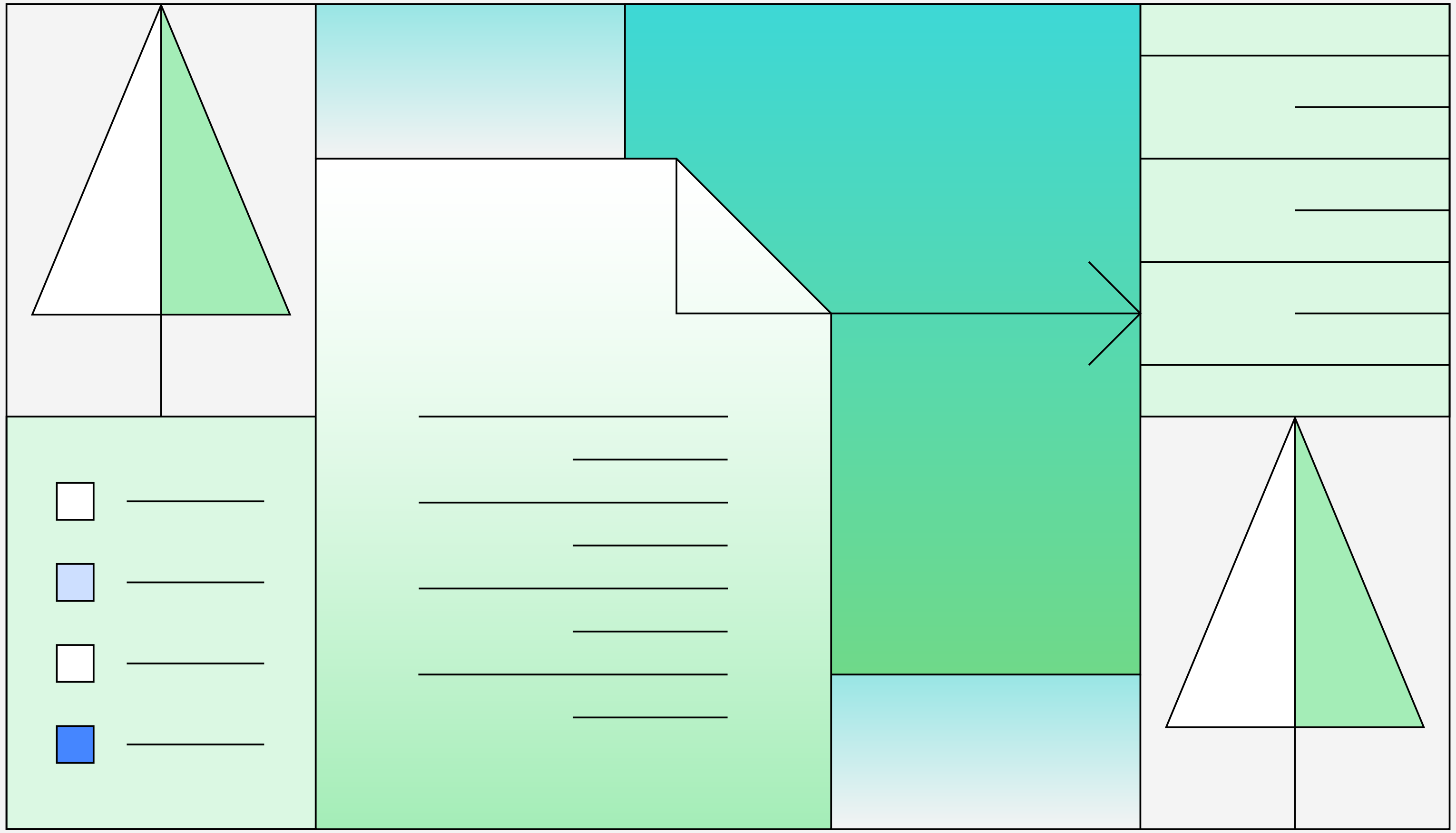
ESG reporting frameworks
Metric coverage



IBM

ESG frameworks matrix

For simplicity, we use the word *framework* to include reporting standards, tools, guidance, and voluntary or legal reporting obligations.

