

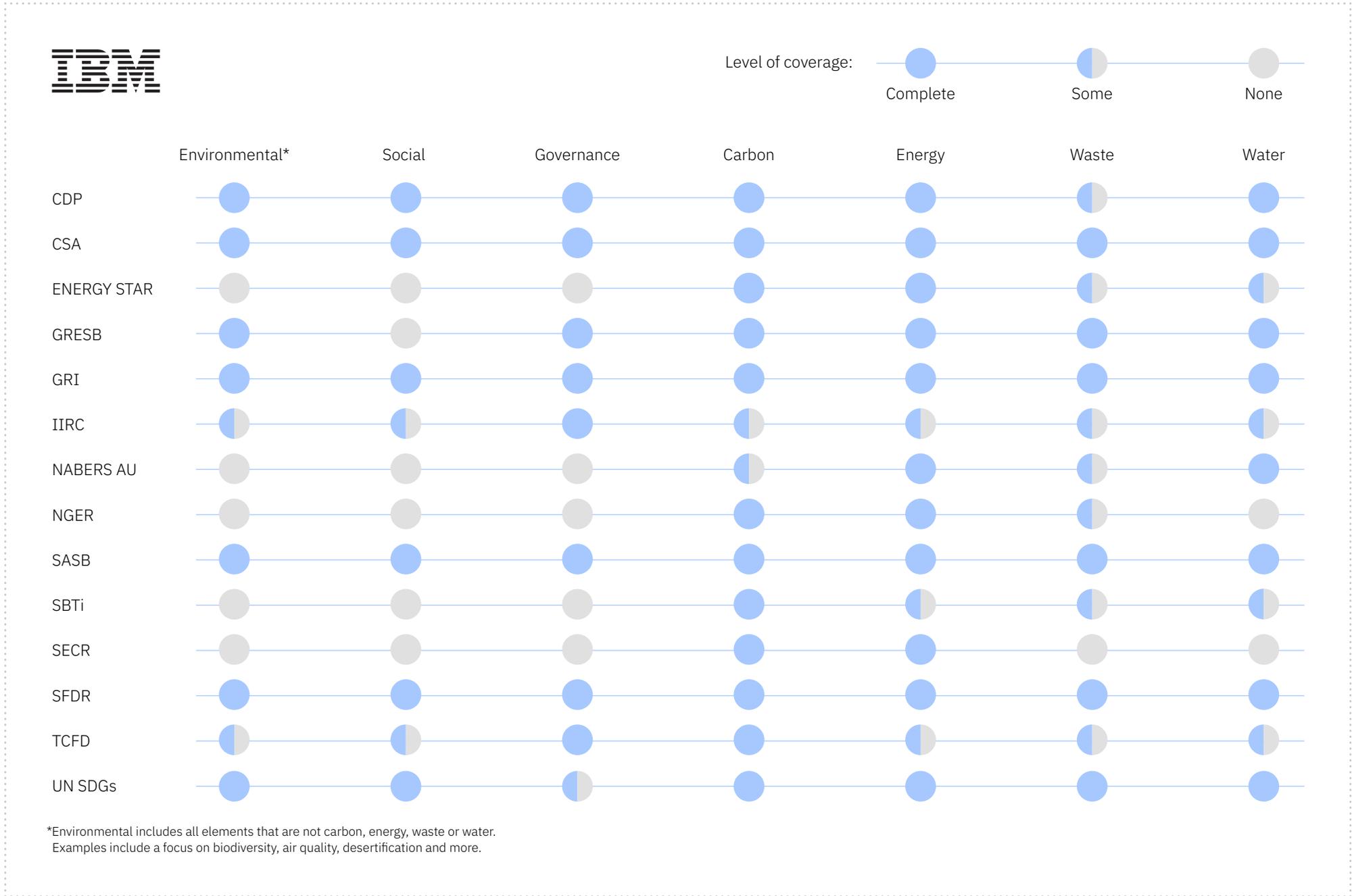
# ESG reporting frameworks

## Metric coverage



# ESG frameworks matrix

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



# ESG reporting frameworks

## Detailed metric coverage\*

Level of coverage:  
■ Complete ■ Some ■ None

	Environmental	Social	Governance	Carbon	Energy	Waste	Water
<b>CDP</b> <i>Framework:</i> The Carbon Disclosure Project reports focus on climate change, forests and water security.	<span style="color: #008080;">■</span> Forest-related risk assessments in F2.1 (in CDP Forests).	<span style="color: #008080;">■</span> Complete	<span style="color: #008080;">■</span> Risk types considered in climate change risk assessment in C2.2a.	<span style="color: #008080;">■</span> <ul style="list-style-type: none"> <li>– The focus of CDP – climate change.</li> <li>– C6 focuses on Scope 1, 2 and 3 emissions, for example.</li> </ul>	<span style="color: #008080;">■</span> Operational spend on energy as a percentage of total operational spend in C8.1.	<span style="color: #800080;">■</span> Scope 3: waste generated in operations	<span style="color: #008080;">■</span> <ul style="list-style-type: none"> <li>– The focus of CDP – water security</li> <li>– W6.1 asks about the presence of water policy, for example.</li> </ul>
<b>ENERGY STAR</b> Aims to assess the energy efficiency of real estate. It is run by the US EPA.	<span style="color: #FF0000;">■</span> None	<span style="color: #FF0000;">■</span> None	<span style="color: #FF0000;">■</span> None	<span style="color: #008080;">■</span> Carbon is converted from energy use.	<span style="color: #008080;">■</span> ENERGY STAR promotes energy efficiency.	<span style="color: #800080;">■</span> ENERGY STAR Portfolio Manager helps track waste.	<span style="color: #800080;">■</span> ENERGY STAR Portfolio Manager helps track water.
