The best ESG reporting framework for your business

IN THIS GUIDE

A note from the author

Businesses are under intense pressure from investors, regulators, employees, and customers to get serious about sustainability, and ESG (Environmental, Social, and Governance) disclosures are often one of the first steps on this journey.

Sharing information about carbon emissions, diversity and inclusion, anti-corruption policies, and other components of ESG is becoming a common activity among enterprise businesses. In fact, 90% of S&P 500 companies published some kind of corporate sustainability report in 2019.[1] Investors are also increasingly considering ESG as a standard aspect of the investment process.[2]

In addition to providing valuable information to consumers and investors, strong ESG policies create value for companies by reducing energy/water/waste costs, boosting employee productivity, attracting talent, and driving more strategic resource allocation.[3]

While many business leaders agree that ESG reporting is beneficial, they don't all use the same reporting standards. In fact, there is a veritable alphabet soup of frameworks to choose from, designed by various non-profits, industry groups, and international organisations.

The result is too much of a good thing. Navigating these frameworks is tricky, and choosing one or more that align with your goals can be difficult.

At Rio, we're all about making sustainability data and education more accessible. That's why we put together this guide. We want to help you cut through the noise and choose the best ESG reporting framework(s) for your business, so you can get down to doing what really matters — implementing meaningful change.

All the best,

DANIEL BOTTERILL
CEO, Rio

Quick-reference guide to ESG reporting frameworks (and a few other things)

There are many different frameworks for ESG reporting, developed by different groups for different reasons, and adopted by different companies across industries. Additionally, a number of ESG data providers now offer ESG ratings/scores.

Some frameworks are primarily focused on environmental impact and carbon emissions. Others address human rights concerns. Others are comprehensive, encompassing several aspects of ESG.

We're now also seeing the development of super-frameworks — that is, frameworks that cherry-pick the best requirements from other pre-existing frameworks to create a 'best-of-the-best' set of standards.

Few governments currently regulate ESG reporting, and existing laws typically grant a lot of leeway in how organizations can disclose information. However, as of this writing, there are several ESG reporting regulations on their way to becoming law, especially in the UK and Europe. See the "Laws & Regulations" section below for a list of rules to be aware of.

In addition, there are some items on this list that aren't ESG reporting frameworks or regulations, but will often come up when you do research into this topic. We've put those in the "Other" section below.

Here's a breakdown of the most commonly used ESG frameworks to consider (in alphabetical order):

Voluntary ESG reporting frameworks

FRAMEWORKS

CDP*

CDP is one of the oldest and largest ESG reporting organisations, and their framework is used by investors, companies, government agencies, cities, states and regions.

Formerly the "Carbon Disclosure Project," the scope of CDP now includes water and deforestation standards in addition to greenhouse gases. CDP scores companies and cities on their disclosure from D, C, B-, B, A-, A and 'F' for failure to respond. Respondents include major organisations like Apple and PepsiCo.

RIO'S TAKE

CDP is an excellent framework and has been instrumental in promoting the importance of carbon reporting and the progression toward full scope emissions disclosures.

The submission process itself can be daunting and isn't particularly user-friendly, though guidance is available from CDP to support and contextualise the process.

Like many ESG frameworks, CDP is primarily about disclosure, transparency, and accountability — important activities, but not ones that will necessarily drive improved performance.

VISIT WEBSITE →

*In September 2020, five leading framework producers (CDP, CDSB, GRI, IIRC, and SASB) released a "Statement of Intent to Work Together Towards Comprehensive Corporate Reporting." This group will be collaborating on an ongoing basis to make their frameworks more complementary and interoperable.[4]

Climate Disclosure Standards Board (CDSB)*

The CDSB is an international consortium of business and environmental NGOs offering a "framework for reporting environmental information with the same rigour as financial information." A super-framework, the CDSB aggregates recommendations from CDP, TCFD, SASB, WRI, and others.