Disclaimer: The following analysis and categorization of different ESG frameworks is based on IBM's experience and does not constitute official ESG guidance.

IBM

Level of coverage: Complete / Some / None

	Environmental*	Social	Governance	Carbon	Energy	Waste	Water
CDP	Complete	Complete	Complete	Complete	Complete	Some	Complete
CSA	Complete	Complete	Complete	Complete	Complete	Complete	Complete
ENERGY STAR	None	None	None	Complete	Complete	Some	Some
GRESB	Complete	None	Complete	Complete	Complete	Complete	Complete
GRI	Complete	Complete	Complete	Complete	Complete	Complete	Complete
IIRC	Some	Some	Complete	Some	Some	Some	Some
NABERS AU	None	None	None	Complete	Complete	Some	Complete
NGER	None	None	None	Complete	Complete	Some	None
SASB	Complete	Complete	Complete	Complete	Complete	Complete	Complete
SBTi	Some	None	Some	Complete	Some	Some	Some
SECR	None	None	None	Complete	Complete	None	None
SFDR	Complete	Complete	Complete	Complete	Complete	Complete	Complete
TCFD	Some	Some	Complete	Complete	Some	Some	Some
UN SDGs	Complete	Complete	Complete	Complete	Complete	Complete	Complete
CSRD	Complete	Complete	Complete	Some	Some	Some	Some
BRSR	Complete	Complete	Complete	Complete	Complete	Complete	Complete

*Environmental includes all elements that are not carbon, energy, waste or water. Examples include a focus on biodiversity, air quality, desertification and more.

Information current as of July 2023

ESG reporting frameworks

Detailed metric coverage*

Level of coverage: Complete Some None

	Environmental	Social	Governance	Carbon	Energy	Waste	Water
CDP *Framework:* The Carbon Disclosure Project reports focus on climate change, forests and water security. Companies are scored annually from A to D—on their sustainability progress. The A-List is the set of each year's top performers.	Forest-related risk assessments in FW-FS (in CDP Forests). Forest framework has a specific focus on 7 key commodities: palm oil, timber, cattle, soy, rubber, cocoa and coffee.	Complete	Risk types considered in climate change risk assessment in C2.	The focus of CDP is the climate change. C6 focuses on Scope 1, 2 and 3 emissions.	Operational spend on energy as a percentage of total operational spend in C8.	Scope 3: waste generated in operations	CDP's water questionnaire incorporates water accounting metrics, value chain engagement activities, governance, business strategy, and impacts.
ENERGY STAR This certification aims to assess the energy efficiency of real estate. It is run by the US EPA.	None	None	None	Carbon is calculated from energy use.	ENERGY STAR promotes energy efficiency.	ENERGY STAR Portfolio Manager helps track waste.	ENERGY STAR Portfolio Manager helps track water.
GRESB *Framework:* GRESB allows assessment of a real estate portfolio for investors. GRESB 2023 Real Estate Reference Guide. In 2015, GRESB expanded to include roads, railways, electricity distribution, and communication systems, after which it now uses GRESB as its formal name and no longer just as an acronym for its original name, 'Global Real Estate Sustainability Benchmark.'	Although risk assessments (including climate), policies, and due diligence procedures can cover issues such as biodiversity and pollution, they are not explored beyond.	Surveys include stakeholder engagement. GRESB encourages dialogue between companies, asset managers, and investors. It also offers a survey covering how well employers treat and train employees and DEI performance.	Issues such as tenant engagement are covered but not at the forefront of the assessment. GRESB also covers leadership and strategy, policies, risk management and stakeholder engagement.	Performance: GHG	Performance: Energy	Performance: Waste	Performance: Water
GRI *Framework:* The Global Reporting Initiative has 10 mandatory sets of disclosure, in GRI 100 and GRI 200. There are then 29 optional sets of disclosures, dependent on the materiality of the reporting entity. GRI also has sector-specific standards ranging from energy to agriculture, mining, utilities, construction, automotive, electronics, real estate, and more.	GRI 300 covers the environment, with 302 and 305 covering energy and carbon, respectively. GRI 307 covers environmental compliance.	The set of disclosures within GRI 400 covers social issues. Specifically: – GRI 401: Employment – GRI 403: Health and safety – GRI 408: Child labor – GRI 409: Forced labor – GRI 413: Local communities – GRI 414: Supplier assessment	– GRI 103 Management Approach – The set of disclosures within GRI 200 covers the market and approach to ESG and other issues. – The set of disclosures within GRI 400 also covers some governance issues.	GRI 305 covers emissions.	GRI 302 covers energy use.	GRI 306 covers effluents and waste.	GRI 303 covers water and effluents.