<b>GRESB</b> <i>Framework:</i> The Global Real Estate Sustainability Benchmark allows assessment of a real estate portfolio for investors.  GRESB 2020 Real Estate Reference Guide	<span style="color: #008080;">■</span> Although risk assessments, policies and due diligence procedures can cover issues such as biodiversity and pollution, they are not explored beyond this.	<span style="color: #800080;">■</span> Some	<span style="color: #008080;">■</span> Issues such as tenant engagement are covered but are not at the forefront of the assessment.	<span style="color: #008080;">■</span> Performance: GHG	<span style="color: #008080;">■</span> Performance: Energy	<span style="color: #008080;">■</span> Performance: Waste	<span style="color: #008080;">■</span> Performance: Water
<b>GRI</b> <i>Framework:</i> 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.	<span style="color: #008080;">■</span> GRI 300 covers the environment, with 302 and 305 covering energy and carbon, respectively.	<span style="color: #008080;">■</span> The set of disclosures within GRI 400 covers social issues.	<span style="color: #008080;">■</span> <ul style="list-style-type: none"> <li>– GRI 103 Management Approach</li> <li>– The set of disclosures within GRI 200 covers the market and approach to ESG and other issues.</li> <li>– The set of disclosures within GRI 400 also covers some governance issues.</li> </ul>	<span style="color: #008080;">■</span> GRI 305 covers Emissions.	<span style="color: #008080;">■</span> GRI 302 covers Energy Use.	<span style="color: #008080;">■</span> GRI 306 covers Effluents and Waste.	<span style="color: #008080;">■</span> GRI 303 covers Water and Effluents.

\* 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.

