

Understanding Reporting Frameworks

There is a vast landscape of reporting frameworks to guide corporate disclosure. Understanding the nuances of each will streamline your efforts, reduce redundancies, and ensure compliance with emerging regulations.

BENEFITS OF REPORTING FRAMEWORKS

- Define what should be disclosed
- Provide comparable metrics
- Give insights to investors
- Align with emerging regulations
- Prevent greenwashing

UNDERSTANDING REPORTING FRAMEWORKS

Not all frameworks are created equal. Some guide reporting on various environmental, social, and governance issues, while others focus on one area or even just one type of metric. Understanding what data your stakeholders care about will help you choose the best disclosure mechanism.

REGULATIONS, FRAMEWORKS, AND STANDARDS CONNECTIVITY

		REGULATION	STANDARD				REPORTING FRAMEWORK			
TYPE AND SCOPE OF FRAMEWORK		CSRD 	SASB 	GRI 	ISSB 	IIRC 	SDGs 	CDP 	TCFD 	GHG PROTOCOL
GENERAL	Governance, strategy, risks									
	Climate change									
ENVIRONMENTAL	Pollution									
	Water									
	Biodiversity									
	Resources & circular economy									
	Own workforce									
SOCIAL	Workers in value chain metrics									
	Consumer and end-users metrics									
	Affected communities metrics									
GOVERNANCE	Business conduct									




EU

US

Global

Included in regulation, standard, or framework

Not included in regulation, standard, or framework

		MANDATORY	VOLUNTARY			
		REPORTS	FRAMEWORKS	RANKING SUBMISSIONS	INVESTOR RATINGS	REPORTS
WHY?		Required by law	Provide a foundation for mandatory reporting	Validate corporate leadership and meet stakeholder expectations	Evaluate investment risk & opportunity	Consolidate information across multiple inputs Expand storytelling Fill in reporting gaps
	EXAMPLES	Annual financial filing Conflict minerals EPA or Environmental regulatory reporting EEO CA Laws CSDDD CBAM CSRD	       	    	    	CSR Internal communications, marketing & sales assets

ESG REPORTING LANDSCAPE

The ESG reporting landscape is broad and includes both mandatory and voluntary mechanisms. While interconnected, these tools serve different purposes as they guide data collection, reporting, and compliance. In choosing the most appropriate framework, it's important to understand who is asking for disclosure and why.

TIPS FOR GETTING STARTED

- 1. Don't chase the standards**
Rather than constantly focus on the rubric, we recommend aligning your values with sustainable best practices. Do good work and let the standard validate that, not the other way around.
- 2. Take time to build a strategy**
Understanding your stakeholders and the source of reporting pressure is critical to make a proactive strategy, not a reactive one.
- 3. Assess which frameworks are material**
Once you understand your stakeholders, you can identify which frameworks align best with the data you need to disclose.

Want to learn more?

Explore our resource library for articles and videos to support your corporate reporting:



ARTICLES

- > [Responding to the CDP: How & Why](#)
- > [These Mandates Expect More](#)



CASE STUDIES & SERVICES

- > [Greenhouse Gas Management & Reporting](#)
- > [Disclosure Support](#)
- > [Materiality Studies](#)



VIDEOS

- > [Why Publish a Sustainability Report?](#)
- > [Sustainability Reporting Frameworks](#)
- > [How Materiality Studies Inform Sustainability Reporting](#)



We're here to help!

[Chat with Mike](#) about how we can help support your corporate reporting journey.