Level of coverage:
Complete | Some | None

	Environmental	Social	Governance	Carbon	Energy	Waste	Water
IIRC International Integrated Reporting Council aims to reshape how companies view value in the context of reporting. The IIRC was first consolidated into the Value Reporting Foundation with SASB and will be replaced subsequently by the IFRS's ISSB once it enters full force in 2023.	Some Consideration of natural capital.	Some Consideration of social and relationship capital.	Complete Section B: Governance	Some 4F Performance: KPIs, potentially including carbon.	Some Consideration of energy efficiency when considering 3B-Connectivity.	Some Consideration of manufactured capital processes.	Some Consideration of natural capital.
NABERS The National Australian Built Environment Rating System aims to assess the environmental performance of Australian real estate. NABERS focuses on offices and data centers.	None None	None None	None None	Complete Carbon is converted from energy usage. Offices: Accredited assessors collect building consumption data, such as electricity and gas bills, along with data about building size, hours of occupation, climate location, and occupation density. Data is then standardized via a rating calculator and scored from 1–6 stars. Data Centers: Predicts the industry median GHG emissions (3 stars) for a data center of a given size and assigns stars based on the number of emissions greater than or less than that median.	Complete NABERS Energy measures efficiency of an office building.	Some NABERS Waste tool measures how well a building manages waste generation, recycling and resource recovery.	Complete NABERS Water rating looks at the amount of water used and recycled within a building.
NGER National Greenhouse and Energy Reporting is an Australian regulatory standard for reporting and disseminating energy and carbon data.	None None	None None	None None	Complete Scope 1 emissions	Complete Report on energy from the production and consumption of energy commodities.	Some Only mandatory in the event you operate a waste management facility	None None

