

**KNOWLEDGE TOOLKIT FOR
SUSTAINABILITY PROFESSIONALS**

Vol 6

**Top #10+1 resources on Reporting
Frameworks and Standards**



Dear Readers,

Standards play an important role for corporates and decision-makers, yet all face many challenges in preparing Sustainability reports. This is mainly due to the high number of standards available as well as their different approaches, which leaves professionals confused as to how to measure, report and communicate strategy, goals and performance.

Stakeholders demand data and information that are evidence-based, market-informed, and transparent. Corporates aim to capitalise on intangible value and utilise big data to drive decisions and improve performance.

To further support leaders in Sustainability reporting, and demystifying the Sustainability Reporting landscape, we developed this new Knowledge Toolkit, focusing on Sustainability Reporting Frameworks and Standards. The Toolkit was developed to highlight the specific purpose that each one of these key serves.

We invite you to read this set of resources, and we trust you will find the publications practical and useful. Enjoy your reading.

Sustainability Knowledge Group

CONSOLIDATED SET OF GRI STANDARDS

Publication Title: Full Set of GRI Standards

Issued by: GSSB

Publication Date: 2016

Description: The GRI Standards help organizations understand and disclose their impacts in a way that meets the needs of multiple stakeholders. In addition to reporting companies, the Standards are highly relevant to many other groups, including investors, policymakers, capital markets, and civil society.

Keywords: GRI Standards, Sustainability Report

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CONSOLIDATED SET OF GRI SUSTAINABILITY REPORTING STANDARDS 2020

SASB INDUSTRY STANDARDS

Publication Title: SASB INDUSTRY STANDARDS

Issued by: SASB

Publication Date: October 2018

Description: The publication of the SASB industry standards marks an important milestone for global capital markets. The 77 industry-specific standards are the first of their kind designed to assist companies in disclosing financially material, decision-useful sustainability information to investors.

Keywords: SASB, Industry Standards, Capital Markets, Financial Materials

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SERVICES SECTOR

BASIS FOR CONCLUSIONS

Advertising & Marketing

Sustainable Industry Classification System® (SICS®) SV-AM

Prepared by the
Sustainability Accounting Standards Board

October 2018

sasb.org

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UN GLOBAL COMPACT 20TH- ANNIVERSARY PROGRESS REPORT: UNITING BUSINESS IN THE DECADE OF ACTION

Publication Title: Uniting Business in the Decade of Action: Building on 20 years of progress

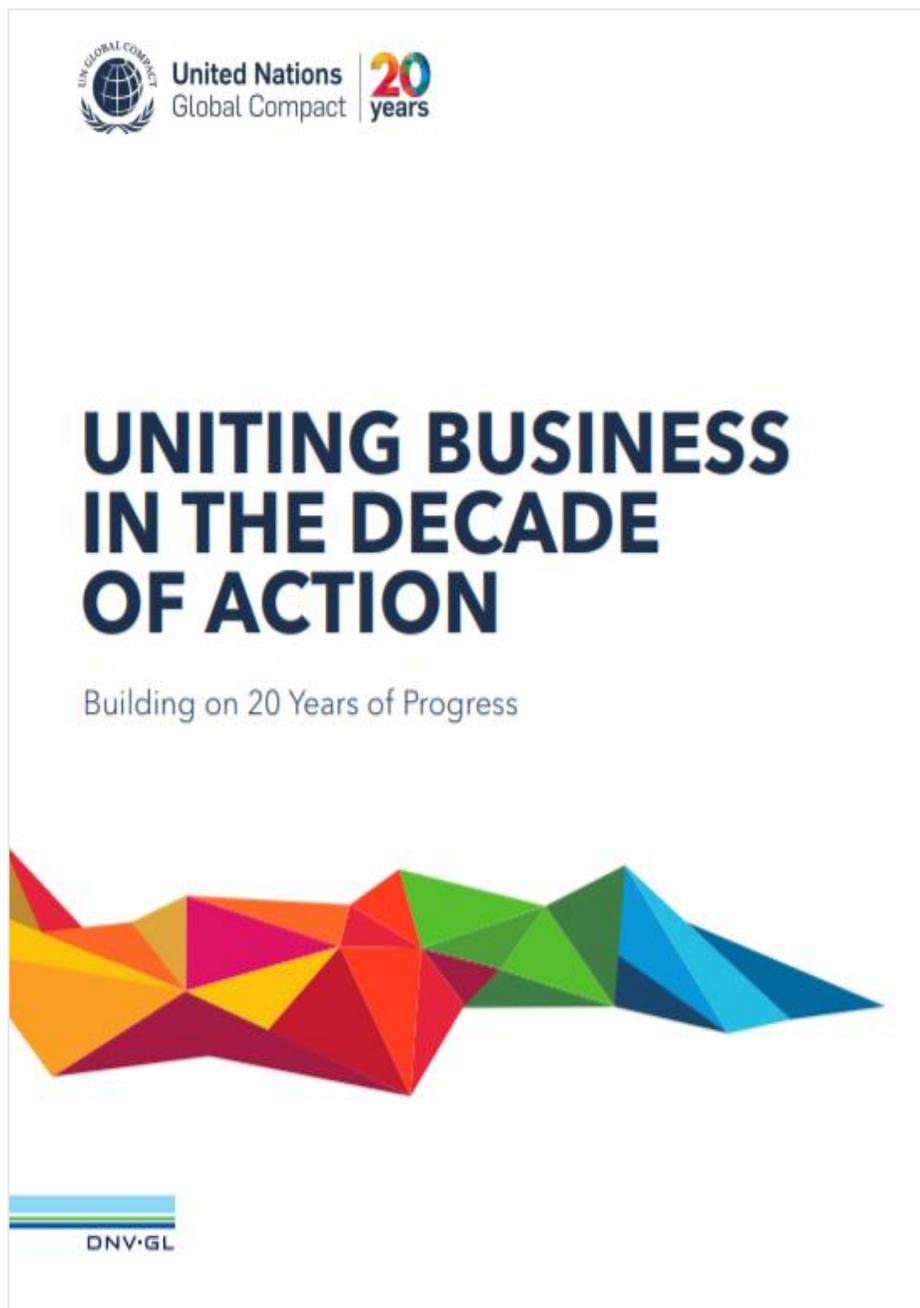
Issued by: DNV GL in close cooperation with the UN Global Compact

