

Companies Not Reporting ESG Initiatives Are in the Minority

Media Mentions

February 10, 2021 | *Compliance Week* | 1 minute read | Washington, DC

Bracewell's **Kevin Ewing** spoke with *Compliance Week* reporter Aaron Nicodemus about the growing trend of companies reporting on environmental, social and governance (ESG) initiatives.

"No question, there's been an increase in the number of companies reporting separately on ESG initiatives," said Ewing.

More companies are recognizing the value of aligning their business models with ESG concerns, acceding to the demands of shareholders, activists, the market, and the public. ESG encompasses issues like climate change, diversity and inclusion, and corporate sustainability.

Experts also predict the SEC under President Joe Biden's nominee, Gary Gensler, will focus its attention on disclosures related to climate change risks and may also require financial advisors to issue more specific disclosures regarding funds promoting ESG-related investing strategies.

Ewing added corporate ESG disclosures, made without a regulatory mandate but still subject to fairness and accuracy standards for investor information by the SEC, provide publicly traded companies with "the flexibility to scratch the interest of the marketplace" without having to relate them back to the materiality standard for financial disclosures.

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