

August 4, 2022

General Incorporation Association of ESG Disclosure Study Group

Toward World-Leading Disclosure Standards:

ESG Disclosure Study Group Releases Report and Recommendations

The General Incorporation Association of ESG Disclosure Study Group (Representative Director: Tetsuo Kitagawa; Headquarters: Chiyoda-ku, Tokyo; hereafter the “EDSG”) was founded in June 2020 by 19 private corporations with the objective of facilitating more effective ESG information disclosure and engagement between issuers and investors while examining global trends in the area. The group currently has a diverse membership of 108 corporations and organizations involved in ESG information disclosure, including corporations (issuers), institutional investors, auditing organizations, and public agencies. These members have shared case studies and participated in many rounds of discussion as part of the group’s activities.

Now, the results and findings from two years of these activities have been organized into a report. The report contains detailed information about the EDSG’s activities and recommendations for issuers, investors, and standards organizations about ESG information disclosure and more effective engagement between issuers and investors. The group hopes to receive frank opinions and advice from a range of quarters regarding this content.

The EDSG’s members have reached consensus on continuing its activities into a third year and beyond. As the ESG information disclosure environment continues to rapidly evolve around the world, the group will make use of its unique perspective as common ground shared by issuers, institutional investors, auditing organizations, public agencies, and other related organizations, and strive to provide useful information and observations not just to members but to a wide range of stakeholders.

■Report Overview

- Definitions of key terms and concepts used by the group in relation to ESG information disclosure
- Current state as revealed in interviews with issuers and institutional investors
- Courses of actions for resolving issues when formulating long-term value creation stories
- Non-financial indicators in long-term value creation
- Recommendations for the future

■Report URL

https://edsg.org/en/wp-content/uploads/2022/08/EDSG-Report-2022_Achieving-World-Leading-Disclosure-and-Dialogue-Standards.pdf

News Releases



- Chief Activities Planned for Third Year (starting July 2022) (current plans; subject to change)
 - Exploring specific disclosure methods relating to human capital (information disclosure, etc.)
 - Exploring the specific disclosure methods relating to human capital (information disclosure, etc.)
 - Considering collaborations with global disclosure standards organizations and adoption of standards
 - Brushing up the integrated reports of member companies

- Contact the EDSG (media/other):
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