Publication Date: 2020

Description: Provides an assessment of how companies participating in the UN Global Compact are adopting the Ten Principles and taking action to deliver on the Sustainable Development Goals (SDGs). Based on data collected as part of the UN Global Compact annual survey, the report takes stock of how businesses are performing on critical sustainability topics.

Keywords: UNGC, SDGs, Ten Principles

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THE INTERNATIONAL INTEGRATED REPORTING FRAMEWORK

Publication Title: The International Integrated Reporting Framework

Issued by: IIRC

Publication Date: December 2013

Description: The International Integrated Reporting Framework is used to accelerate the adoption of integrated reporting across the world.

The purpose of the Framework is to establish Guiding Principles and Content Elements that govern the overall content of an integrated report, and to explain the fundamental concepts that underpin them.

Keywords: IIRC, Financial Capital, Integrated Reporting, Investors, Sustainability

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DISCLOSING THROUGH CDP: THE BUSINESS BENEFITS

Publication Title: DISCLOSING THROUGH CDP: THE BUSINESS BENEFITS

Issued by: CDP

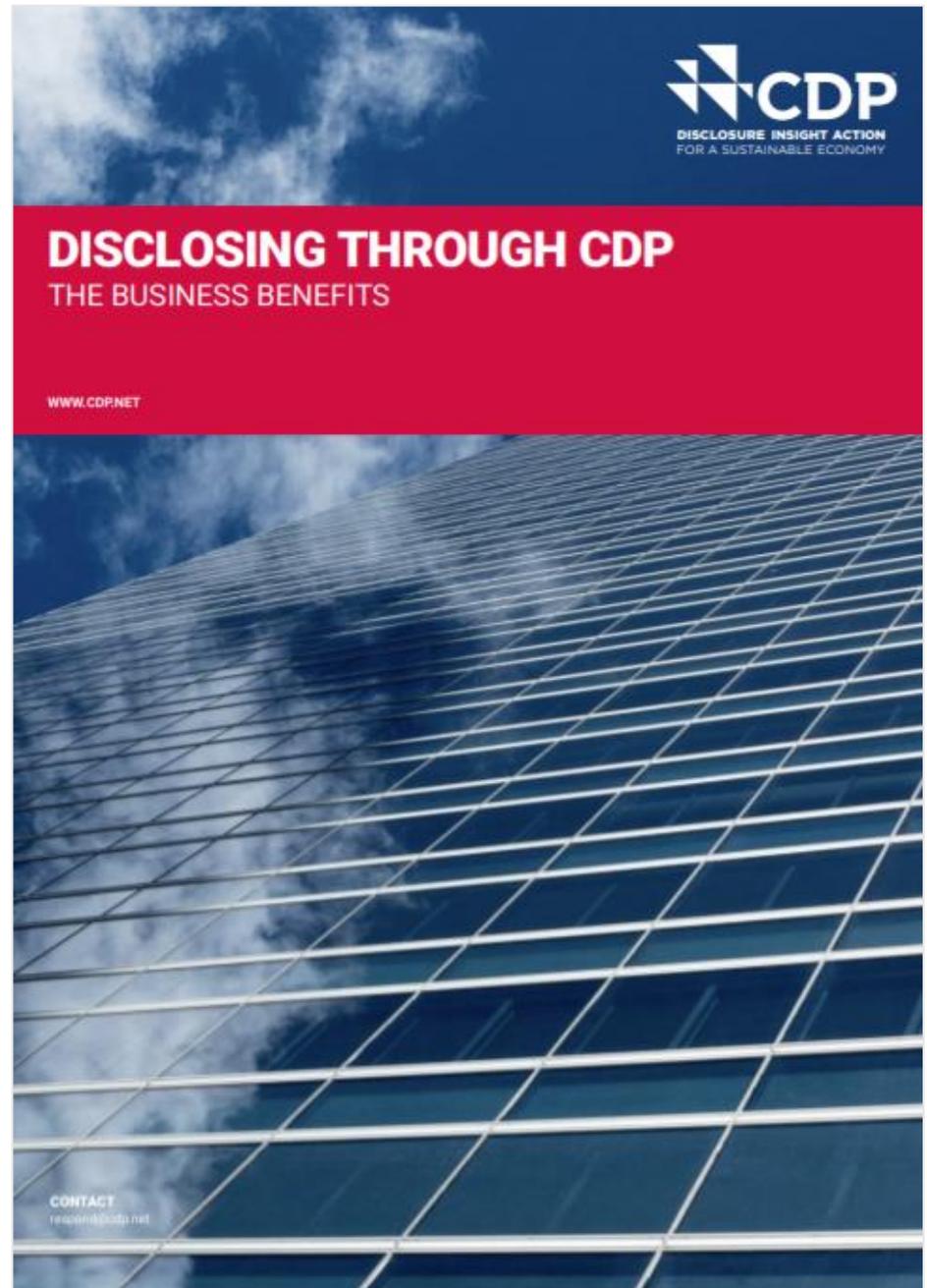
Publication Date: 2020

Description: Reporting to CDP offers competitive advantage and can keep your company ahead of changes to regulation and policy, help you identify and tackle growing risks, and find new opportunities for action that your investors and customers around the world demand.

The brochure explains why environmental data should be disclosed, and how to secure a position on the CDP Environmental Leaders List. It also shows how financial markets use CDP data.

Keywords: CDP, Environmental Reporting, Financial Markets, Investors

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TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES OVERVIEW

