

	Primary Purpose	ESG Topics Addressed			Audience	Notes
		Environmental	Social	Governance		
B-Impact Assessment (BIA)	Assessment of a business' impact on and contributions to society and the environment	Environmental Management, Air & Climate, Water, Land & Life	DEI, Economic Impact, Civic Engagement, Supply Chain Management, Worker Financial Security, Worker Health Wellness & Safety, Career Development, Worker Engagement & Satisfaction	Mission & Engagement, Ethics & Transparency, Governance	Stakeholders	Emphasis on Corporate Responsibility. Requires third party verification. Certification includes allowed use of registered mark.
EcoVadis	A rating system assessing integration of sustainability into business systems	Energy, GHG, Water, Biodiversity, Pollution, Materials/Chemicals & Waste, Product Impacts, Customer Health & Safety	Labor & Human Rights	Ethics, Sustainable Procurement	Supply Chain Partners Stakeholders	Requires submission of verification documents that meet program requirements. Scorecards are renewed annually.
Global Reporting Initiative (GRI)	Standardized disclosure guidelines for sustainability metrics and factors	Materials, Energy, Water, Biodiversity, Emissions, Waste, Supplier Impacts	Employment, Labor & Management Relations, Occupational Health & Safety, Training & Education, Diversity & Equal Opportunity, Labor Practices, Community Engagement, Customer Health & Safety, Supplier Impacts, Customer Health & Safety, Customer Privacy	Economic Performance, Market Presence, Indirect Economic Impacts, Procurement Practices, Anti-Corruption, Anti-competition, Tax, Marketing & Labeling	Stakeholders	Widely used/accepted, official reporting standard of UNGC. Scribes "how" to report rather than "what" to report but requires disclosure of an organization's materiality assessment process.
Green Masters Program (GMP)	A tool to define, prioritize, measure, and manage a company's sustainability performance in topics that are material to the organization.	Energy, GHG, Water, Ecological & Biodiversity Impacts, Materials, Waste, Product Circularity & Lifecycle Management, Transportation	Community Impact, Customer Welfare, Employee Health & Safety, Employee Experience, DEI	Governance & Leadership, Supply Chain Management	Stakeholders Supply Chain Partners Peers	Emphasis on systemic integration of sustainability into existing management systems. Offers a tool, educational resources, and recognition to support the journey.
Integrated Reporting Framework (IRF)	A framework to help companies evaluate and explain how they are creating value	Natural Capital: Air, Water, Land, Minerals, Forests, Biodiversity & Ecosystem Health	Human Capital, Social & Relationship Capital	Financial Capital, Manufactured Capital (infrastructure), Intellectual Capital, Governance	Investors Stakeholders	Combines annual financial and ESG reporting.
Suppliers Ethical Data Exchange (SEDEX)	A supplier audit to assess an organization's responsible business practices	Environmental Management, Waste, Materials, Water, Pollution, Emissions, Energy & Climate, Biodiversity, Supplier Sourcing	Labor Practices, Worker Health & Safety	Business Ethics	Supply Chain Partners	Offers third party audit verification (SMETA)
United Nations Sustainable Development Goals (UN SDGs)	Globally recognized organizational commitment to sustainable development & corporate responsibility.	Water, Energy, Responsible Consumption & Production, Climate, Land	Poverty, Health & Wellbeing, Hunger, Education, Gender Equality, Working Conditions, Inequality, Sustainable Cities & Communities, Peace & Justice	Economic Growth, Innovation & Infrastructure, Partnerships for Sustainable Development	Stakeholders	Requires CEO commitment, annual reporting, and payment of an annual fee.
Value Reporting Foundation (VRF)	Standardized material disclosure of ESG factors with potential to impact financial performance over time	Energy, GHG, Air Quality, Water, Waste, Ecological Impacts, Materials Sourcing & Efficiency, Climate Impacts	Human Rights & Community Relations, Customer Privacy, Data Security, Access & Affordability, Product Quality & Safety, Customer Welfare, Selling Practices & Product Labeling, Labor Practices, Employee Health & Safety, Employee Engagement, Diversity & Inclusion	Product Design & Lifecycle Management, Business Model Resilience, Supply Chain Management, Business Ethics, Competitive Behavior, Legal & Regulatory Management, Critical Incident Management, Systemic Risk Management	Investors	SASB provides clear guidance on material topics for an array of industries - scribes "what" to report.