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Stock Exchange Group

# Le linee guida di Borsa Italiana al reporting ESG volontario

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Revealing the full picture  
Your guide to **ESG reporting**

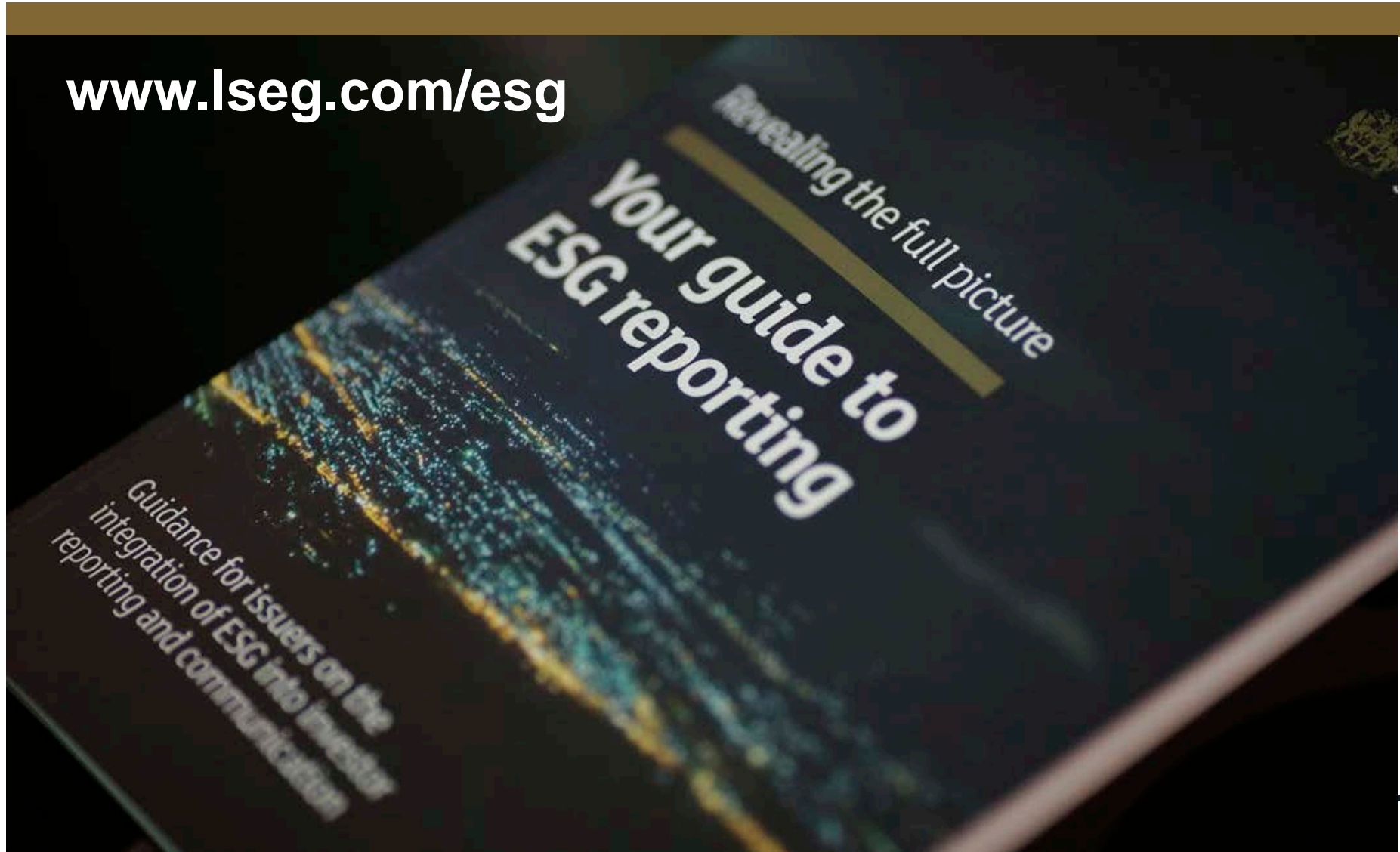


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# LSEG ESG reporting guidance

[www.lseg.com/esg](http://www.lseg.com/esg)



