






The Top Five Sustainability Frameworks You Should Know

STANDARD	FOCUS	WHY REPORT	SCORING	WHO REPORTS	REPORTING PERIOD
	<p>Primarily GHG emissions, but has grown to address water and forestry issues as well.</p>	<p>CDP holds the largest repository of corporate GHG emissions and energy use data in the world and is backed by nearly 800 institutional investors representing more than \$90 trillion in assets. Its transparent scoring methodology helps respondents understand exactly what's expected of them. CDP was <u>regarded as the world's most credible sustainability rating</u> in 2013.</p>	<p>Companies receive two separate scores for Disclosure and Performance using a 100-point scale. CDP recognizes top scoring companies in the Carbon Disclosure Leadership Index (CDLI).</p>	<p>Public and private companies, cities, government agencies, NGOs, supply chains.</p>	<ul style="list-style-type: none"> Climate Change program: Feb. 1 - May 29 Supply Chain program: April 1 - July 3 Cities program: Jan. 1 - Mar. 31 Water and Forestry programs: Feb. 1 to June 30
	<p>Industry-specific criteria considered material to investors. Equal balance of economic, social and environmental indicators.</p>	<p>Membership in the DJSI is prestigious as it represents the top 10% of the 2,500 largest companies in the S&P Global Broad Market Index. The Corporate Sustainability Assessment (CSA) brings a sector-specific focus and need-to-know simplicity to disclosure for public companies. This index was regarded as the world's second most credible sustainability rating after CDP.</p>	<p>Companies receive a total Sustainability Score is between 0 -100 and are ranked against peers; includes a Media and Stakeholder Analysis; those scoring within the top 10% are included in index.</p>	<p>The 2,500 largest public companies in the world.</p>	<p>April 3 - May 28</p>
	<p>Corporate social responsibility with an equal weight on environmental, social and governance factors. Heavy on stakeholder engagement to determine materiality.</p>	<p>GRI was announced as the official reporting standard of the UN Global Compact, making it the default reporting framework for the compact's more than 5,800 associated companies. It's among the oldest, most widely adopted and most widely respected reporting methodologies in the world. Its thorough focus on social and governance aspects of ESG is unparalleled.</p>	<p>Focus is on transparency so no true scoring methodology; new G.4 framework requires entity reporting to choose "Core" or "Complete" reporting.</p>	<p>Public and private companies, cities, government agencies, universities, hospitals, NGOs.</p>	<p>Anytime, but typically integrated into a company's traditional annual report.</p>
	<p>Environmental, social and governance performance in the global commercial real estate sector only. Includes asset- and entity-level disclosures.</p>	<p>Private and public institutional investors look to GRESB's annual survey as the barometer of sustainability performance in the commercial real estate industry. Its niche target audience allows it to give deeper and more accurate insights into industry performance and reveal "investment grade" results.</p>	<p>Responses scored out of a possible 140.5 points distributed across two categories of data. Heavy weighting placed on implementation and asset-level performance.</p>	<p>Commercial real estate owners, asset managers and developers.</p>	<p>April 1 - June 30</p>
	<p>US public companies only. Industry-specific issues deemed material to investors.</p>	<p>SASB's standards enable comparison of peer performance and benchmarking within an industry. <u>Studies</u> by Goldman Sachs and Deutsche Bank have shown the stock of companies who disclose on sustainability outperforms that of companies who do not. SASB is backed by the likes of Bloomberg LP and the Rockefeller Foundation, giving it extra clout with capital markets.</p>	<p>No scoring system. Instead, SASB is a standardized methodology for reporting sustainability performance through the Form 10-K.</p>	<p>No one yet - they've just released their first sector reporting guidelines.</p>	<p>Integrated into quarterly 10-K filings.</p>