



## Financial Materiality in Sustainability Reporting

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### Message from the Guest Editor

Dear Colleagues,

Sustainability has become a central societal consideration, thereby affecting industry and organizational competitiveness, and leading to investors increasing demand for information on firms' exposure and management of environmental, social and governance (ESG) issues. As a result, firms face increasing pressure to measure their externalities and disclose information about whether their operations are economically, socially, and environmentally sustainable.

Financial materiality became one of the most important shifts in sustainability reporting. Financial materiality is assumed to improve the informativeness of ESG reporting as it directs firms, investors and other stakeholders' attention to ESG risks and opportunities that are critical to their business. From a practical perspective, financial materiality can bridge the gap between financial statements and ESG reporting. These aspects reinforce the relevance of better understanding the drivers and the effects of integrating financial materiality in ESG assessment and reporting, which is the objective of this Special Issue.





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