

Driving Forces of ESG

EMPLOYEES

Attraction and retention of skilled workers linked to corporate positioning on sustainability issues across the ESG spectrum.

SECURITIES COMMISSIONS

Driving expectations for standard disclosures across all publicly listed entities with a focus towards integrated reporting.

ACCOUNTING STANDARD SETTING BODIES

Evolving from guidance for enhanced adoption of sustainability criteria to mandatory reporting.

BANKING & INVESTORS

Access to and deployment of capital including cost of capital.



SUPPLY CHAIN

Influencing participants within the full business cycle – upstream and downstream.

GOVERNMENT

Public policy to influence action by organizations to reduce carbon footprint, including conditions associated with pandemic relief funding.

REGULATORS

Embedding sustainability measures regulatory decisions and approvals for new projects / capital deployment.

CUSTOMERS

Greater activism by customers impacting with whom they do business including whom they influence through social media.

Source: MNP

