Getting started with ESG reporting: Choosing what to disclose

By Brian Lee and Dian Zhang

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In January, BlackRock’s CEO Larry Fink wrote a letter to CEOs outlining the need for their companies to address sustainability and climate change risks in their disclosures to shareholders. This letter highlights a growing concern by regulators, investors, consumers, and employees that companies properly weigh the importance of environmental, social, and governance (ESG) issues on their operations and growth strategies. For compliance officers, this presents a significant opportunity to guide the board and senior executives on how best to report ESG efforts in a way that meets stakeholder expectations.