



# “Big 3” Sustainability Reporting Frameworks At a Glance

By Ideas On Purpose and Perry Goldschein



## GRI STANDARDS

**Why?** Help businesses, governments and other organizations understand and communicate the impact of business on critical sustainability issues.

**What's in it?** Interrelated standards both universal and topic-specific, ideally used together to prepare sustainability reports focused on material topics.

**Point of View:** Outward looking, the company's impact on the world.



## INTEGRATED REPORTING FRAMEWORK

**Why?** Help organizations explain how they create value over the short-, medium- and long-term, both financially and non-financially, through integrated reporting.

**What's in it?** An integrated model using six capitals – financial, manufactured, human, social & relationship, intellectual and natural. Includes guiding principles and eight practical content elements for reporting.

**Point of View:** Principles based, the umbrella for all reporting, with a goal of consolidation and streamlined communication.



## SASB STANDARDS

**Why?** Help businesses around the world identify, manage and report on the sustainability topics that matter most to their investors.

**What's in it?** Disclosure topics, associated accounting metrics and technical protocols, and activity metrics for each industry SASB covers.

**Point of View:** Inward looking, the world's impact on company and its financial performance.

## What about...



### CDP

Questionnaires and scoring that help organizations to measure, manage, reduce and disclose their impact on the environment, and build resilience, while providing greater transparency to the market.



### SUSTAINABLE DEVELOPMENT GOALS (SDGS)

The UN Sustainable Development Goals are a collection of 17 global goals for the year 2030. They address global challenges, including poverty, inequality, climate, environmental degradation, prosperity, and peace and justice.



### TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD)

Voluntary, consistent climate-related financial risks recommended for companies to disclose to investors, lenders, insurers, and other stakeholders.

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