Level of coverage:
Complete Some None

	Environmental	Social	Governance	Carbon	Energy	Waste	Water
SASB *Framework:* The Sustainability Accounting Standards Board has separate reporting requirements for 77 different sectors. A good summary resource is the materiality map. SASB will remain active for another few years, and then it will be consolidated into the IFRS Foundation's ISSB Standards, along with the IIRC/Value Reporting Foundation (VRF).	120a.1 Air emissions of pollutants such as particulate matter of 10 microns or less (PM10), manganese oxide (MnO), polycyclic aromatic hydrocarbons (PAHs) and more.	220a.5 Disclosure is encouraged where products or services are subject to government-required monitoring, censoring, content filtering or blocking.	510a.2 The entity should describe its policies around whistleblowers.	– 410b.1 Net premiums for insurance companies relating to energy efficiency and low carbon technology – 110a.1 Global Scope 1 emissions	– 130a.4 Percentage of eligible real estate portfolio that has an energy rating – 130a.1 Total energy consumed	150a.1 Amount of hazardous waste produced	130a.1 Total water withdrawn and consumed, and the percentage of each in regions with high and extremely high baseline water stress
CSA The SAM Corporate Sustainability Assessment (for Dow Jones Sustainability Indices) is the assessment that companies fill out to help inform their performance on DJSI. The following indicators have been taken from the CSA Companion 2021. Depending on the sector of the respondent, it is possible that not all the questions would be in the CSA.	Physical climate risk adaptation is considered.	The presence of a human rights due diligence process is considered.	Board average tenure is considered	Scope 1 and scope 2 emissions are considered.	Energy consumption, broken down into types (nonrenewable fuels, electricity purchased, and more) is considered.	Waste disposal (including generation, used, recycled and sold) is considered.	Water consumption (both withdrawal and discharge by type) is considered.
SBTi The Science-Based Targets initiative aims to help companies set science-based emissions reduction targets and targets aligned with the Paris Agreement. It is used by over 4,000 companies, but doesn't currently assess targets for cities, governments and universities. SBTi has sector-specific templates and targets as well.	SBTi identifies best practices such as Scope 1-3 transition plans.	None	SBTi calls for effective governance, including executive compensation linked to adopted short and long-term milestones.	SBTi's focus is goal-setting in line with Paris Agreement, but the initiative now also offers goal-setting in line with the fully net-zero operation.	Net zero Scope 2 emissions involve focusing on energy use.	Some	Some
SECR The UK government's Streamlined Energy and Carbon Reporting regulations oblige certain companies to track their energy use and carbon emissions.	None	None	None	Emissions from activities the company owns or controls. It includes the combustion of fuel and operation of facilities (Scope 1) / tCO2e.	The energy consumption used to calculate emissions	None	None
SFDR *Framework:* The Sustainable Finance Disclosure Regulation is an EU requirement mandating that financial institutions assess the ESG credentials of their investment portfolio. Thus, the indicators will be answered by investees, as opposed to the reporting institution itself. Though some indicators, such as those detailed here, are mandatory, financial institutions will have to choose from a varied selection of optional indicators.	Reporting on whether the entity assesses, monitors or controls the pressures corresponding to the indirect and direct drivers of biodiversity and ecosystem change is mandatory.	Disclosure of the production of controversial weapons is mandatory.	Reporting on the unadjusted gender pay gap is mandatory.	Reporting carbon emissions by the scope is mandatory	Reporting on energy consumption, broken down into renewable and nonrenewable sources, is mandatory.	Reporting hazardous waste in tons is mandatory	Reporting water emissions (of certain chemical pollutants) is mandatory.