Level of coverage:  
■ Complete ■ Some ■ None

	Environmental	Social	Governance	Carbon	Energy	Waste	Water
<b>IIRC</b> International Integrated Reporting Council aims to reshape how companies view value in the context of reporting.	<span style="color: #800080;">■</span> Consideration of natural capital	<span style="color: #800080;">■</span> Consideration of social and relationship capital	<span style="color: #008080;">■</span> Section B: Governance	<span style="color: #800080;">■</span> 4F Performance: KPIs, potentially including carbon	<span style="color: #800080;">■</span> Consideration of energy efficiency when considering 3B - Connectivity of information	<span style="color: #800080;">■</span> Consideration of manufactured capital processes	<span style="color: #800080;">■</span> Consideration of natural capital
<b>NABERS</b> The National Australian Built Environment Rating System aims to assess the environmental performance of Australian real estate.	<span style="color: #FF0000;">■</span> None	<span style="color: #FF0000;">■</span> None	<span style="color: #FF0000;">■</span> None	<span style="color: #008080;">■</span> Carbon is converted from energy usage.	<span style="color: #008080;">■</span> NABERS Energy measures efficiency of an office building.	<span style="color: #800080;">■</span> NABERS Waste tool measures how well a building manages waste generation, recycling and resource recovery.	<span style="color: #FF0000;">■</span> NABERS Water rating looks at the amount of water used and recycled within a building.
<b>NGER</b> National Greenhouse and Energy Reporting is an Australian regulatory standard for reporting and disseminating energy and carbon data.	<span style="color: #FF0000;">■</span> None	<span style="color: #FF0000;">■</span> None	<span style="color: #FF0000;">■</span> None	<span style="color: #008080;">■</span> Scope 1 emissions	<span style="color: #008080;">■</span> Reporting energy from production and consumption of energy commodities	<span style="color: #800080;">■</span> Only mandatory in the event you operate a waste management facility	<span style="color: #FF0000;">■</span> None
<b>SASB</b> <i>Framework:</i> The Sustainability Accounting Standards Board has separate reporting requirements for 77 different sectors. A good summary resource is the materiality map.	<span style="color: #008080;">■</span> 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.	<span style="color: #008080;">■</span> 220a.5 Disclosure is encouraged where products or services are subject to government-required monitoring, censoring, content filtering or blocking.	<span style="color: #008080;">■</span> 510a.2 The entity should describe its policies around whistleblowers.	<span style="color: #008080;">■</span> – 410b.1 Net premiums for insurance companies relating to energy efficiency and low carbon technology – 110a.1 Global Scope 1 emissions	<span style="color: #008080;">■</span> – 130a.4 Percentage of eligible real estate portfolio that has an energy rating – 130a.1 Total energy consumed	<span style="color: #008080;">■</span> 150a.1 Amount of hazardous waste produced	<span style="color: #008080;">■</span> 130a.1 Total water withdrawn and consumed, and the percentage of each in regions with high and extremely high baseline water stress
<b>CSA</b> 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.	<span style="color: #008080;">■</span> Physical Climate Risk Adaptation is considered.	<span style="color: #008080;">■</span> The presence of a Human Rights Due Diligence Process is considered.	<span style="color: #008080;">■</span> Board Average Tenure is considered.	<span style="color: #008080;">■</span> Scope 1 and Scope 2 Emissions are considered.	<span style="color: #008080;">■</span> Energy Consumption, broken down into type (nonrenewable fuels, electricity purchased and more) is considered.	<span style="color: #008080;">■</span> Waste Disposal (including generation, used, recycled and sold) is considered.	<span style="color: #008080;">■</span> Water Consumption (both withdrawal and discharge by type) is considered.

