

The Top Five Sustainability Frameworks You Should Know

STANDARD	FOCUS	WHY REPORT	SCORING	WHO REPORTS	REPORTING PERIOD
	GHG emissions as well as governance actions and business strategies to mitigate climate change and deforestation and promote water security.	CDP holds the largest repository of GHG emissions and energy use data in the world. In 2021, more than 590 investors with over US\$110 trillion in assets requested companies disclose through CDP. CDP's transparent scoring methodology helps respondents understand exactly what's expected of them.	Companies are scored based on four criteria: Disclosure, Awareness, Management, and Leadership. CDP recognizes top scoring companies in the Carbon Disclosure Leadership Index (CDLI).	Cities and companies	For companies, CDP's online reporting system opens in early April and responses are due in late July.
	Industry-specific criteria considered material to investors, including economic, social, and environmental indicators	Members of DJSI represent the top 10% of the 2,500 largest companies in the S&P Global Broad Market Index. The Corporate Sustainability Assessment (CSA) brings a sector-specific focus and need-to-know simplicity to disclosure for public companies.	Companies receive a total Sustainability Score between 0-100 and are ranked against peers. Those with scores in the top 10% are included in the index.	The 2,500 largest public companies in the world.	April 6 - July 13
	Corporate social responsibility with an equal weight on environmental, social and governance factors. Heavy on stakeholder engagement to determine materiality	GRI was announced as the official reporting standard of the UN Global Compact, making it the default reporting framework for the compact's more than 5,800 associated companies. It's among the oldest, most widely adopted and most widely respected reporting methodologies in the world. Its thorough focus on social and governance aspects of ESG is unparalleled.	The GRI Standards - A constantly updated set of guidelines focusing on transparency and accountability rather than a set score. Designed to give a high level look as well as a more detailed breakdown depending on your organization's material topics	Public and private companies, cities, government agencies, universities, hospitals, NGOs	Anytime, but typically integrated into a company's traditional annual report
	Environmental, social and governance performance in the global commercial real estate sector only. Includes asset- and entity-level disclosures	Private and public institutional investors look to GRESB's annual survey as the barometer of sustainability performance in the commercial real estate industry. Its niche target audience allows it to give deeper and more accurate insights into industry performance and reveal "investment grade" results.	Responses scored out of a possible 100 points distributed across three data components which are then divided into multiple aspects. More weight is attributed to performance and development components.	Commercial real estate owners, asset managers and developers.	April 1 - June 30
	SASB aims to align organizations and investors on the financial impacts of ESG. Industry-specific standards focus on material aspects of an organization's sustainability performance.	SASB offers disclosure standards for more than 75 industries to ensure information disclosed is most relevant to the financial performance of an organization's industry. The standards focus on financially material aspects so that the disclosure can help drive business and investment decisions.	SASB Standards offer guidelines on material information to report and can be used in conjunction with other frameworks.	Any corporation can use SASB to guide its disclosure.	No specific reporting period, but this framework may be complemented by other organizational disclosures.