Level of coverage:
Complete Some None

	Environmental	Social	Governance	Carbon	Energy	Waste	Water
TCFD *Framework:* The Task Force on Climate-related Financial Disclosures is a risk framework, and although it encourages the use of metrics, it mandates very few. Specific encouraged but not required recommendations are highlighted in the framework documentation. TCFD is now mandatory in several countries, including the UK, Singapore, Canada, Japan and South Africa, with Australia and New Zealand following. Also, mandatory for UN PRI signatories.	In theory, environmental indicators beyond carbon, energy, waste and water could certainly be used in a climate change risk assessment. However, they are not specifically recommended.	Some reporting as the TCFD refers to resilience based on different scenarios.	Pillar 1 focuses on governance, including board oversight of risks and opportunities, as well as management's role in risk assessment.	The disclosure of Scope 1 and Scope 2 emissions (Scope 3 if appropriate) is encouraged.	Analysis of risks and opportunities, informed by metrics around energy use, is encouraged.	Analysis of risks and opportunities, informed by metrics around waste, is encouraged.	Analysis of risks and opportunities, informed by metrics around water use, is encouraged.
UN SDGs United Nations Sustainable Development Goals aims to be a blueprint to achieve a better and more sustainable future by 2030.	SDG 15: Life on Land	SDGs 1, 2, 3, 4, 5 and 10	– SDG 9: Industry, Innovation and Infrastructure – SDG 8: Decent Work and Economic Growth	SDG 7: Affordable and Clean Energy	SDG 7: Affordable and Clean Energy	SDG 12: Responsible Consumption	– SDG 6: Clean Water and Sanitation – SDG 14: Life Below Water
CSRD The Corporate Sustainability Reporting Directive requires organizations to detail how their business strategy will mitigate risks associated with environmental and social issues and publish disclosures publicly. Organizations subject to the CSRD will have to report according to European Sustainability Reporting Standards (ESRS).	E1 Climate change, E2 Pollution, E3 Water and marine resources, E4 Biodiversity and ecosystems, E5 Resource use and circular economy. It includes Scope 1 and 2 emissions (Scope 3 expected to be added in the future), climate risks, and impacts.	S1 Own workforce, S2 Workers in the value chain, S3 Affected communities, S4 Consumers and end users. It includes human rights, employee diversity, and working conditions and EHS compliance.	G1 Risk management and internal control, G2 Business conduct. It includes board diversity, ethics and corruption levels, stakeholder engagement.	ESRS E1 Climate change, E2 Pollution, E4 Biodiversity and ecosystems.	E2 Pollution, E5 Resource use and circular economy.	E5 Resource use and circular economy.	E3 Water and marine resources.
BRSR *Framework:* It requires general disclosures like operational and employee details, governance disclosures, and performance disclosures against the nine principles of India's National Guidelines on Responsible Business Conduct (NGRBC).	Section C Principle 6 requires disclosures on efforts to protect and restore the environment.	Section A requires disclosure of customer and employee diversity, safety, and retention, grievance redressal mechanisms, and stakeholder engagement.	Section B requires disclosure governance, leadership and oversight, as well as policies in place to adopt the NGRBC Principles.	Section C Principle 6 focuses on Scope 1, 2 and 3 emissions.	Section C Principle 6 focuses on energy consumption and intensity.	Section C Principle 2 requires disclosures on waste management and product lifecycle assessment (LCA).	Section C Principle 6 requires disclosures of water withdrawal, consumption and discharge.

* Examples provided are related to the coverage of the ESG subject for each framework.
This is not a comprehensive list and only provides coverage examples.

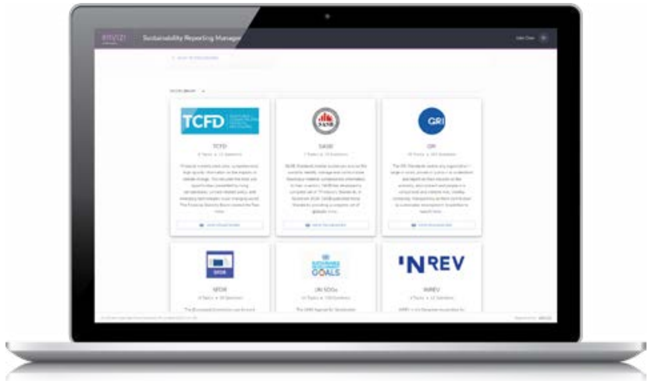
Simplify ESG reporting across all major frameworks

Upgrade your ESG data from spreadsheets into a robust, scalable software platform to ensure your organization can meet reporting requirements with the IBM® Envizi™ ESG Suite.

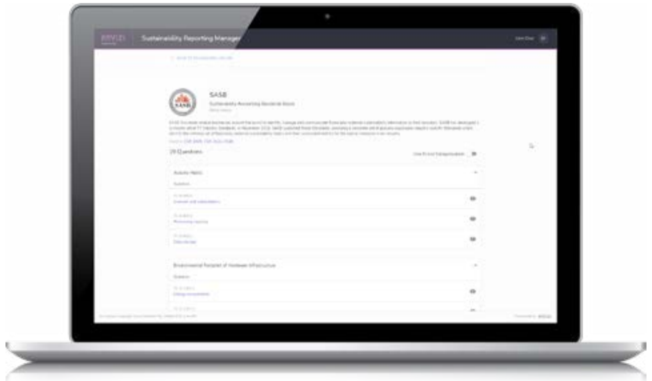
- One place for all your responses across internationally recognized frameworks
- Over 1,000 framework questions included
- Create custom questions
- Export reports
- Copy answers from other framework responses