RIO'S TAKE

CDSB makes it easier for organisations to implement and streamline disclosures.

As it comes from a consortium of organisations, it encourages cross-sector collaboration and the sharing of learning resources.

VISIT WEBSITE →

Global ESG Benchmark for Real Assets (GRESB)

The leading ESG disclosure framework specifically for real assets, including real estate and infrastructure. Used by property companies, real estate investment trusts (REITs), funds, and developers.

GRESB also assesses companies that don't disclose using its framework to generate several sustainability indices.

RIO'S TAKE

GRESB is popular among asset managers and investors. Disclosing ESG performance with GRESB has become critical to remaining competitive in these areas, and users are able to utilise outputs to benchmark against competitors.

While some ESG issues are currently underrepresented in the assessment, GRESB continuously adapts requirements to reflect the market. This helps ensure that organisations are incentivised to improve performance by increasing their level of ambition within requirements.

VISIT WEBSITE →

Global Reporting Initiative (GRI)*

One of the most widely adopted ESG frameworks, the GRI standards for responsible environmental, social, economic, and governance conduct principles are used by businesses, governments, NGOs, and industry groups.

RIO'S TAKE

GRI's rigorous stakeholder approach to reporting and transparency contributes to its widespread adoption, but critics argue that GRI standards aren't comprehensive enough, and that businesses don't always implement them properly.

The implementation of the framework is sometimes misaligned with its aim of legitimising the sustainability actions of an organisation. However, with reports being accessible to anyone and with large endorsements from the UN Global Compact and others, the value of the information is ultimately in the eye of the beholder.

VISIT WEBSITE →

International Integrated Reporting Council (IIRC)*

Created by a global coalition of regulators, investors, companies, and NGOs, the *International Integrated Reporting Framework* provides principles and concepts for better reporting of strategy, performance, and governance focused on value creation.

*In 2021, the IIRC and the SASB announced their merger to form the Value Reporting Foundation in efforts to build a more coherent and standarised reporting system. Both the Integrated Reporting Framework and the SASB Standards can be used as stand alone or combined tools.

The Integrated Reporting Framework is not ESG-specific, but there is some crossover.

RIO'S TAKE

IIRC helps companies provide a complete picture of their financial and ESG performance for stakeholders.

Companies must ensure that guidance is followed accurately in order to develop a valuable report — otherwise, IIRC disclosures run the risk of being too vague to be actionable.

VISIT WEBSITE →

Key term: Materiality

Before you decide on a reporting framework, you need to know what is most important to your stakeholders. Performing a materiality assessment — gathering stakeholder feedback via surveys and interviews — can help you identify the social and environmental topics that matter most to your business.

Science Based Targets initiative (SBTi)

An initiative of the World Resources Institute (WRI) focused on mitigating climate change by enabling companies to set science-based emissions reduction targets. Companies that join the SBTi are required to report on emissions and progress annually.

The SBTi has also recently launched a financial services-specific programme.

RIO'S TAKE

SBTi has gained traction, with over 1,000 companies taking action at the time of this writing. The widespread adoption is a clear reflection of the strong guidance provided through resources like detailed manuals and webinars.

An extensive verification process boosts the initiative's credibility, and sector-specific guidance makes the desired outcomes of the initiative more tangible to participating organisations.

SBTi gives participants the option to decide which warming scenario they would like to align with. While not all organisations have the capacity to align with the (necessary) 1.5 degrees scenario, the discretionary nature could potentially lead capable organisations to needlessly reduce their targets. However, the vast array of guidance and resources makes SBTi an attractive approach to reducing an organisation's GHG emissions.

VISIT WEBSITE →

Sustainability Accounting Standards Board (SASB)*

SASB standards are designed to help companies communicate sustainability data to investors specifically, and therefore the standards are more financially focused than those in other frameworks.

