

## **Non-financial reporting: stakes, questions, players**

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ESG is a fashionable topic but somewhat vague and more often covered by journalists than by scientists. If we want to appraise non-financial information published by companies, then should we address four questions:

- What is the social usefulness of information disclosed, either for managers or stakeholders?
- Who are the players asking for more non-financial information and why?
- What are the technical and political parameters which organize the information to be produced?
- Is the debate on ESG sustainable?