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How are public corporations responding to demands for better reporting on ESG risks?

We are seeing increased pressure from investors for corporations to enhance and standardize their environmental, social and governance (ESG) disclosure; much attention is currently on climate risk disclosure, but other risks such as diversity and human rights are also fueling demands for better reporting. Headlines are made when pension funds divest from fossil fuels or city governments sue oil companies for damage to their cities. Investors and citizens alike are demanding more transparency on gender pay gaps and supply chain risks. What will this year’s financial and sustainability reporting reveal about the level of awareness among corporate directors and the actions they are taking to identify and manage ESG risks? How do they move from boiler-plate disclosure to decision-useful information?