

# ESG – New Frontiers and a Next Generation of Purpose-Driven Measures, Metrics and Disclosures

ESG is accelerating in relevance and prominence as a critical metric for active investors, and ESG is widely considered a growth opportunity for companies to build resilience to business disruptions. This is not a ‘check the box’ task, rather a strategic opportunity for companies within the life science sector. Biotech and pharmaceutical companies are placing more emphasis on social and governance pillars. As the SEC aims to drive progress, new disclosures for climate change, board diversity and human capital will raise the bar for financial reporting. ESG and financial performance are not mutually exclusive; Finance and Accounting leaders are actively developing new processes, controls and systems to capture needed ESG data.

This industry benchmarking report (generated during the Life Sciences Accounting & Reporting Congress, August 2021) illustrates company priorities and challenges, as they relate to Environmental, Social, Governance, Diversity and Inclusion commitments.

## What are your organization’s priorities?



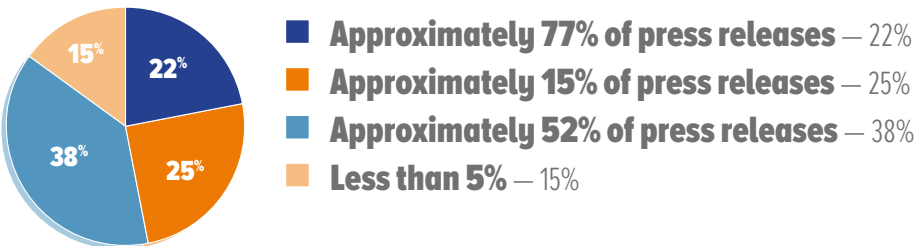
## Have you been involved in ESG-reporting for your organization to date?



## Do you expect Controllershship to play an increasingly important role in ESG reporting?



## During 2020, what percentage of company press releases included a reference to social-related priorities?

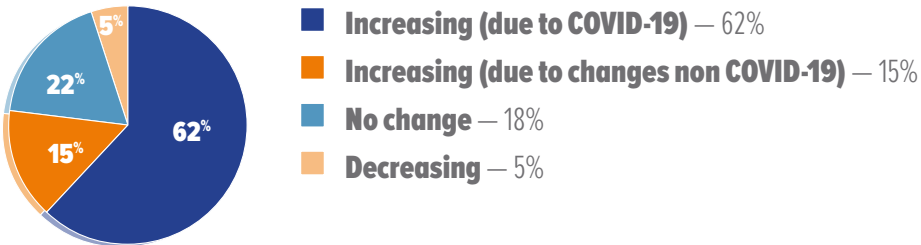


# ESG — New Frontiers and a Next Generation of Purpose-Driven Measures, Metrics and Disclosures (continued)

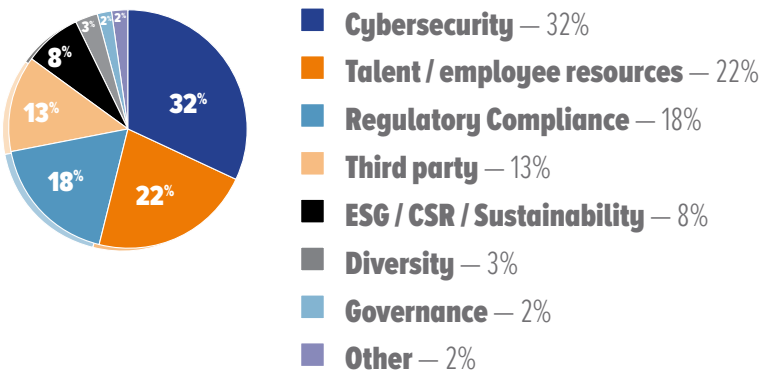
## What is the biggest challenge in your company's ESG reporting process?



## How have your risks changed in the last year?



## What are your key risks and primary concerns?



## Is your company taking steps to diversify supply chains to include small, local or minority-owned businesses?



## Is DE&I a priority at your company?



## Does your company provide trainings on DE&I?



## Are you involved in discussions around DE&I in your company?

