Speakers

Aron Cramer
President and CEO
BSR

Janine Guillot
CEO
SASB

Tim Mohin
Chief Executive
GRI

Dunstan Allison-Hope
Vice President
BSR
(Moderator)
Agenda

1. COVID-19, relevance of ESG disclosures, and current state of play across the reporting landscape

2. Reporting standards’ areas of alignment

Q&A Throughout
COVID-19 and relevance of ESG disclosures
02

Reporting standards’ areas of alignment
Aactors in the ESG Reporting Landscape

- **Report Issuers**
- **Standards and Frameworks**
- **Data Aggregators**
- **Analysts and Ratings**
- **Data Consumers**

**Framework**: Principles and guidance for "how" information is structured

**Standard**: Specific, replicable and detailed requirements for "what" should be reported for each topic
Addressing the Materiality Issue

**FINANCIAL MATERIALITY**

To the extent necessary for an understanding of the company’s development, performance and position...

**ENVIRONMENTAL & SOCIAL MATERIALITY**

...and impact of its activities

Primary audience: **INVESTORS**

Primary audience: **CONSUMERS, CIVIL SOCIETY, EMPLOYEES, INVESTORS**

Company impact on climate can be financially material

Open Q&A
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