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Environmental, Social and Governance Key Performance Indicators from a Capital Market Perspective

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Abstract

Environmental, social and governance factors are becoming increasingly significant for comprehensive firm valuation. These factors are however of a qualitative nature and therefore difficult to express in numerical figures. Consequently, disclosure and the relevancy thereof to investors are problematic. The article analyses a breakthrough instrument which facilitates the quantification and representation of such data against the background of international institutional efforts aiming to promote standardised qualitative reporting for extra-financial information.

Keywords: Capital Markets, ESG Information, Reporting, Key Performance Indicators[Suggested Citation](#) >[Show Contact Information](#) >

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