Explore ESG reporting frameworks software →

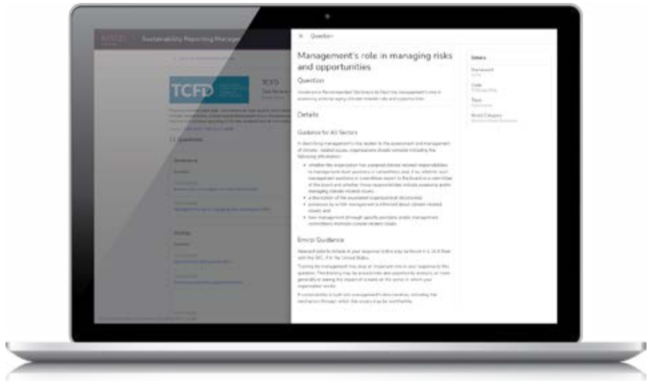
Try IBM Envizi free for 14 days →



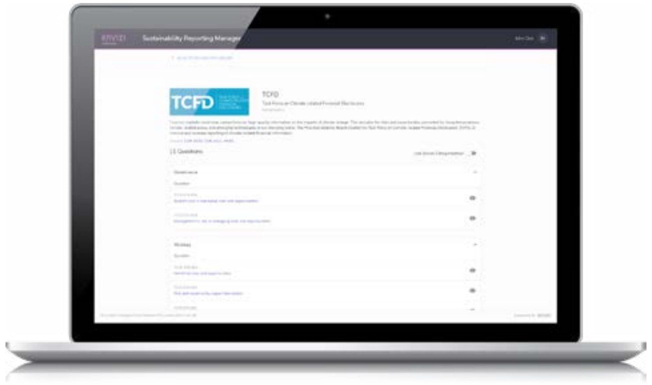
Framework library of major ESG frameworks



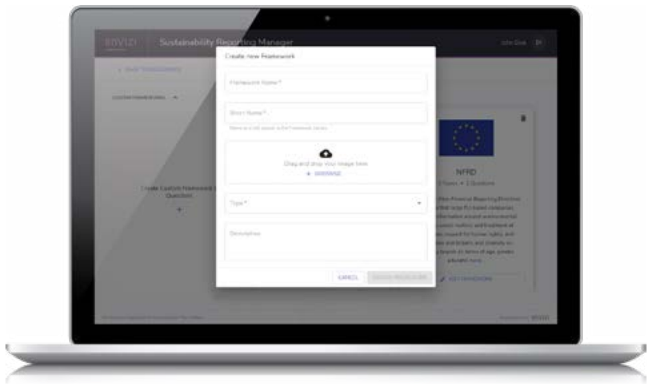
Framework questions available on one platform



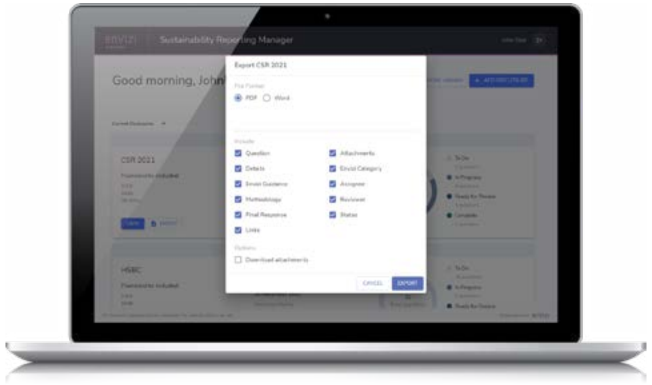
Guidance on responding to frameworks



Over 1,000 questions across different frameworks



Create custom frameworks



Export entire reports or specific responses

IBM Corporation
Route 100
Somers, NY 10589

Produced in the United States of America
July 2023