Level of coverage:  
■ Complete ■ Some ■ None

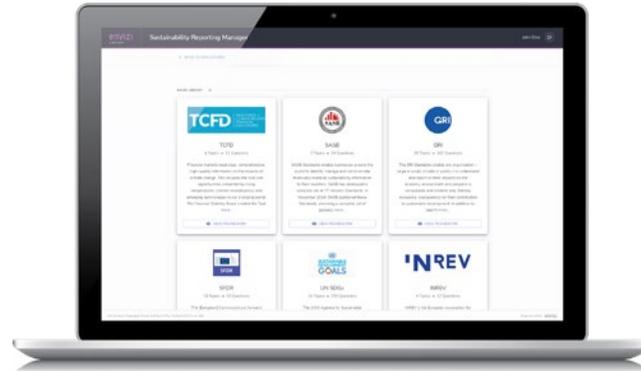
	Environmental	Social	Governance	Carbon	Energy	Waste	Water
<b>SBTi</b> The Science-Based Targets initiative aims to help companies set science-based emissions reduction targets.	<span style="color: #FF0000;">■</span> None	<span style="color: #FF0000;">■</span> None	<span style="color: #FF0000;">■</span> None	<span style="color: #008080;">■</span> SBTi aims to help companies set net-zero targets.	<span style="color: #800080;">■</span> Net zero Scope 2 emissions involve focusing on energy use.	<span style="color: #800080;">■</span> Some	<span style="color: #800080;">■</span> Some
<b>SECR</b> The UK government's Streamlined Energy and Carbon Reporting regulations oblige certain companies to track their energy use and carbon emissions.	<span style="color: #FF0000;">■</span> None	<span style="color: #FF0000;">■</span> None	<span style="color: #FF0000;">■</span> None	<span style="color: #008080;">■</span> Emissions from activities the company owns or controls including combustion of fuel and operation of facilities (Scope 1) / tCO2e	<span style="color: #008080;">■</span> The energy consumption used to calculate emissions	<span style="color: #FF0000;">■</span> None	<span style="color: #FF0000;">■</span> None
<b>SFDR</b> <i>Framework:</i> 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.	<span style="color: #008080;">■</span> 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.	<span style="color: #008080;">■</span> Disclosure of the production of controversial weapons is mandatory.	<span style="color: #008080;">■</span> Reporting on the unadjusted gender pay gap is mandatory.	<span style="color: #008080;">■</span> Reporting of carbon emissions, by scope, is mandatory.	<span style="color: #008080;">■</span> Reporting on energy consumption, broken down into renewable and nonrenewable sources, is mandatory.	<span style="color: #008080;">■</span> Reporting of hazardous waste in tonnes is mandatory.	<span style="color: #008080;">■</span> Reporting of water emissions (of certain chemical pollutants) is mandatory.
<b>TCFD</b> <i>Framework:</i> 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 in blue.	<span style="color: #800080;">■</span> 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.	<span style="color: #800080;">■</span> Some	<span style="color: #008080;">■</span> The approach and process of risk assessment is inherently a governance-focused exercise.	<span style="color: #008080;">■</span> The disclosure of Scope 1 and Scope 2 emissions (Scope 3 if appropriate) is encouraged.	<span style="color: #800080;">■</span> Analysis of risks and opportunities, informed by metrics around energy use, is encouraged.	<span style="color: #800080;">■</span> Analysis of risks and opportunities, informed by metrics around waste, is encouraged.	<span style="color: #800080;">■</span> Analysis of risks and opportunities, informed by metrics around water use, is encouraged.
<b>UN SDGs</b> United Nations Sustainable Development Goals aims to be a blueprint to achieve a better and more sustainable future by 2030.	<span style="color: #008080;">■</span> SDG 15: Life on Land	<span style="color: #008080;">■</span> SDGs 1, 2, 3, 4, 5 and 10	<span style="color: #FF0000;">■</span> – SDG 9: Industry, Innovation and Infrastructure – SDG 8: Decent Work and Economic Growth	<span style="color: #008080;">■</span> SDG 7: Affordable and Clean Energy	<span style="color: #008080;">■</span> SDG 7: Affordable and Clean Energy	<span style="color: #008080;">■</span> SDG 12: Responsible Consumption	<span style="color: #008080;">■</span> – SDG 6: Clean Water and Sanitation – SDG 14: Life Below Water

# Simplify ESG reporting across all major frameworks

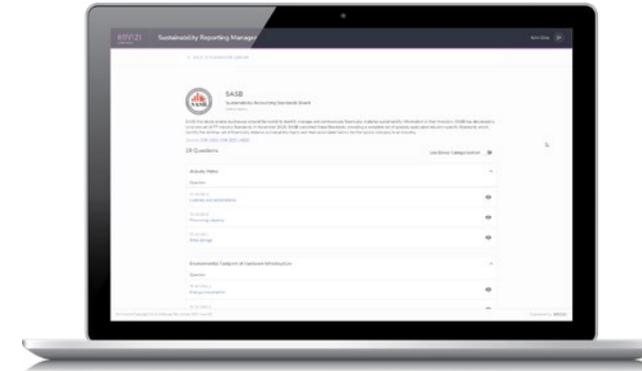
Upgrade your ESG data from spreadsheets into a robust, finance-grade software platform so that your organization can meet reporting requirements with the [IBM Envizi Sustainability Performance Management](#) suite.

