



Environmental, Social, and Governance (ESG)

ESG: The Basics

Special Report

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ENVIRONMENTAL, SOCIAL, AND GOVERNANCE ESG: THE BASICS

Unpacking ESG Reporting

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This Special Report addresses current trends and challenges in how public companies approach the reporting of environmental, social, and governance (ESG) matters.

Recent market developments signal the growing importance of ESG reporting for companies that want to align with regulatory standards and market expectations.

Key takeaways:

- While there are no universal standards for ESG reporting, best practices are rapidly emerging.
- Companies should understand reporting requirements for the jurisdictions in which they operate.
- The driving force behind many ESG-related reporting requirements is a desire among regulators and standard-setters to ensure that the disclosure of material information is consistent and easily accessible.
- Many companies are required to report on climate-related risks and opportunities, and similar reporting requirements on nature/biodiversity and human capital management may be on the way soon.
- In the future, companies may need to integrate ESG reporting with financial reporting.