Different sustainability reporting frameworks

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1. Sustainability Report / CSR Report

This is the most common format that includes:

- **Human rights disclosures**

- **Living wage/living income updates**

- **Responsible sourcing & supply chain traceability**

- **DEI and community impact**

- **Environmental performance (GHG, water, waste)**

- **Stakeholder engagement & governance**

Typically aligned with: GRI, SDGs

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2. ESG Report (Environmental, Social, Governance)

A performance- and risk-oriented report that usually contains:

- **Climate risk (TCFD)**

- **GHG emissions (carbon footprint)**

- **Social indicators (health, safety, living wage, diversity)**

- **Governance policies**

- **Supply chain risks**

Often aligned with: SASB, TCFD, MSCI, ISS ESG, CDP

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4. GRI Report (Global Reporting Initiative)

This is a modular, globally standardized report that:

- **Includes social, environmental, and economic metrics**

- **Covers supply chain impacts and stakeholder interests**

- **Allows for mapping of living wage, human rights, and environmental efforts**

Often embedded in: ESG or Sustainability Reports

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5. UN Global Compact Communication on Progress (CoP)

Mandatory for UNGC participants and includes:

- **Human rights**

- **Labour rights**

- **Environmental action**

- **Anti-corruption measures**

Can summarize or link to: GRI/ESG/Sustainability reports

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7. B Corp or Impact Reports

Focus on:

- **Workers, governance, community, and environment**

- **Living wage, ethical sourcing, local impacts**

Best for: Mission-driven or B Corp certified impact organizations