ESG RESOURCES FOR LISTED COMPANIES

REPORTING & RATINGS ORGANIZATIONS

This is a short list of reporting frameworks, standards-setters, and ratings firms; many others may also deserve attention.

- Global Reporting Initiative (GRI)
- Carbon Disclosure Project (CDP)
- United Nations Global Compact (UNGC)
- Sustainability Accounting Standards Board (SASB)
- International Integrated Reporting Council (IIRC)
- International Corporate Governance Network (ICGN)
- MSCI ESG Ratings
- Institutional Shareholder Services (ISS) ESG
- Sustainalytics
- Vigeo EIRIS
- Climate Disclosure Standards Board (CDSB)
- B Lab / B Corporation

REPORTING PROJECTS & SUPPORT INITIATIVES

In addition to the Nasdaq Global ESG Reporting Guide, which provides practical guidance to reporting companies, we would draw your attention to other projects offering research and insight from various stakeholder and market-based perspectives.

- The UN Sustainable Stock Exchanges Initiative (SSEI)
- The UN Sustainable Development Goals (SDGs)
- The UN Guiding Principles Reporting Framework
- The UN Principles for Responsible Investment (PRI)
- Sustainable & Responsible Investment Forum (U.S. SIF)
- Boston College Center for Corporate Citizenship (BCCCC)
- Taskforce / Climate-Related Financial Disclosures (TCFD)
- Dow Jones Sustainability Index (DJSI)
- Investor Network on Climate Risk & Sustainability (Ceres)
- Sustainable Purchasing Leadership Council (SPLC)
- Committee of Sponsoring Organizations (COSO)
- CSR Europe & CSR Sweden
- FIBS / Finland Corporate Responsibility Network
- Centre for CSR (Copenhagen Business School)
- International Organisation for Standardization (ISO)
- ISO 14000 Environmental Management
- ISO 26000 Social Responsibility
- ISO 37101 Sustainable Development in Communities

RESEARCH LINKS

This is a selective list of recent (and foundational) research, focusing primarily on ESG investment dynamics. There are many other papers available that illustrate the “business case” for ESG from a risk management, human capital, and innovation perspective.

- The ESG Data Challenge (State Street, 2019)
- Seeking Return on ESG (World Economic Forum, 2019)
- The State of Green Business (GreenBiz, 2019)
- ESG & Sustainability Reporting (CFA Institute, 2019)
- Four Things No One Will Tell You About ESG Data (Journal of Applied Corporate Finance, 2019)
- Demystifying ESG Investing (Capital Advisors, 2019)
- ESG, SRI, and Impact Investing (Vanguard, 2018)
- Sustainability Principles (WFE, 2018)
- Exploring ESG: Practitioner Perspective (Blackrock, 2016)
- The Comprehensive Business Case (HBR, 2016)
- Corporate Sustainability Metrics: What Investors Need and Don’t Get (Yale, 2016)
- Carrots & Sticks (KPMG, 2016)
- From the Stockholder to the Stakeholder (Oxford, 2015)
- Corporate Sustainability: First Evidence on Materiality (Harvard, 2015)