

# ESG Framework Grid

Standard	Global Reporting Initiative (GRI)	CDP (formerly Carbon Disclosures Project)	Sustainability Accounting Standards Board (SASB)	Task Force on Climate-Related Disclosures (TCFD)	United Nations Sustainability Development Goals (UN SDG)	International Sustainability Standards Board (ISSB)
Link	<a href="https://globalreporting.org">globalreporting.org</a>	<a href="https://cdp.net">cdp.net</a>	<a href="https://sasb.org">sasb.org</a>	<a href="https://fsb-tcfid.org">fsb-tcfid.org</a>	<a href="https://sdgs.un.org">sdgs.un.org</a>	<a href="https://ifrs.org">ifrs.org</a>
Founded	1997	2000	2011	2015	2016	2021
No. of members	500	280+ in supply chain	365 (212 investors)	31	191 UN member states	
Reporting companies	>10,000	>13,000	2,230	4,000		First corporate reports aligned with ISSB frameworks are expected to be issued in 2025
Objective	"The Standards are advancing the practice of sustainability reporting, and enabling organizations and their stakeholders to take action that creates economic, environmental and social benefits for everyone."	"CDP provides investors with critical environmental data infrastructure to integrate sustainability within the investment process. As a CDP investor signatory, you will gain free access to the world's largest database of climate change, water and forest risk commodity information on thousands of disclosing companies."	"SASB Standards guide the disclosure of financially material sustainability information by companies to their investors."	"Help public companies and other organizations more effectively disclose climate-related risks and opportunities through their existing reporting processes."	"The Sustainable Development Goals (SDGs), also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity."	"The ISSB was created to change the current fragmented ESG disclosure landscape into a global common, consistent language of sustainability-related financial disclosures."
Asset responsibility		\$130 trillion	\$81 trillion	\$217 trillion		
News	<a href="https://globalreporting.org/news/">globalreporting.org/news/</a>	<a href="https://cdp.net/en/media">cdp.net/en/media</a>	<a href="https://sasb.org/about/news/">sasb.org/about/news/</a>	<a href="https://fsb-tcfid.org/press/">fsb-tcfid.org/press/</a>	<a href="https://sdgs.un.org/news">sdgs.un.org/news</a>	<a href="https://ifrs.org/groups/international-sustainability-standards-board/#news">ifrs.org/groups/international-sustainability-standards-board/#news</a>
Mergers	Partnership with IFRS to align frameworks (03/2022)	The CDSB (Climate Disclosure Standards Board) established by the CDP consolidated with the VRF, into the IFRS Foundation in (01/22), this was subsequently folded into the ISSB (06/22)	SASB partnered with the IIRC to form the VRF (Value Reporting Foundation) - (06/21) VRF then consolidated with the CDSB to form the ISSB (International Sustainability Standards Board) (11/21)	Operates independently but influencing the ISSB's approach		Formed by the IFRS through the consolidation of the CDSB and VRF, and complemented by the GRI