Frameworks & Standards Guide

VidyaVerse · SustainClined Synergy

A reference guide to the global, regional, and Indian sustainability reporting frameworks, and the ISO standards, most relevant to corporate sustainability work. **Last verified: October 2026.** Standard versions and adoption figures change over time — always confirm current status at the issuing body before citing.

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1. Global Frameworks

Voluntary and emerging-mandatory disclosure frameworks used internationally, roughly in order of how widely each is currently adopted.

GRI Standards — Global Reporting Initiative

Universal sustainability reporting framework covering economic, environmental, and social topics. The most widely used voluntary reporting standard worldwide — used by 71% of the world's top 100 companies per country, and 77% of the world's 250 largest companies by revenue (KPMG Survey of Sustainability Reporting 2024).

ISSB — IFRS S1 & S2 — International Sustainability Standards Board

A global baseline standard issued by the IFRS Foundation. IFRS S1 covers general sustainability-related financial disclosures; IFRS S2 covers climate-specific disclosures. Effective for annual reporting periods beginning on or after 1 January 2024. Incorporates TCFD's recommendations and draws on SASB's industry-specific metrics.

TCFD Recommendations — Task Force on Climate-related Financial Disclosures

A four-pillar structure (Governance, Strategy, Risk Management, Metrics & Targets) for disclosing climate-related financial risk. The Task Force itself disbanded in 2023, with its monitoring role passed to the IFRS Foundation / ISSB, but the recommendations remain the basis for most climate disclosure. TCFD-aligned reporting was used by 72% of the world's 250 largest companies in 2024 (KPMG).

SASB Standards — Sustainability Accounting Standards Board

77 industry-specific standards identifying the ESG topics most likely to be financially material for each sector. Now maintained by the IFRS Foundation under the ISSB, alongside IFRS S1/S2.

TNFD Recommendations — Taskforce on Nature-related Financial Disclosures

Disclosure recommendations for nature and biodiversity-related risk and dependency, structured to mirror TCFD's four pillars. Final recommendations were published in September 2023.

CDP — (formerly the Carbon Disclosure Project)

A global environmental disclosure system built around an annual company questionnaire and scoring system, covering climate change, water security, and forests.

SBTi — Science Based Targets initiative

Independently validates corporate emission-reduction targets against climate science. The leading standard organisations use to set a credible net-zero or 1.5°C-aligned target.

Sources: *KPMG Survey of Sustainability Reporting 2024 (kpmg.com); IFRS Foundation (ifrs.org); TNFD (tnfd.global); SBTi (sciencebasedtargets.org); European Commission (CSRD/ESRS).*

2. Regional Frameworks

Frameworks set by a single jurisdiction that nonetheless reach companies worldwide.

ESRS — European Sustainability Reporting Standards (European Union)

The detailed disclosure standards underpinning the EU's Corporate Sustainability Reporting Directive (CSRD). Mandatory for in-scope companies operating in, or reporting into, the EU.

3. Indian Frameworks

India's sustainability disclosure regime is set by the Securities and Exchange Board of India (SEBI) through the Listing Obligations and Disclosure Requirements (LODR) Regulations.

BRSR — Business Responsibility and Sustainability Reporting

SEBI's mandatory ESG disclosure format, structured around the nine principles of the National Guidelines on Responsible Business Conduct (NGRBC). Introduced in 2021 and made mandatory for the top 1,000 listed companies by market capitalisation from FY 2022-23 onward.

BRSR Core

A focused subset of BRSR key performance indicators that require independent assessment or assurance, introduced by SEBI in 2023. Applicability is phased in by company count:

Financial Year	Companies covered (by market cap)
FY 2023–24	Top 150 listed companies
FY 2024–25	Top 250 listed companies
FY 2025–26	Top 500 listed companies
FY 2026–27	Top 1,000 listed companies

In December 2024, SEBI issued Industry Standards on Reporting of BRSR Core, developed with ASSOCHAM, FICCI, and CII, to help listed companies apply the format consistently. ESG disclosures for the value chain apply to the top 250 listed companies on a comply-or-explain basis from FY 2025-26.

Sources: *SEBI Circular, 12 July 2023 (BRSR Core framework); SEBI Industry Standards on BRSR Core, December 2024; KPMG India, Accounting and Auditing Update, February 2026.*

4. ISO Standards

Not every ISO standard listed here can be formally certified — several are guidance documents. The "Certifiable" column reflects that distinction.

Standard	Title / Purpose	Current Version	Certifiable
ISO 14001	Environmental management systems — requirements with guidance for use	2026 (published April 2026, replacing the 2015 edition)	Yes
ISO 50001	Energy management systems — requirements with guidance for use	2018	Yes
ISO 14064-1	GHG quantification & reporting at the organisation level	2018	Used with independent verification (Part 3)
ISO 14064-2	GHG quantification at the project level	2019	Used with independent verification
ISO 14064-3	Verification and validation of GHG assertions	2019	—
ISO 14040 / 14044	Life cycle assessment — principles, framework & requirements	2006 (amended 2017 & 2020)	No — methodology guidance
ISO 14067	Product carbon footprint — quantification & communication	2018	No — guidance only
ISO 26000	Guidance on social responsibility	2010	No — explicitly not for certification
ISO 20400	Sustainable procurement — guidance	2017	No — guidance only
ISO 45001	Occupational health & safety management systems	2018, Amendment 1:2024 (climate action changes)	Yes

Notable recent change: ISO 14001 was revised for the first time in over a decade, with the 2026 edition published in April 2026. ISO 45001 is also under revision (expected around 2027); the current edition remains ISO 45001:2018 as amended in 2024.

Sources: *ISO.org (Environmental sustainability & Sustainability portals); ISO Online Browsing Platform; ISO 14000 family documentation.*
