of all sizes. Smaller companies are increasingly expected to understand and report on their impacts – especially when supplying larger, regulated organisations.

Acronyms

ESG: Environmental, Social, and Governance

The three areas businesses are expected to report on beyond financial performance.

CSRD – Corporate Sustainability Reporting Directive

EU law that requires detailed sustainability reporting from large companies.

ESRS – European Sustainability Reporting Standards

The framework that sets out what companies must report under CSRD.

DMA – Double Materiality Assessment

Identifies which ESG topics matter most to your business and stakeholders.

GRI – Global Reporting Initiative

A widely used global framework for ESG reporting, focused on stakeholder impact.

GHG Protocol – Greenhouse Gas Protocol

The international standard for measuring and reporting carbon emissions (Scope 1, 2, 3).

Scope 1, 2, 3 – Emission Categories

Scope 1 = direct emissions, Scope 2 = purchased energy, Scope 3 = all other indirect emissions in your value chain.

SBTi – Science-Based Targets initiative

Guides companies on setting emissions reduction targets in line with climate science.

KPI – Key Performance Indicator

A measurable value used to track ESG progress or performance over time.

GETTING STARTED WITH ESG – CHECKLIST

Strategy & Governance

- ☐ Have we discussed ESG at board or leadership level?
- ☐ Are our business priorities aligned with sustainability goals?
- ☐ Do we know who is responsible for ESG internally?

Materiality & Focus

- ☐ Have we identified our most relevant ESG topics?
- ☐ Have we considered environmental and social risks and opportunities?
- ☐ Do we understand the concept of double materiality?

Data & Reporting

- ☐ Do we know what data we already collect that relates to ESG?
- ☐ Have we assessed where key ESG data sits (finance, HR, operations, etc.)?
- ☐ Are we familiar with reporting frameworks like CSRD, VSME, GRI

Carbon & Emissions

- ☐ Do we understand our Scope 1, 2 & 3 emissions?
- ☐ Have we started any kind of carbon footprinting or reduction planning?
- ☐ Are we ready to respond to customer requests for emissions or ESG data?

Capability & Resourcing

- ☐ Do we have the right skills internally to manage ESG or reporting?
- ☐ Have we provided training or support for the team involved?
- ☐ Have we assessed the cost and capacity to manage ESG internally?

Practical Support for ESG Strategy, Reporting & Training

From reporting and strategy to team capability – we bring structure, focus, and practical support to every stage of your ESG journey.

ESG STRATEGY & ACTION PLANNING

ESG & CARBON REPORTING (CSRD, VSME, GRI)

DOUBLE MATERIALITY ASSESSMENTS

SCOPE 1, 2 & 3 CARBON FOOTPRINTING

BOARD AND LEADERSHIP ADVISORY

OUTSOURCED ESG FUNCTION

ROLE-BASED ESG TRAINING

DATA AND KPI FRAMEWORKS



Web
www.whitespire.ie



Email
info@whitespire.ie