











Standard/ Organization	Standard or Framework	Intended Audience	Date Started	Who Does it Impact/ Benefit?	Summary	Purpose / Focus	Why this Framework or Standard?
	Standard	Global Investors; Other Stakeholders	2011	Corporations; Other Organizations	A non-profit organization that develops sustainability accounting standards.	To develop standards for a global baseline of sustainability disclosures and meet the information needs of investors, by enabling companies to provide comprehensive sustainability information to global capital markets, and disclosures that are jurisdiction-specific and/or aimed at broader stakeholder groups.	SASB covers five crucial areas of sustainability with industry-specific standards on material topics. It is widely used and can be combined with other frameworks and standards. It is now managed by IFRS and set to be integrated into S1 and S2.
	Standard	Global Investors; Other Stakeholders	2021	Corporations; Other Organizations	An independent organization that produces and approves sustainability disclosure standards.	To help businesses and investors develop a common language about the financial impacts of sustainability.	ISSB was formed through the merging of VRF and SASB, and was then acquired by IFRS. ISSB recently issued IFRS S1 and IFRS S2, which are new comprehensive global baselines of disclosure standards on sustainability and climate risks and opportunities that build on existing standards. IFRS standards are expected to simplify the disclosure process, allow for better benchmarking and peer comparison, and reduce costs and save time.
	Standard	Global Investors; Other Stakeholders	2001	Corporations; Other Organizations	A non-profit organization whose goal to bring transparency and accountability to financial reporting, creating more efficient and resilient capital markets .	To create standards that will result in a high-quality, comprehensive global baseline of sustainability disclosures focused on the needs of investors and the financial markets.	
	Standard	European Commission; EU public	2001	Corporations	A private association whose mission is to serve the European public interest by promoting and developing European views in financial and sustainability reporting.	To influence the development of IFRS Standards with a European view and develop raft EU Sustainability Reporting Standards for the European Commission.	EFRAG developed the European Sustainability Reporting Standards (ESRS), which is a key part of the new Corporate Sustainability Reporting Directive (CSRD) in the EU.
	Standard	Broad Set of Stakeholders (Global)	1997	Corporations; Other Organizations	An independent, international organization that provides businesses and other organizations with a common way to communicate their impacts.	To maintain a comprehensive sustainability reporting standard that allows organizations to be transparent and take responsibility for their impacts.	GRI is a leading global standard for sustainability disclosure, with universal and sector- and topic-specific standards.
	Framework	Global Investors	2015	Corporations; Investment Managers; Other Organizations	A task force established by the Financial Stability Board (FSB) that is committed to market transparency.	To develop recommendations on corporate disclosure topics for their investors, lenders, and insurance underwriters, to help assess and price risks related to climate change.	TCFD helps public companies be transparent on the disclosure of climate-related risks and opportunities with a set of consistent disclosure recommendations.
	Framework	Global Investors; Customers	2000	Corporations; Municipalities; Governments; Other Organizations	A non-for-profit charity that manages a global disclosure system for various entities' environmental impacts.	To help investors, companies, cities, and governments measure and act on their environmental impacts.	Helps companies, cities, and governments provide transparency on topics that are covered: climate change, deforestation, and water usage. The sustainability score can be used to benchmark against peers.
	Framework	Global Investors	2005	Investment Managers	An international, United Nations-supported network of financial institutions that collaborate to implement "the Principles."	To achieve a sustainable global financial system by understanding the investment implications of ESG factors and support its investor signatories in incorporating ESG factors into its investment decision-making and ownership practices.	As the world's leading proponent of responsible investment, PRI which allows companies to use responsible investment to improve risk management, enhance returns, and join an international network of investor signatories.
	Framework	Global Investors	2009	Investment Managers	A benchmark that assesses the ESG performance of property.	To evaluate and improve the sustainability performance of real assets, and therefore protect shareholder value.	GRESB is a globally recognized ESG framework for the real estate industry, which allows companies in the industry to disclose ESG performance and benchmark performance against peers across a range of applicable topics.
	Framework	Broad Set of Stakeholders (Global)	2016	Any Organization or Company	A set of 17 objectives adopted by the United Nations as a universal call to action to ensure all people enjoy peace and prosperity by 2030.	To provide a blueprint for peace and prosperity for all people and the planet, which is supported by the Division for Sustainable Development Goals (DSDG).	The SDGs are widely known internationally and provide a common and inclusive approach to addressing some of the most pressing global issues.