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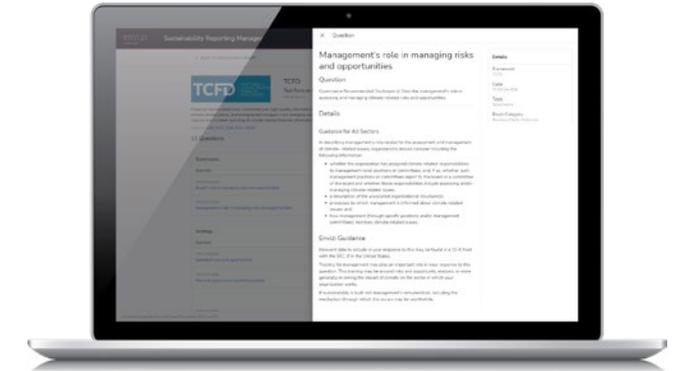
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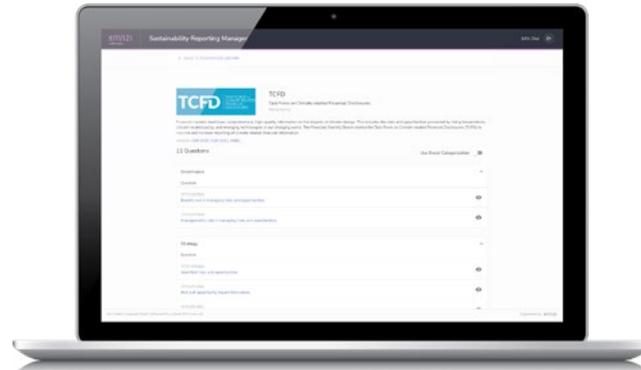
Framework library of major ESG frameworks



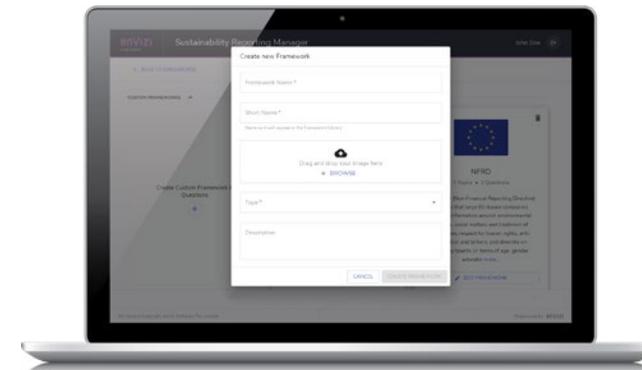
Framework questions available on one platform



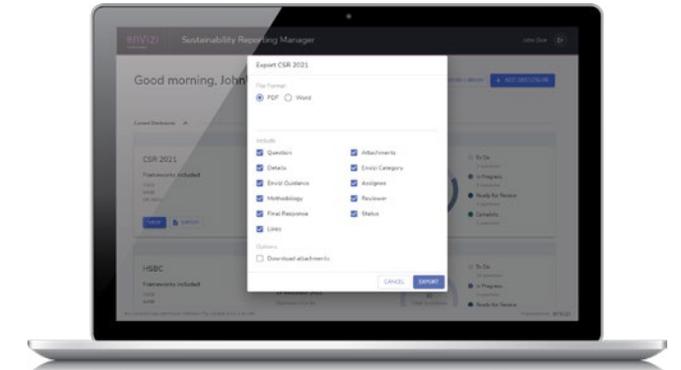
Guidance on responding to frameworks



Over 1,000 questions across different frameworks



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Export entire reports or specific responses

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