

Sustainability Principles Comparison - GISR & Precursor Frameworks

Source Principles	GISR Principles - PROCESS					CONTENT						
	Transparency	Impartiality	Continuous Improvement	Inclusiveness	Assurability	Materiality	Comprehensiveness	Sustainability Context	Long-term Horizon	Value Chain	Balance	Comparability
Global Reporting Initiative (GRI) G4 Principles¹ to guide reporters and report users toward rigorous application of its reporting framework.												
1. Stakeholder Inclusiveness				X			X	X		X		
2. Sustainability Context							X	X				
3. Materiality					X	X	X					
4. Completeness						X	X		X	X		
5. Balance											X	
6. Accuracy					X						X	
7. Comparability					X							X
8. Timeliness						X						
9. Clarity	X	X			X		X					X
10. Reliability		X			X						X	
International Integrated Reporting Council (IIRC) Principles² that underpin the preparation, content, and presentation of an integrated report.												
1. Strategic focus				X		X	X		X	X		X
2. Connectivity of information				X			X					
3. Future orientation							X	X	X	X		
4. Responsiveness and Stakeholder Inclusiveness				X		X	X		X			
5. Conciseness, Reliability, and Materiality.					X	X	X					
Sustainability Accounting Standards Board (SASB) Criteria³ by which it judges the suitability of indicators for inclusion in its standard.												
1. Relevant						X	X					
2. Useful						X					X	
3. Applicable						X	X					
4. Cost-effective.						X						
5. Comparable												X
6. Complete							X		X	X		
7. Directional								X	X	X		
8. Auditable					X							
Arista 3.0 "Eleven Commitments"⁴ for conducting corporate sustainability and responsibility research.												
1. Independent sources	X	X			X	X				X		
2. Global activities				X		X			X		X	
3. Beyond legal compliance							X	X				
4. Social and environmental						X	X	X				
5. Balance						X	X	X			X	
6. Relevance/Materiality						X		X			X	
7. Consistency and comparability					X						X	X
8. Stakeholder involvement				X		X		X		X		
9. Up-to-date			X		X	X						
10. Transparency	X				X							
11. Continuous improvement			X									

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Arista 3.0 "Nine Integrity Principles"⁴ for conducting corporate sustainability and responsibility research.

	Transparency	Impartiality	Continuous Improvement	Inclusiveness	Assurability	Materiality	Comprehensiveness	Sustainability Context	Long-term Horizon	Value Chain	Balance	Comparability
1. Independence		X										
2. Professionalism	X	X					X				X	
3. Accountability				X	X							X
4. Objectivity		X										
5. Impartiality		X										X
6. Equal treatment		X										X
7. Responsible relationships	X			X								
8. Selective disclosure	X			X								
9. Avoidance of personal interest		X										

UN Principles for Responsible Investment (UNPRI) Principles⁵ to guide signatories toward responsible investment practices.

1. Incorporate ESG issues into investment analysis and decision-making processes.						X	X				X	
2. Be active owners and incorporate ESG issues into our ownership policies and practices.	X					X						
3. Seek appropriate disclosure on ESG issues by the entities in which we invest.	X					X	X	X			X	
4. Promote acceptance and implementation of the Principles within the investment industry.				X								
5. Work together to enhance our effectiveness in implementing the Principles.				X								
6. Report on our activities and progress towards implementing the Principles.	X											

The Natural Step (TNS) Principles of Sustainability⁶ by which corporations contribute to a sustainable society.

1. Eliminate their contribution to the progressive buildup of substances extracted from the Earth's crust						X	X	X	X	X	X	
2. Eliminate their contribution to the progressive buildup of chemicals and compounds produced by society						X	X	X	X	X	X	
3. Eliminate their contribution to the progressive physical degradation and destruction of nature and natural processes						X	X	X	X	X	X	
4. Eliminate their contribution to conditions that undermine people's capacity to meet their basic human needs				X		X	X	X	X	X	X	

Natural Capitalism Principles⁷ by which corporations will thrive in the new economy.

1. Radically increase the productivity of natural resources						X	X	X	X	X	X	
2. Shift to biologically inspired production models and materials						X	X	X	X	X	X	
3. Move to a "service-and-flow" business model						X	X	X	X	X	X	
4. Reinvest in natural capital						X	X	X	X	X	X	

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Source Principles

UN Global Compact Principles⁸ by which businesses can help ensure that they benefit economies and societies everywhere.