*In 2021, the IIRC and the SASB announced their merger to form the Value Reporting Foundation in efforts to build a more coherent and standarised reporting system. Both the Integrated Reporting Framework and the SASB Standards can be used as stand alone or combined tools.

RIO'S TAKE

SASB's approach to reporting focuses on material information that is already mandated. It covers many areas of sustainability and is useful for organisations that are looking to report in an integrated manner.

The topics covered by SASB have undergone public debate on whether there is a large enough group of investors concerned about the topics to justify their inclusion.

Nonetheless, SASB allows investors and other stakeholders to get a well-rounded view of a company's financial and non-financial risks and opportunities.

VISIT WEBSITE →

Task Force on Climate-related Financial Disclosures (TCFD)

A task force governed by the Financial Stability Board whose framework is designed to help organisations "more effectively disclose climate-related risks and opportunities through their existing reporting processes."

These climate-related recommendations have been adopted by some other reporting organisations including SASB and CDSB.

In addition, the UK recently announced its intention to make TCFD-aligned disclosures mandatory by 2025.

RIO'S TAKE

TCFD is an effective framework for organisations looking to meet the needs of investors, and the upcoming mandate is a strong reflection of its importance and widespread adoption.

Organisations aligned with TCFD are improving their understanding of their climate-related risks and how to assess and mitigate these risks in the future.

Upcoming changes to TCFD should help organizations improve reporting on the potential financial impact of the climate-related issues covered within the framework as well.

VISIT WEBSITE →

UN Global Compact

A framework for businesses established by the United Nations with 10 principles related to human rights, labor, the environment, and anti-corruption.

Participating organisations are required to produce Communication on Progress (COP) reports annually, stating their progress toward achieving the 10 principles of the compact.

RIO'S TAKE

The UN Global Compact is a clear and concise framework. It is well-respected and widely adopted across the globe, with over 13,000 participants.

One common criticism is that the lack of monitoring mechanisms leads to claims of symbolic adoption rather than meaningful change among participants.

VISIT WEBSITE →

UN Guiding Principles (UNGPs) on Business and Human Rights

Global standards for preventing human rights violations linked to business activity. Under these principles, companies have a responsibility to identify, prevent, and remediate any negative impacts their business activities may have on human rights. Companies may also choose to report on their compliance with these principles.

RIO'S TAKE

UNGPs is arguably the most authoritative and recognised framework related to business and human rights.

The voluntary nature is often seen as problematic, as companies are accused of applying the principles as a box-ticking exercise without implementing remedies for victims.

Nonetheless, the breadth of issues covered and the popularity of the framework have contributed tremendously to advancing the debate around corporate social responsibility.

VISIT WEBSITE →

UN Principles for Responsible Investment (PRI)

Specifically for investors, the PRI is a set of six key environmental, social, and corporate governance principles developed by an international group of institutional investors and supported by the UN.

Signatories to the PRI are required to report on their investments using the PRI Reporting Framework.

RIO'S TAKE

PRI offers many benefits for users including the ability to collaborate with other signatories and increased brand reputation.

With the aim of motivating managers to educate investors about the risks associated with their investments, PRI works as an effective mitigation tool.

VISIT WEBSITE →

Walker Guidelines for Disclosure and Transparency in Private Equity

A reporting framework for environmental matters, human rights issues, diversity, and cultural competence information that applies to certain private equity firms and portfolio companies.

RIO'S TAKE

The Walker Guidelines are focused specifically on private equity — a sector which often receives criticism for insufficient transparency.

The guidelines aim to increase transparency in an effort to encourage PE firms to improve governance and keep pace with the wider market.

VISIT WEBSITE →

World Economic Forum (WEF) Stakeholder Capitalism Metrics

Developed by the International Business Council in collaboration with Deloitte, EY, KPMG and PwC, this super-framework aggregates guidelines from many of the other frameworks in an attempt to standardise disclosures and align them with the Sustainable Development Goals (SDGs).