# Perché una guida?

**Going beyond the ‘voluntary-mandatory’ debate.**

**Information that investors need.**

**Driving alignment with existing international standards.**

**Harmonization that enables consistency and comparability.**

**Materiality.**

**One size does not fit all.**

**Balance for smaller issuers.**

**Disclosure does not have to be expensive.**

**Across asset classes.**

**Not just listed equities.**

# 8 priorità per il reporting ESG

1 Strategic relevance

2 Investor materiality

3 Investment grade data

4 Global frameworks

5 Reporting formats

6 Regulations and  
investors  
communication

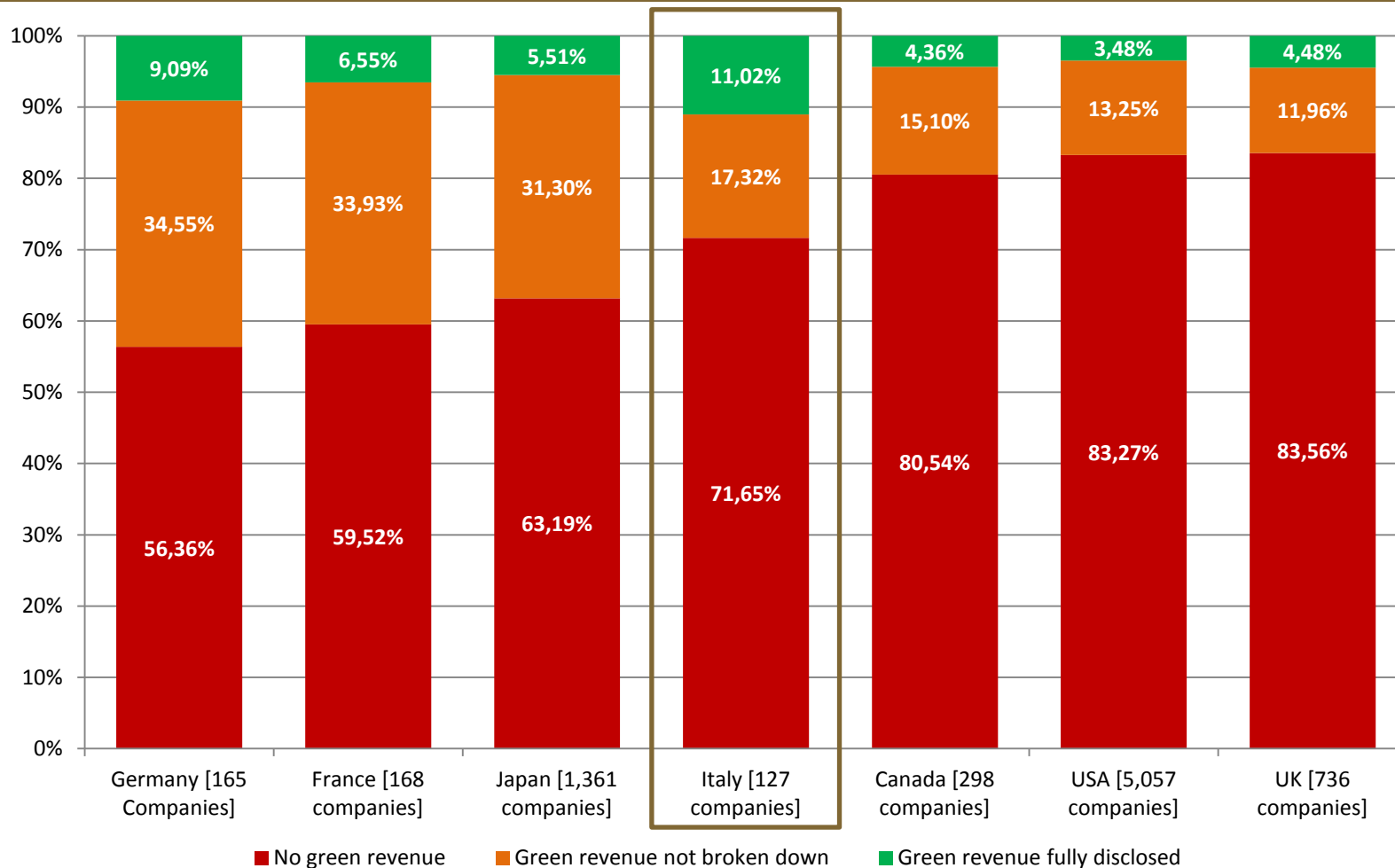
7 Green revenue  
reporting

8 Debt finance

# Misurare l'impatto

Country	ESG disclosure ranking	Average ESG disclosure	Environment	Social	Governance	CK Capital ranking
Italy	5th	59%	62%	62%	33%	19th
France	8th	56%	65%	66%	16%	2nd
Germany	11th	47%	54%	46%	25%	9th
UK	16th	43%	52%	36%	32%	8th
Canada	28th	33%	42%	33%	9%	21st (Toronto)
Japan	31st	33%	47%	26%	3%	28th (Tokyo)
US	37th	23%	33%	16%	11%	25th (Nasdaq)

# Green revenues







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