



# WHAT IS ESG?

**ESG is an acronym for Environmental, Social and Governance and has become a commonly-used investment term to describe the sustainability performance and ultimate sustainability of companies and organizations.**

**There is a substantial amount of overlap between ESG and sustainability with many companies and organizations, practitioners and standards-setting bodies often using the terms interchangeably.**

There is a widespread view that ESG is primarily focused on the assessment of how ESG or sustainability-related risks and opportunities can create, preserve or erode an organisation's enterprise value.

ESG reporting is also primarily focused on providing decision-useful information to the financial and capital markets for them to make well-informed capital allocations. In a similar vein, the main purpose of an integrated report is to provide material information to providers of capital about the way in which an organisation creates, preserves or erodes value over time. This information will enable providers of capital to correctly price or value assets, and therefore allocate capital more efficiently and productively.

Sustainability and sustainable development have a broader scope that not only considers the effects of sustainability-related risks and opportunities on the enterprise value of an organisation, but also the impact of the organisation's operations on the wider social, economic and natural environment.

The United Nations Brundtland Report of 1987, entitled Our Common Future coined the definition of sustainable development as being "development that meets the needs of the present without compromising the ability of future generations to meet their own needs."

At the heart of sustainable development is to find the balance between economic development, social justice and environmental protection.



In 2015 the United Nations adopted the Sustainable Development Goals (SDGs) as a universal call to end poverty, ensure peace and prosperity and protect the planet by 2030. It is considered the international blueprint for sustainable development for all countries, companies and organisations and other entities leading to a more sustainable, inclusive future within the planetary boundaries for all. The 17 SDGs are integrated and should be understood and implemented in a systemic way, as action in one area will affect outcomes in others.

## CONTACT US

Please reach out to any one of our Sector members, listed below, should you wish to obtain any further details of our ESG Sector:



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