Publication Title: Task Force on Climate-related Financial Disclosures Overview

Issued by: TCFD

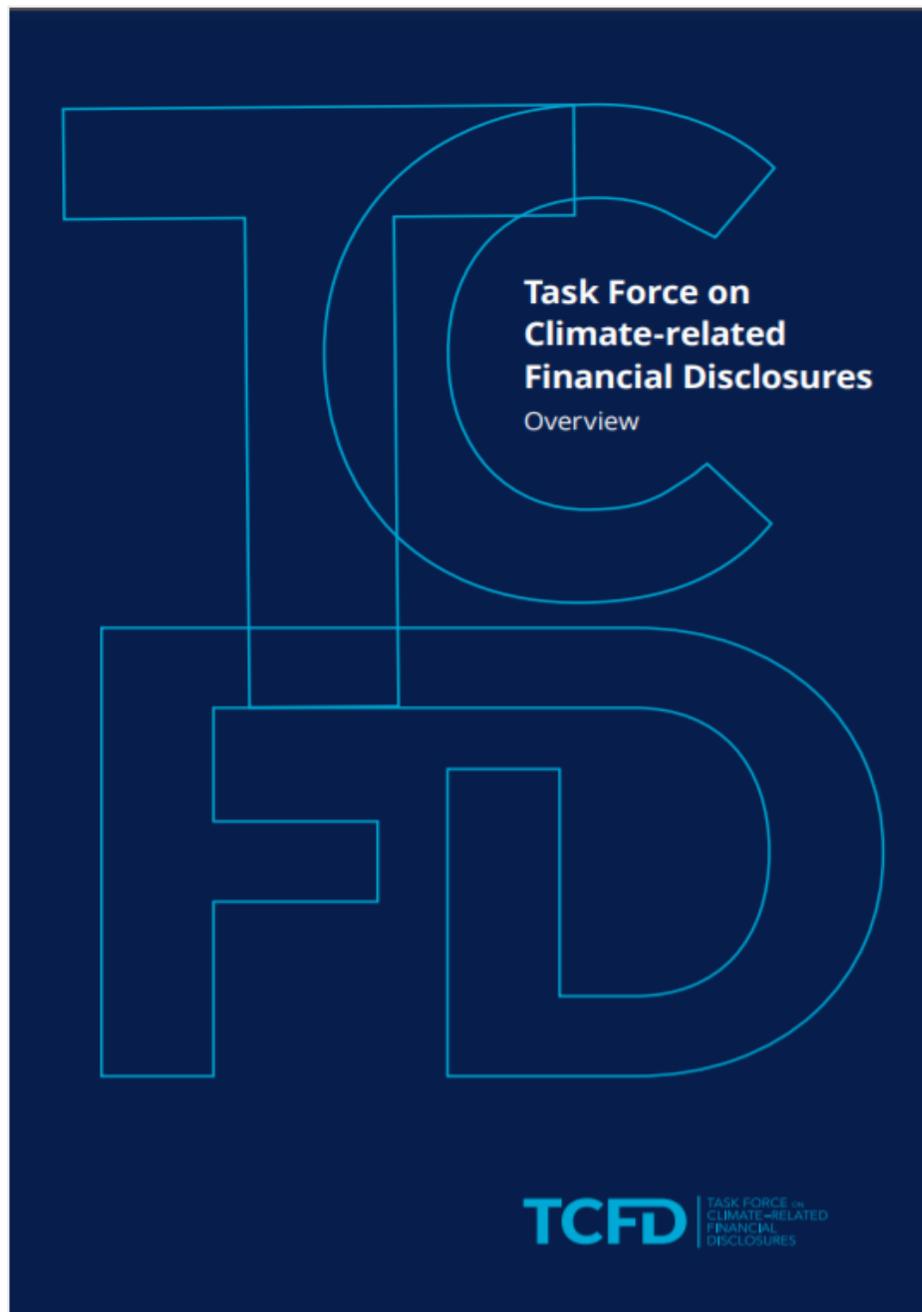
Publication Date: March 2020

Description: The Financial Stability Board established the TCFD to develop recommendations for more effective climate-related disclosures that could promote more informed investment, credit, and insurance underwriting decisions.

In its 2020 Status Report, the TCFD describes the progress companies are making in implementing TCFD recommendations.

Keywords: TCFD, Climate Change, Climate Action, Financial Disclosures

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ISO 26000 GUIDANCE ON SOCIAL RESPONSIBILITY

Publication Title: ISO 26000 Guidance on social responsibility

Issued by: ISO

Publication Date: September 2020

Description: This brochure gives a resume of the contents of ISO 26000 a basic understanding of the standard and what it can help organizations to achieve.

Keywords: ISO, Social Responsibility

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CDSB FRAMEWORK APPLICATION GUIDANCE FOR CLIMATE-RELATED DISCLOSURES

Publication Title: CDSB Framework application guidance for climate-related disclosures

