

## **Abstract**

Investors are analysing company sustainability efforts more closely, both in terms of overall operations and disclosure to shareholders. Companies that aim to keep existing investors happy while also attracting new ones to stimulate demand can often do so by acting more sustainably. This not only appeases investors, but it also aids in the improvement of performance. Existing shareholders should be aware that there is a growing drive to strengthen sustainability reporting and implement more ecologically friendly activities. The Covid-19 epidemic has put companies' long-term viability and the resilience of their operations to the test. Environmental, social, and governance (ESG) issues have become even more important for policymakers, boards, and CEOs as a result of the COVID-19 epidemic. The International Financial Reporting Standards Foundation (IFRSF) announced the formation of the ISSB (International Sustainability Standards Board) at the United Nations Climate Change Conference (COP26) in Glasgow in November 2021. The ISSB will develop a comprehensive global baseline of high-quality sustainability disclosure standards to meet investors' information needs in the public interest. The concept of ESG reporting, which is a current trend in international business, is discussed in this paper.