

# ESG Investment on the Upswing (I)

## Development of ESG Information Disclosure Guidelines

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### **Abstract:**

Environmental, Social and Governance (ESG) has become a buzzword in the international investment circle, while in China the concept of green development, the overall layout of ecological civilization, as well as the citing of the goals in emission peak and carbon neutrality have all made ESG a catchphrase. Environmental, climate change and ecological factors including biodiversity are expected to be included in the framework of cooperate information disclosure and have impact on investment decision-making.

High-quality ESG information disclosure can help the rating agencies rate enterprises more accurately and thus the investors can make better ESG investment. International organizations and national regulators have made positive contributions to this, which is the basis and prerequisite of ESG investing. This article will comprehensively introduce the development of guidelines, principles, regulatory policies and reporting standards for information disclosure.

This is the first part of a series of articles on ESG.

**Key words:** ESG investing, information disclosure, information disclosure guidelines, regulatory policy

### Reference

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