RIO'S TAKE

WEF is effective in simplifying the plethora of ESG reporting frameworks by breaking down metrics into four comprehensive pillars, making it easier to understand and apply.

By incorporating the most important elements of various ESG frameworks and aligning them with the SDGs, WEF is an attractive choice for companies looking for a holistic and clear framework to begin their journey.

VISIT WEBSITE →

Laws & regulations

FRAMEWORKS

Alternative Investment Fund Managers Directive (AIFMD)

The AIFMD contains rules for private equity funds, real estate funds, and other alternative investment funds in the EU. Changes to the directive are currently in the works, and the updates are likely to include enhanced sustainability disclosure requirements.

RIO'S TAKE

The AIFMD's rules-based approach works to regulate financial services and provide a harmonised framework — ultimately increasing awareness of perceived risks.

VISIT WEBSITE →

EU Non-Financial Reporting Directive

Large public-interest companies in the EU with more than 500 employees are required by law to include environmental and social disclosures in their annual reports. Companies are currently given flexibility to choose from a variety of frameworks, so long as they cover key topics such as environmental protection, treatment of employees, human rights, and anti-corruption policies.

In the future, the EU plans to develop a new framework specific to the Directive.

RIO'S TAKE

The Directive's mandatory nature is a clear reflection of the importance of non-financial disclosure. A focus on material ESG issues allows companies to increase their transparency and potentially gain easier access to capital and better integration within their regions of operation.

VISIT WEBSITE →

EU Regulation on sustainability-related disclosures in the financial services sector (SFDR)

The SFDR was published in the Official Journal of the EU in December 2019. It requires certain financial services firms to publish written policies about sustainable investment decision-making, disclose information about sustainability risk and policies, and report on the impacts of sustainable investments. Specific requirements for these disclosures are set to follow in 2021 and 2022.

RIO'S TAKE

The SFDR aims to drive sustainable investment. Asset managers, banks, and fund brokers have a big compliance challenge ahead of them as the SFDR covers some indicators which companies are currently not reporting on.

The gathering of all requested ESG data will be difficult — however it will ultimately result in increased transparency within the sector.

VISIT WEBSITE →

UK Modern Slavery Act

A UK law designed to combat modern slavery and human trafficking. Businesses in the UK that have an annual turnover of £36m or more are required by law to publish an annual statement regarding the steps they have taken to ensure that there is no human trafficking or slavery in their supply chains.

RIO'S TAKE

The UK Modern Slavery Act is a critical piece of legislation to abolish human rights violations.

The Act recently underwent an independent review after consensus among the public of insufficient government enforcement. New amendments include a single reporting deadline and a government reporting service, among others.

VISIT WEBSITE →

UK Stewardship Code

A component of UK company law requiring investors to consider ESG issues when undertaking stewardship and making investment decisions. Compliance is voluntary, but investors that don't comply must explain why they've chosen not to.

RIO'S TAKE

The Code is important to protect the interests of UK savers and pensioners by ensuring that their money is managed responsibly.

VISIT WEBSITE →

Other

FRAMEWORKS

Dow Jones Sustainability Index (DJSI)

Not a reporting framework, but rather an index that identifies and rates companies from the Dow Jones with the greatest social responsibility, based on sustainability benchmarks created jointly with the S&P Global Corporate Sustainability Assessment (CSA).

RIO'S TAKE

The DJSI is an important index for the world's leading companies, as inclusion often results in improved brand reputation and potentially increased market value.

Through the use of the S&P Global CSA, an extensive questionnaire, and the experience of Dow Jones, the assessment carries strong credibility. Investors see inclusion in the DJSI as a reliable indicator of a company's sustainability performance.

While inclusion is limited to the largest companies, the ability to benchmark and compare these organisations against their peers with regard to ESG is valuable for a variety of stakeholders.