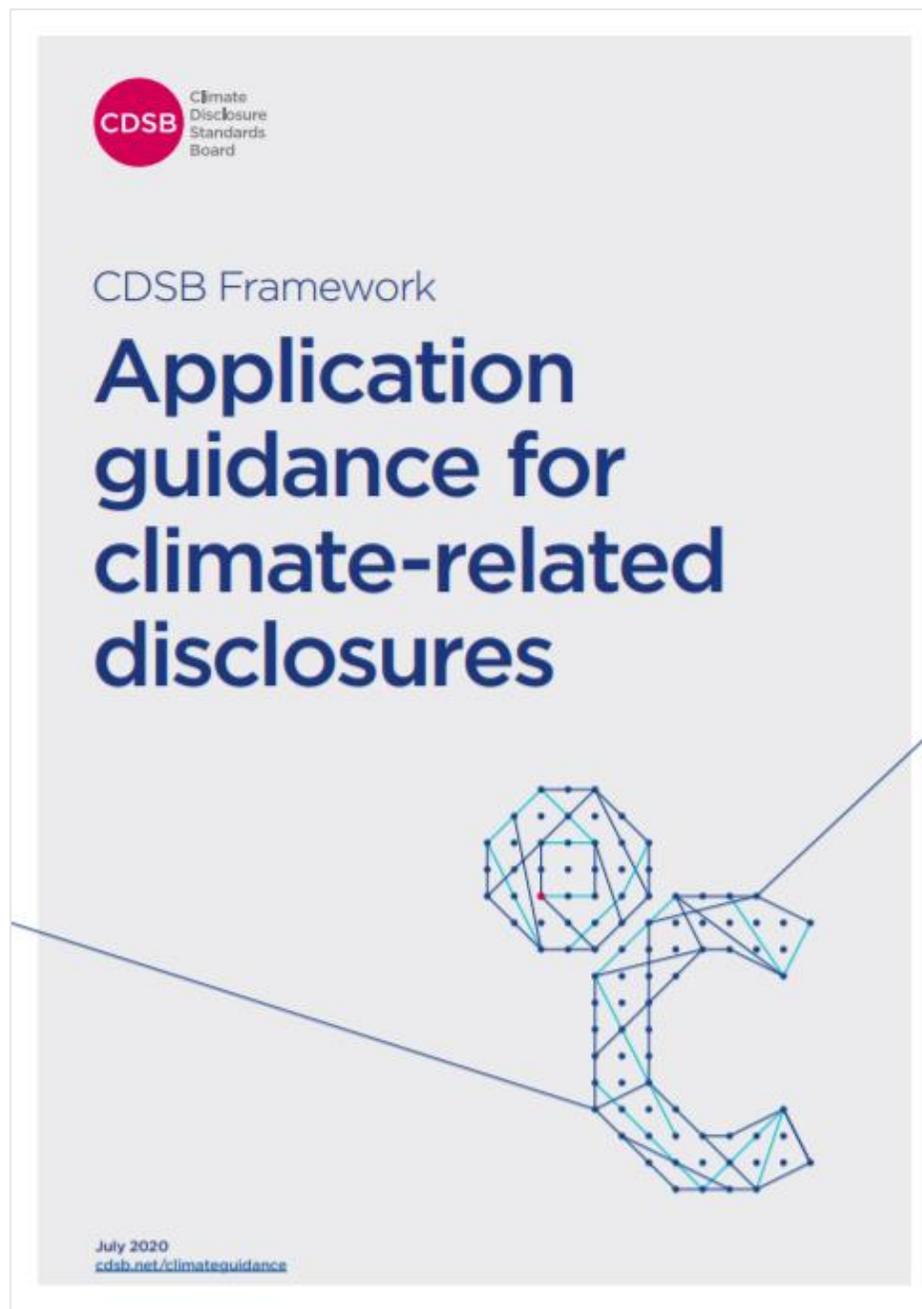
Issued by: CDSB

Publication Date: July 2020

Description: The Climate Guidance is designed to complement the CDSB Framework and other frameworks, codes and recommendations that are aligned with some or all of the requirements of the CDSB Framework. This guidance offers companies a means of developing their reporting practices and ensuring that investors are receiving the material climate-related information needed for efficient and effective capital allocation to drive the transition to a just, low-carbon economy.

