

# Frameworks, Standards, and Indices:

Each of the major reporting frameworks has different levels of focus on the key ESG performance metrics. Frameworks that cover all facets of E, S, and G are highlighted in green.

Global Goals & Principles

Frameworks

	Description	Audience	Overall Report Focus	ESG Scope	Prescriptive or Flexible	Geography	Overlap with other Frameworks	Scoring and Data
<b>UN SDGs (Sustainable Development Goals)</b> 	Broad goals that help track against global issues.	All stakeholders	The evidence of specific impacts companies have on society & the environment	Broadly covering Environment, Social, & Governance	Flexible	Globally recognized and well known to civil society	Informs the goals of most frameworks	No scoring, based on mostly qualitative thought ideas
<b>UN Global Compact</b> 	A commitment to 10 principles and to produce an annual progress update	All stakeholders	How business impacts society	Environment, Social, & Governance	Flexible	Globally recognized	UN SDGs	No scoring
<b>CDP (Carbon Disclosure Project)</b> 	Disclosure of environmental information through questionnaire - ability to benchmark against peers and engage with supply chain issues	All stakeholders, companies in sectors with particular risks related to GHG emissions	How business impacts the environment and society	Environment & Governance (Carbon, water, and forests)	Prescriptive	Globally recognized	Closely aligned with SBTi	Yes, a score is received based on answers
<b>CDSB (Carbon Disclosure Standards Board)</b> 	Framework for reporting environment and natural capital information	All stakeholders, investor focused	How business impacts society	Climate/ Environment	Flexible	Globally recognized	Closely aligned to TCFD	No scoring
<b>TCFD (Task force for Climate-related Financial Disclosures)</b> 	Set of high level recommendations for disclosing the impact of climate-related risk on your business	Shows future risk exposure to investors and financial stakeholders	How climate risks impact the business	Climate/ Environment	Prescriptive	Globally recognized and used as a reference in many regulations	Supported by industry-specific metrics such as those identified by SASB.	No scoring
<b>GRI (Global Reporting Initiative)</b> 	Standards providing the global common language for corporate transparency and impact reporting	All stakeholders	Helping businesses communicate their sustainability impacts on society and simplify report prep.	Environment, Social, & Governance	Flexible	Globally upheld and most widely adopted framework	Aligned with SDGs Complementary to SASB	No scoring

## Governing Principles



## Reporting Frameworks



## Rating Agencies



## Company Tools



## Key Terminology

- Responsible Investment
- Sustainable Investment
- Ethical Investment
- Impact Investment
- ESG
- E = Environmental
- S = Social
- G = Governance
- ESG Screening
- ESG Integration
- ESG Criteria
- Fiduciary Duty
- Spectrum of Capital
- Investment Chain
- Risk Analysis
- Fracking
- Human Rights
- Labour Standards
- Negative Screening
- Positive Screening
- SDGs
- Materiality
- SRI
- Circular Economy
- PRI Signatory
- Thematic
- Climate Change
- Gender Rights
- Carbon Emissions
- Renewable Energy
- Energy Transition
- Ethical Supply Chain
- Outcome Reporting
- Sustainable Land Use
- Plastics
- Water

## Investor Resources



## Educational Resources