VISIT WEBSITE →

International Organisation for Standardisation (ISO)

ISO creates international standards for many things, including environmental management (ISO 14000), energy management (ISO 50001), and social responsibility (ISO 26000). These are standards of practice, not specifically frameworks for reporting.

RIO'S TAKE

ISO standards help companies improve their environmental and social performance in line with international norms—giving them the ability to access new markets.

The topics covered in these standards are comprehensive, which often results in time-consuming compliance and high costs for assurance.

ISO continuously updates their standards to include relevant market changes, an important component in an evolving ESG market.

VISIT WEBSITE →

UN Sustainable Development Goals (SDGs)

A set of 17 goals developed by the UN General Assembly focused on creating a more sustainable future by addressing issues such as poverty, inequality, climate change, and environmental degradation.

The SDGs are not a reporting framework, but are used by other organizations such as the UN Global Compact which do have reporting requirements.

In addition, there has been an effort among some organizations (like the WEF) to more closely align disclosure requirements with the SDGs in order to close the gap between disclosures and meaningful change.

RIO'S TAKE

The SDGs are the world's most well-known sustainability targets. They cover all aspects of sustainability and treat them as equally important to achieving a sustainable world. The SDGs showcase the complexity and interconnected nature of achieving sustainable development.

The goals are made up of numerous sub-targets and indicators, which can sometimes become overwhelming for organisations just starting their ESG journey. And while organisations are increasingly mapping their CSR reports to the SDGs, some only focus on the high-level goals, neglecting sub-targets.

In the past it has sometimes been challenging for organisations to conceptualise the SDGs, though many forms of guidance have been provided in efforts to improve clarity, including the recent SDG Ambition which focuses on alignment in the private sector.

VISIT WEBSITE →

Our pick for the best ESG reporting framework

THE BEST ESG REPORTING FRAMEWORK FOR MOST ORGANISATIONS

WEF Stakeholder Capitalism Metrics

At Rio, we like the WEF framework because it incorporates the most important aspects of a number of other frameworks (CDP, CDSB, GRI, IIRC and SASB) and ties in closely with the SDGs.

It also simplifies the otherwise complicated landscape of ESG reporting and creates what is essentially a roadmap to measuring sustainability.

WEF breaks down metrics into four comprehensive pillars — people, planet, prosperity, and principles of governance. We think this model makes the metrics easier to understand and apply.

The Stakeholder Capitalism Metrics are also separated into core metrics and expanded metrics. The core metrics represent a uniform disclosure framework that all participants should follow, while the expanded metrics include more advanced measures that organizations can aspire to report on. That makes the WEF framework more scalable and widely applicable than other options.

Some thoughts about managing reporting

Some disclosures, like greenhouse gas emissions, are quantitative. Others, like written governance policies, are qualitative. For both quantitative and qualitative disclosures, data must usually be pulled from multiple sources.

It can be useful to keep all of your ESG-related data in one place to help you stay organized and manage your reporting and disclosures.

One of the reasons we created Rio was to help streamline this process. Rio provides a solution for importing and processing quantitative data as well as storing and managing qualitative data, and even helps you build reports based on popular frameworks.

REPORTING VS. DISCLOSURES

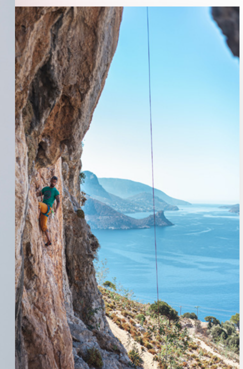
These words can get confusing, since disclosures often wind up in reports, and reporting often leads to disclosures.

In general, ESG disclosures are official, point-in-time activities often included in quarterly or annual reports and are based on the requirements of a given framework.

ESG reporting refers to the less rigid and more ongoing process of data collection and analysis that often concludes in a disclosure report.

Both are important pieces of the ESG puzzle. Disclosures communicate concrete ESG information to stakeholders, and reporting can help you improve your ESG performance through ongoing monitoring and incremental improvement.