Keywords: CDSB, Climate Risks, Low-carbon Economy, Climate Guidance

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OECD DUE DILIGENCE GUIDANCE FOR RESPONSIBLE BUSINESS CONDUCT

Publication Title: OECD DUE Diligence
Guidance for Responsible Business Conduct

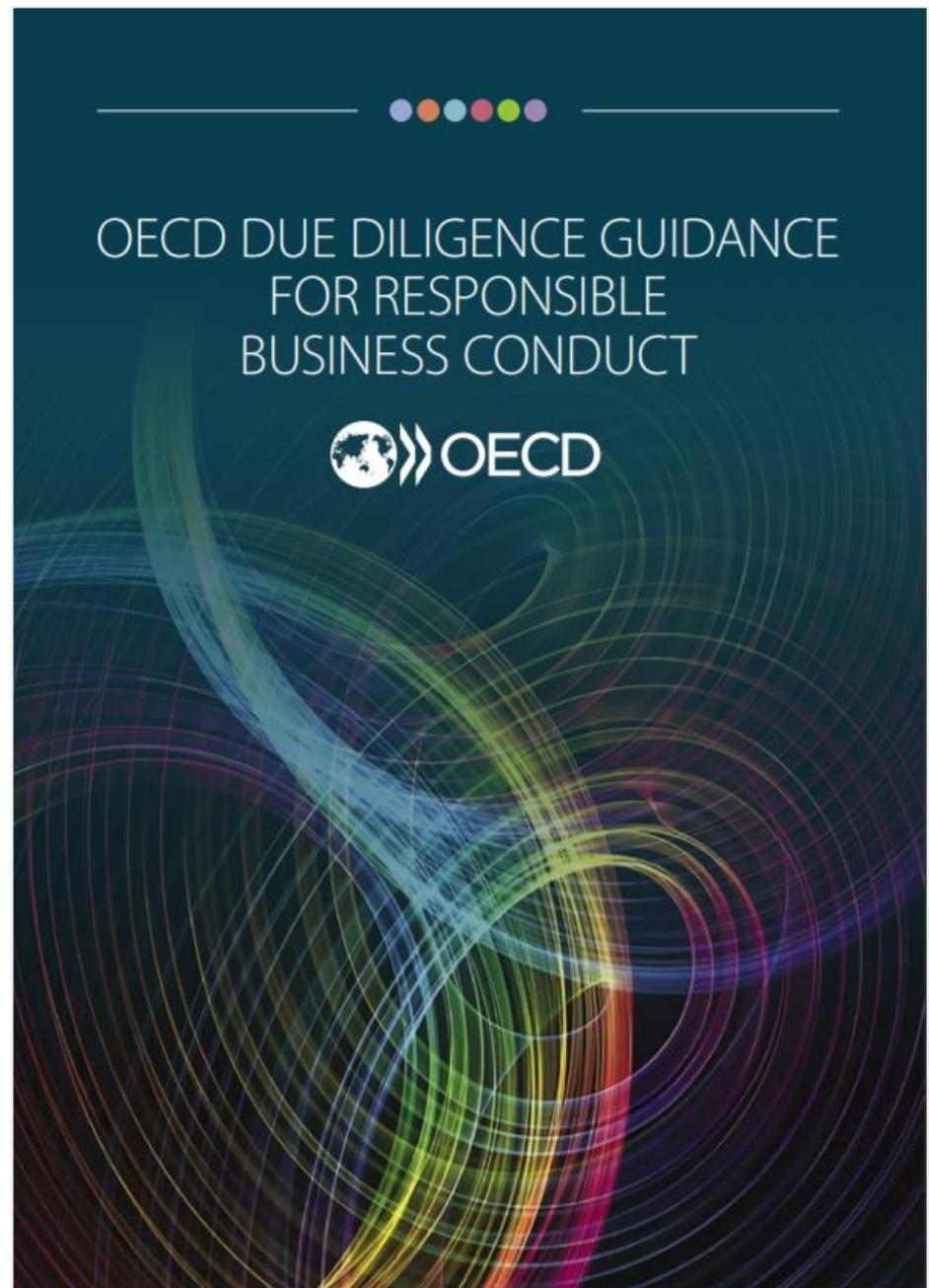
Issued by: OECD

Publication Date: May 2018

Description: The OECD Due Diligence Guidance for Responsible Business Conduct provides practical support to enterprises on the implementation of the OECD Guidelines for Multinational Enterprises by providing plain-language explanations of its due diligence recommendations and associated provisions.

Keywords: OECD, DUE, Corporate Governance, Business Relationships, Business Conduct

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AA1000 ASSURANCE STANDARD V3

