

UN Sustainable Development Goals – The Leading ESG Framework for Large Companies?

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Davis Polk's series on environmental, social and governance ("ESG") developments continues with this article on the United Nations Sustainable Development Goals ("SDGs"), which aim to create a "world free of poverty, hunger, disease and want, where all life can thrive." Approximately 40% of the world's largest companies acknowledge the SDGs in their corporate reporting or in the CEO and/or Chair's message. This article introduces the SDGs and describes their nuances, focusing on how companies can leverage the SDGs to improve their mandatory and voluntary ESG disclosure, guide interactions with investors and other key stakeholders, and reap the economic benefits the SDGs are expected to provide.

If you have any questions regarding the matters covered in this publication, please reach out to any of the lawyers listed below or your usual Davis Polk contact.

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