Getting from disclosure to meaningful action

ESG reporting frameworks dictate what metrics you should track and disclose. Some frameworks go one step further, establishing targets that the organisation is meant to meet.

However, neither of these things is an actionable plan for improvement.

It's certainly valuable for an organisation to know that their annual carbon footprint is about 75,000 tonnes CO2e. It's even better if they know that equates to 5 tonnes per employee per annum. But what should they do with that information?

Unfortunately, an all-too-common scenario is that companies become so focused on the disclosures themselves that actually becoming more sustainable takes a back seat.

You can't just disclose data and call it a day — you also need to set reasonable goals and implement concrete steps for achieving them.

Remember: ESG reporting is a starting point, not the finish line.

What ESG framework users are saying

Real-life stories about navigating the ESG framework landscape and implementing corporate sustainability.

“The trend is only moving in one direction — greater ESG disclosures and transparency. And that is a good thing for business, investors, consumers, and society as a whole.

However, there are many challenges. Given this ‘alphabet soup’ of frameworks and standards, it has certainly become hard to see the wood for the trees. It can be very difficult to identify which standard to follow and which one is most appropriate for your business, and it is easy to fall into the trap of reporting for the sake of reporting.

It is important to focus, and not lose sight of an important principle in sustainability reporting — materiality! Understand your key risks and opportunities and gear your ESG programme around these to ensure processes and systems are implemented to appropriately manage these material issues, and set tangible KPIs against them to properly track and report performance.

JAMES HOLLEY

Special ESG Advisor to Rio and Head of ESG at Bridgepoint, an international private equity and fund management firm with over €19bn assets under management.

“Sustainability is essential to delivering our business plan, particularly given our increasingly global footprint. Environmental and social considerations are deeply embedded in our corporate ethos and commercial operations.

We take our ESG reporting responsibilities seriously. Our business is constantly seeking ways to reduce our impact on the environment, and to protect and increase the wellbeing of the people with whom we engage at all levels of the business, both internally and externally. In working towards our business objectives, we aim to act in a responsible and ethical manner with all our stakeholders, including suppliers, employees, and of course, our customers.

Our Annual Report provides a detailed and quantified review of annual sustainability performance, examining environmental and social factors. With regard to specific reporting and benchmarking initiatives, the Carbon Disclosure Project is essential for us to demonstrate and track our progress as well as to benchmark performance. Within the most recent (December 2020) CDP results, we were delighted to improve our Carbon Management score from B to A-.

TCFD will also be important for us moving forward as we continue to evolve climate risk assessment practices. The UN Sustainable Development Goals will also become an intrinsic component of our strategic planning as we find the concepts are more relatable and empowering to shareholders, customers and employees.

NEIL BRADFORD

Group Head of Procurement and Environment at JD Sports Fashion plc (aka JD), a sports-fashion retail company based England with stores worldwide. JD is listed on the London Stock Exchange and is a constituent of the FTSE 100 Index.

“Our core purpose is to evolve great ideas into world-changing businesses that will have a positive impact. Through the businesses that we back and build, we aim to address some of the world’s most pressing challenges in areas such as disease prevention and mitigation, the transition to a less carbon-intense energy world, and productivity improvement.

Sustainability is therefore at the heart of what we do as a business, as are the principles of transparency and accountability. We have found the SDGs to be a very useful framework for communicating ways in which our portfolio companies are influencing macro sustainability challenges.

As a listed company, we have been reporting on GHG emissions for many years. We are also committed to evolving the scope and depth of our ESG reporting annually. This year for example will see our first disclosures in line with SECR and TCFD. In addition, we have undertaken a broader and more comprehensive materiality assessment of ESG risks and opportunities.

ALAN AUBREY

CEO at IP Group, an intellectual property business investing in technology companies and a constituent of the FTSE 250 Index.

ipgroup

“We are an AIM quoted public company formed in 2004 and are the sector leader in modernising hazardous waste management practice providing sustainable, compliance-led waste management solutions for Britain’s more difficult-to-handle wastes.

