

Impact measurement frameworks

Framework	Developed by	Main Users	Used by	Unique Features
IRIS+	Global Impact Investing Network (GIIN)	Impact investors, impact ventures, and social organizations	Acumen, Root Capital, Bridges Fund Management	A comprehensive system of impact measurement metrics designed to guide investors and companies in measuring, managing, and optimizing their impact. Tailored to different sectors such as climate, agriculture, health, education, etc.
SASB (Sustainability Accounting Standards Board)	Managed by the ISSB under the IFRS	Investors, public companies	JetBlue, Etsy, Ford Motor Company	Provides industry-specific standards designed to help companies disclose financially material, sustainability-related risks and opportunities to investors. Will soon be integrated into the new ISSB under the IFRS Foundation.
GRI (Global Reporting Initiative)	Global Reporting Initiative	A broad range of global organizations	Philips, Bayer AG, Unilever	Offers a comprehensive framework applicable across industries for sustainability reporting on economic, environmental, and social impacts. Widely adopted and flexible, though it can be complex and time-consuming, making it better suited for larger organizations.