	Transparency	Impartiality	Continuous Improvement	Inclusiveness	Assurability	Materiality	Comprehensiveness	Sustainability Context	Long-term Horizon	Value Chain	Balance	Comparability
1. Support and respect the protection of internationally proclaimed human rights.	X			X		X	X	X	X	X	X	
2. Do not be complicit in human rights abuses.	X			X		X	X	X	X	X	X	
3. Uphold the freedom of association and the effective recognition of the right to collective bargaining.	X			X		X	X	X	X	X	X	
4. Uphold the elimination of all forms of forced and compulsory labour.	X			X		X	X	X	X	X	X	
5. Uphold the effective abolition of child labour.	X			X		X	X	X	X	X	X	
6. Uphold the elimination of discrimination in respect of employment and occupation.	X			X		X	X	X	X	X	X	
7. Support a precautionary approach to environmental challenges.	X			X		X	X	X	X	X	X	
8. Undertake initiatives to promote greater environmental responsibility.	X			X		X	X	X	X	X	X	
9. Encourage the development and diffusion of environmentally friendly technologies.	X			X		X	X	X	X	X	X	
10. Work against corruption in all its forms, including extortion and bribery.	X			X		X	X	X	X	X	X	

Earth Charter Principles⁹ for building sustainable societies.

1. Respect Earth and life in all its diversity.				X		X	X	X	X	X	X	
2. Care for the community of life with understanding, compassion, and love.				X		X	X	X	X	X	X	
3. Build democratic societies that are just, participatory, sustainable, and peaceful.				X		X	X	X	X	X	X	
4. Secure Earth's bounty and beauty for present and future generations.				X		X	X	X	X	X	X	
5. Protect and restore the integrity of Earth's ecological systems, with special concern for biological diversity and the natural processes that sustain life.				X		X	X	X	X	X	X	
6. Prevent harm as the best method of environmental protection and, when knowledge is limited, apply a precautionary approach.				X		X	X	X	X	X	X	
7. Adopt patterns of production, consumption, and reproduction that safeguard Earth's regenerative capacities, human rights, and community well-being.				X		X	X	X	X	X	X	
8. Advance the study of ecological sustainability and promote the open exchange and wide application of the knowledge acquired.				X		X	X	X	X	X	X	
9. Eradicate poverty as an ethical, social, and environmental imperative.				X		X	X	X	X	X	X	
10. Ensure that economic activities and institutions at all levels promote human development in an equitable and sustainable manner.				X		X	X	X	X	X	X	
11. Affirm gender equality and equity as prerequisites to sustainable development and ensure universal access to education, health care, and economic opportunity.				X		X	X	X	X	X	X	
12. Uphold the right of all, without discrimination, to a natural and social environment supportive of human dignity, bodily health, and spiritual well-being, with special attention to the rights of indigenous peoples and minorities.				X		X	X	X	X	X	X	
13. Strengthen democratic institutions at all levels, and provide transparency and accountability in governance, inclusive participation in decision making, and access to justice.	X			X		X	X	X	X	X	X	
14. Integrate into formal education and life-long learning the knowledge, values, and skills needed for a sustainable way of life.				X		X	X	X	X	X	X	
15. Treat all living beings with respect and consideration.				X		X	X	X	X	X	X	
16. Promote a culture of tolerance, nonviolence, and peace.				X		X	X	X	X	X	X	

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Corporation 20/20 Principles¹⁰ for corporation redesign.

	Transparency	Impartiality	Continuous Improvement	Inclusiveness	Assurability	Materiality	Comprehensiveness	Sustainability Context	Long-term Horizon	Value Chain	Balance	Comparability
1. The purpose of the corporation is to harness private interests to serve the public interest.				X		X	X	X		X	X	
2. Corporations shall accrue fair returns for shareholders, but not at the expense of the legitimate interests of other stakeholders.				X		X	X	X		X	X	
3. Corporations shall operate sustainably, meeting the needs of the present generation without compromising the ability of future generations to meet their needs.				X			X	X	X		X	
4. Corporations shall distribute their wealth equitably among those who contribute to its creation.				X			X	X		X		
5. Corporations shall be governed in a manner that is participatory, transparent, ethical, and accountable.	X			X		X	X			X		
6. Corporations shall not infringe on the right of natural persons to govern themselves, nor infringe on other universal human rights.				X			X	X		X		

Footnotes

¹ <http://www.globalreporting.org/resourcelibrary/G4-Exposure-Draft.pdf>

² http://theiirc.org/wp-content/uploads/2011/09/IR-Discussion-Paper-2011_spreads.pdf

³ <http://www.sasb.org/sustainability-standards/>

⁴ http://www.aristastandard.org/content_files/file/QS%202012/ARISTA30final09102012final.pdf

⁵ <http://www.unpri.org/about-pri/the-six-principles/>

⁶ <http://www.naturalstep.org/the-system-conditions>

⁷ <http://www.rmi.org/Natural++Capitalism>

⁸ <http://www.unglobalcompact.org/AboutTheGC/TheTenPrinciples/index.html>

⁹ http://www.earthcharterinaction.org/invent/images/uploads/echarter_english.pdf

¹⁰ <http://www.corporation2020.org/>