Augean has sought to follow best practice in environmental stewardship, social responsibility and corporate governance since the company’s inception. This is demonstrated through our Company Values, policies, and management systems and our interactions with the communities where we operate.

Since 2007, we have prepared an annual Corporate Sustainability Report (CSR) using GRI Standards and specific waste management sector performance indicators.

A desire to maintain best in-class standards of health, safety, environment and compliance drives our business and our teams to focus on our ongoing development and to provide new, more sustainable solutions to our customers.

We are committed to evolving our CSR to expand the range of reported ESG data in order to provide assurance to our key stakeholders, including our customers and our investors, as well as to minimise risk and maximise growth potential. Indeed, we work with some customers to help them analyse the ESG impact of their waste production with associated processes.

We are developing further plans to reduce carbon emissions to contribute to the UK’s Net Zero targets, and we look forward to expanding our portfolio of ESG disclosures.

GARY BOWER

Director of Corporate Stewardship at Augean plc, the UK’s leading hazardous waste treatment and disposal operator servicing the renewable energy, construction, heavy industry, manufacturing, defence, nuclear, and oil and gas sectors.

Augean PLC

Conclusion

ESG reporting is becoming increasingly necessary. At the same time, reporting frameworks are getting more complex, and there are so many to choose from that it can feel overwhelming.

At Rio, we like the WEF Stakeholder Capitalism Metrics framework because it simplifies things. With a straightforward set of standards drawn from other frameworks, it's easier to get a complete picture of your organisation's ESG — and get to work on improving it.

No matter which framework(s) you choose to use, we strongly advocate for going beyond standard disclosures to assess your organisation's ESG performance.

When companies have a deep understanding of their impact, it helps us all build a better world.

About Rio

Rio is an intelligent, accessible sustainability software platform that helps businesses and individuals become more sustainable through data analysis, learning, and governance.

Rio's proprietary AI analyses your data and provides transparent, actionable recommendations for reducing environmental impact, managing ESG risk, and saving money on waste, energy, water, and more.

Rio takes knowledge from the sustainability sector's leading minds and puts it into the hands of everyday people and organisations — so we can all do better together.

Here's a preview of what you can do with Rio:

Get intelligent recommendations

Rio provides transparent, actionable recommendations for improving environmental impact, managing ESG risk, and saving money on waste, energy, water, and more.

Similarly to how a consultant would provide recommendations, Rio's proprietary AI compares your sustainability data and current practices with expert sustainability knowledge to create a comprehensive report that gives you trustworthy advice.

Achieve your sustainability goals

Rio acts as a central hub for your sustainability data, allowing you to track financial, compliance, and governance information at the transaction level. You can use Rio's sustainability governance features like the legislation library, reporting and disclosure frameworks, and ESG policy tools to help you develop your standards and manage your progress.

Learn about sustainability

Rio Engage, our built-in e-learning platform, provides lessons on sustainability through multimedia content that's accredited by CPD UK and recommended by IEMA.

Use it to continue your own professional development or manage a whole team of learners with our full-featured learning management system. Either way, you'll get the information you need to understand sustainability on a deeper level.

Get in touch. 0203-371-7630 | www.rio.ai | hello@rio.ai

Links

1. https://www.ga-institute.com/research-reports/flash-reports/2020-sp-500-flash-report.html
2. https://www.ft.com/content/844783f8-c9c4-4cda-960f-bec2543a5e12
3. https://www.mckinsey.com/business-functions/strategy-and-corporate-finance/our-insights/five-ways-that-esg-creates-value
4. https://29kjwb3armds2g3gi4lq2sx1-wpengine.netdna-ssl.com/wp-content/uploads/Statement-of-Intent-to-Work-Together-Towards-Comprehensive-Corporate-Reporting.pdf