Environmental, social, and governance (ESG) scores are a measure of a company's performance in key areas related to sustainability and responsible business practices. Coca–Cola Company: Coca–Cola publishes an ESG report that focuses on water stewardship, sustainable packaging, and community engagement initiatives. Apple Inc.: Apple includes ESG information in its annual sustainability report, highlighting its efforts in reducing carbon emissions, promoting renewable energy, and improving supply chain practices. The environmental component of ESG scores assesses a company's efforts and performance in areas such as carbon emissions, waste management, energy efficiency, and resource conservation. Microsoft Corporation: Microsoft publishes an annual ESG report, detailing its progress in areas such as carbon neutrality, diversity and inclusion, and responsible AI development. The social component of ESG scores looks at a company's practices and policies related to social issues, including employee relations, diversity and inclusion, labor rights, community engagement, and product safety. 2.3.4.