

# ESG Global Frameworks & Standard Setting Institutions

An overview of the most important ESG frameworks on a global scale



## Global Reporting Initiative (GRI)

The GRI Standards create a common language for organizations to report on their sustainability impacts in a consistent and credible way. This enhances global comparability and enables organizations to be transparent and accountable.



## THE INTERNATIONAL <IR> FRAMEWORK

## International Integrated Reporting Council (IIRC)

Integrated reporting is an evolution of corporate reporting, with a focus on conciseness, strategic relevance and future orientation. Integrated reporting makes the reporting process itself more productive, resulting in tangible benefits.

## Sustainability Accounting Standards Board (SASB)

SASB’s mission is to help businesses around the world identify, manage and report on the sustainability topics that matter most to their investors.



## CDP (formerly Carbon Disclosure Project)

CDP runs the global environmental disclosure system. Each year CDP supports thousands of companies, cities, states and regions to measure and manage their risks and opportunities on climate change, water security and deforestation.

## Climate Disclosure Standards Board (CDSB)

The CDSB Framework can help companies understand how environmental issues affect their performance and the necessary actions they could take to address the related risks and opportunities.



## UN Global Compact

Corporate sustainability starts with a company’s value system and a principles-based approach to doing business. This means operating in ways that, at a minimum, meet fundamental responsibilities in the areas of human rights, labour, environment and anti-corruption.

## UN Sustainable Development Goals (SDGs)

The SDGs are a collection of 17 interlinked development goals designed to be a blueprint to achieve a better and more sustainable future for all.



## Task Force on Climate-related Financial Disclosures (TCFD)

TCFD released climate-related financial disclosure recommendations designed to help companies provide better information to support informed capital allocation. TCFD recommendations are aligned with CDP and CDSB.