

Michał Wielechowski, Paweł Krasuski

DOI: 10.21858/msr.se.2024.01

Vol. no: SE.2024

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In today's business environment, incorporating Environmental, Social, and Governance (ESG) principles into corporate strategies has evolved from being a marginal consideration to a core element of strategic planning. In the study, we characterize and assess ten widely recognized ESG frameworks. The selection of these frameworks is grounded in a literature review, complemented by an analysis of professional websites and forums that offer rankings of prevalent frameworks. Additionally, our own expertise in the field is used in this selection process. Our evaluation of ten key ESG frameworks reveals a spectrum of approaches to sustainability and responsibility. GRI and PRI are noted for their global scope, while SASB provides industry-specific insights but with limited scope. CDP and TCFD excel in environmental and climate aspects, respectively. IFRS Standards are developing a global reach, and IIRC focuses on integrating sustainability with financial reporting. PRI and UNGC are based on voluntary commitment, offering broad frameworks. CDSB and IIRC, while focused, encounter implementation challenges. IFC Performance Standards are comprehensive in project finance. Each framework, with its unique strengths and challenges, varies in global recognition, applicability, and stakeholder relevance, contributing differently to sustainable practices.

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