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Environmental, social, and governance (ESG) factors are increasing in importance to investors.

ESG are essentially a subset of nonfinancial performance indicators that include ethical, sustainable, and corporate governance issues (e.g., climate impact; carbon footprint; diversity, equity, and inclusion), as well as the systems in place to ensure accountability and the foundations of governance to drive shared values. Many groups refer to the incorporation of ESG considerations as “double bottom line” (adding nonfinancial considerations to financial metrics) or “triple bottom line” (adding profits, people, and planet together). Regardless of which reference you choose to use, there are groups that are trying to compile and organize data for investors.

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