Publication Title: AA1000 Assurance Standard v3

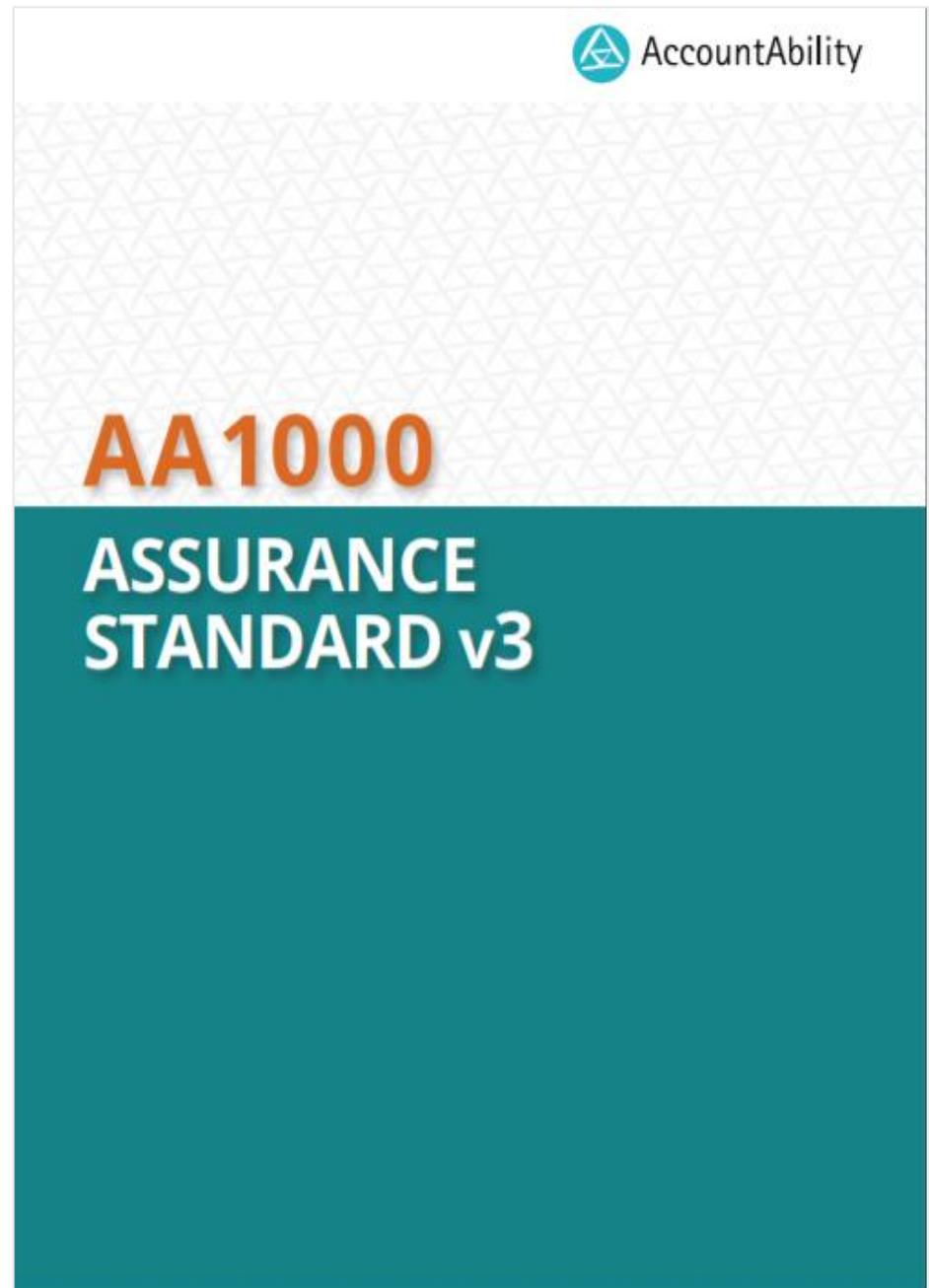
Issued by: AccountAbility

Publication Date: 2020

Description: The AA1000 Assurance Standard (AA1000AS v3) is the leading methodology used by sustainability professionals worldwide for sustainability-related assurance engagements, to assess the nature and extent to which an organization adheres to the AccountAbility Principles.

Keywords: AA1000, Sustainability, Sustainability Management, Sustainability Performance, Sustainability Reporting

