

ESG Reports and Ratings: What They Are, Why They Matter

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Institutional investors, asset managers, financial institutions and other stakeholders are increasingly relying on third party environmental, social and governance (ESG) reports and ratings to assess and measure company ESG performance over time and as compared to peers. This assessment and measurement often forms the basis of informal and shareholder proposal-related investor engagement with companies on ESG matters. This client memorandum provides an overview and analysis of seven ESG report and rating providers, as well as information on ESG-related funds and portfolios offered by nine asset managers that are based in part on these ESG reports and ratings.

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.

Michael Comstock

+1 212 450 4374

michael.comstock@davispolk.com

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