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PRIMER ON THE SUSTAINABLE DEVELOPMENT GOALS

Publication Title: Primer on the Sustainable Development Goals

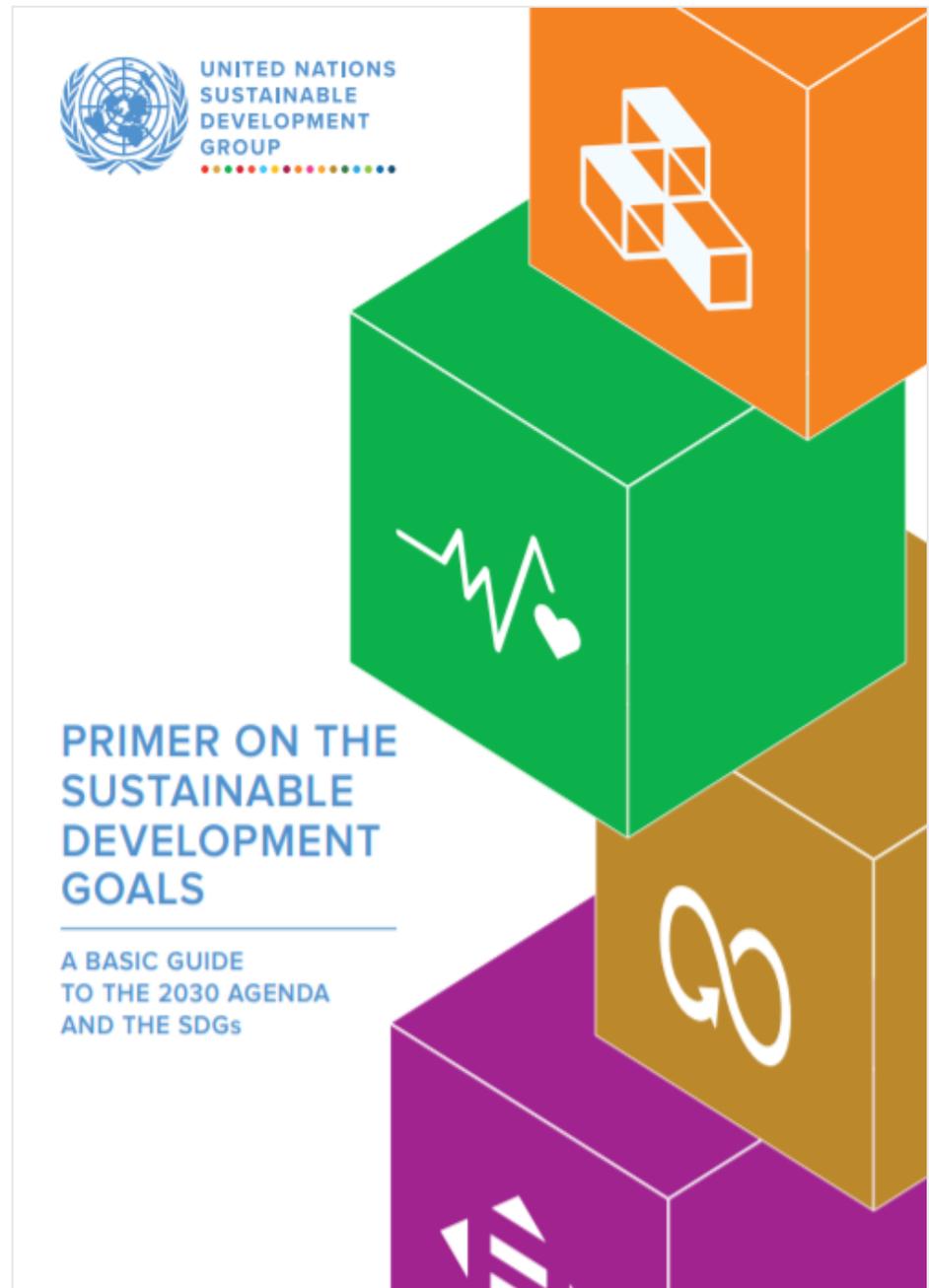
Issued by: United Nations Sustainable Development Group

Publication Date: January 2020

Description: Based on the Foundational Primer on the 2030 Agenda for Sustainable Development prepared by the United Nations, this summary booklet presents ideas to inspire the work of all parts of governments and societies in the quest for inclusive and sustainable development.

Keywords: SGDs, 2030 Agenda, SDG Primer, Cooperation Framework

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Links to Publications

| No. | Publication Title | Link |
|-----|--|---|
| 1. | Full Set of GRI Standards | https://www.globalreporting.org/standards/download-the-standards/ |
| 2. | SASB Industry Standards | https://www.sasb.org/standards-overview/download-current-standards/ |
| 3. | UN Global Compact 20th-Anniversary Progress Report: Uniting Business in the Decade of Action | https://www.unglobalcompact.org/library/5747 |
| 4. | The International Integrated Reporting Framework | https://integratedreporting.org/resource/international-ir-framework/ |
| 5. | Disclosing Through CDP: The Business Benefits | https://6fefcbb86e61af1b2fc4-c70d8ead6ced550b4d987d7c03fcdd1d.ssl.cf3.rackcdn.com/comfy/cms/files/files/000/003/912/original/CDP-Disclosure-brochure-global-2020.pdf |
| 6. | Task Force on Climate-related Financial Disclosures Overview | https://assets.bbhub.io/company/sites/60/2020/09/2020-TCFD_Status-Report.pdf |
| 7. | ISO 26000 Guidance on Social Responsibility | https://www.iso.org/files/live/sites/isoorg/files/store/en/PUB100258.pdf |
| 8. | CDSB Framework Application Guidance for Climate-related Disclosures | https://www.cdsb.net/climateguidance |
| 9. | OECD DUE Diligence Guidance for Responsible Business Conduct | https://www.oecd.org/investment/due-diligence-guidance-for-responsible-business-conduct.htm |
| 10. | AA1000 Assurance Standard v3 | https://www.accountability.org/standards/aa1000-assurance-standard/ |
| 11. | Primer on the Sustainable Development Goals Summary Booklet | https://unsdg.un.org/resources/primer-sustainable-development-goals-summary-booklet |



Sustainability Knowledge Group is a global advisory firm dedicated in creating value for businesses through **strategic advisory** and **training solutions**. In recognition of the importance of sustaining competitive advantage in today's marketplace, we support companies to develop and apply strategies that minimise risks and demonstrate leadership.

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