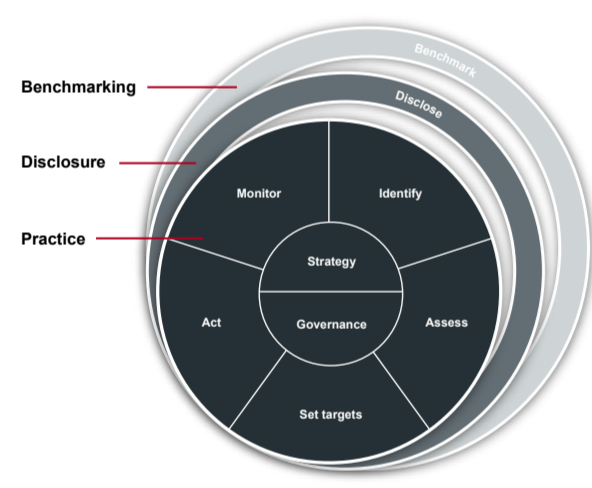


# System Map for investors and financial institutions

The System map provides a visual representation of the international public good resources for investors and financial institutions to manage their sustainability impacts.

- The resources - broadly categorised as "principles and standards", "guidance and tools", "indicators and metrics", and "databases" - are mapped according to three areas of impact management: practice, disclosure and benchmarking (see diagram below).
- "Cross-cutting" resources are resources which cover most, if not all, areas of "practice" and which may also cut across more than one functional area (e.g. "practice" and "disclosure"). "Action-specific resources" are resources which focus on a specific aspect of "practice" (e.g. "identify").
- Impact management resources can be mandated by regulation, embedded in recommendations by policy-makers or voluntary in nature. The majority of resources currently represented are voluntary.
- The System map is a live product. Whilst it primarily encompasses the resources of the Platform Partners, the map may extend to a broader set of resources over time.



The Partners welcome feedback on this current iteration of the map and the "system" in general. [Click here to share your views.](#)

| Functional focus: | Practice   | Disclosure   | Benchmarking   | Value perspective:<br>Organisation<br>Society | Resource type:<br>(p) Principles & Standards<br>(g) Guidance & Tools<br>(d) Databases<br>(I) Indicators & Metrics<br>Resource source/status: * |
|-------------------|--|--|--|---|--|
|                   | Cross-cutting resources                                    | Relevant to disclosure but focused on practice (cross-cutting) | Relevant to disclosure but focused on practice (cross-cutting) |   |  |
|                   | Action-specific resources                                  | Resources focused on disclosure                                | Resources focused on benchmarking                              |   |  |
|                   | Resources relevant to practice but focused on disclosure   |  | Resources relevant to benchmarking but focused on disclosure   |   |  |
|                   | Resources relevant to practice but focused on benchmarking |  |  |   |  |

| Target audience:              | Practice   |  |  |  |  |   | Disclosure                              | Benchmarking   |
|-------------------------------|--|--|--|--|--|---|---|--|
|                               | Strategy   | Governance   | Identify   | Assess   | Set targets  | Act   |   |  |
| Generic                       | UN Global Compact Ten Principles (p)   |  |  |  |  |   | UN Global Compact Ten Principles (p)    | UN Global Compact Communication on Progress (g)                      |
|                               | UN Guiding Principles on Business and Human Rights (p)                           |  |  |  |  |   |   |  |
|                               | OECD Guidelines for Multinational Enterprises (p)*                               |  |  |  |  |   |   |  |
|                               | OECD Due Diligence Guidance for Responsible Business Conduct (g)*                |  |  |  |  |   |   |  |
|                               | Capitals Coalition Finance Sector Supplement to the Natural Capital Protocol (g) |  |  |  |  |   |   |  |
|                               |  |  |  | Impact-Weighted Accounts Framework (g)                                       | SBTI Financial Sector Science-Based Targets Guidance (g) | UNDP SDG Impact Standards for Bond Issuers (p)  |   | GRI Standards (p)  |
|                               |  |  | GRI Topic Standards (p)                                    | GRI Standards - G4 Financial Services Sector Disclosures (p)                 |  | IMP Five Dimensions of Impact (g)   |   | WBA Financial System Benchmark                                       |
|                               |  |  | IFRS/SASB Standards - Industry-specific standards (g)      | IFRS/SASB Standards - Accounting & activity metrics (m)                      |  | UN Global Compact CFO Principles on Integrated SDG Investments and Finance (p)                |   | CDP Financial Services Disclosure System (g)                         |
|                               |  |  |  | GISD Sector-specific SDG-related Metrics for Corporate Reporting (g)         |  | UNEP FI Principles for Positive Impact Finance (p)  |   | IFRS/Integrated Reporting Framework (p)                              |
|                               |  |  |  |  |  |   |   | GISD Sector-specific SDG-related Metrics for Corporate Reporting (p) |
| Banks                         | UNEP FI Principles for Responsible Banking (p)                                   |  |  |  |  |   |   | PRB reporting template & assurance guidance (p)                      |
|                               | UNEP FI Impact Protocol for Banks (g)  |  |  |  |  |   |   |  |
|                               | OECD Due Diligence Guidance for Institutional Investors (g)                      |  |  |  |  |   |   |  |
|                               | UNEP FI Portfolio Impact Analysis Tool for Banks (g)                             |  |  |  |  |   | IFC Performance Standards (p)           |  |
|                               |  |  | UNEP FI Impact Mappings (g)                                | UNEP FI Indicator Library  | UNEP FI Target Setting Guidance (g)                      | OECD Due Diligence Guidance for Responsible Corporate Lending and Securities Underwriting (g) |   |  |
| Investors                     | PRI Principles for Responsible Investment (p)                                    |  |  |  |  |   |   | PRI Reporting and assessment framework (g)                           |
|                               | PRI Investing with SDG Outcomes: A Five-part Framework (p)                       |  |  |  |  |   |   |  |
|                               | OECD Due Diligence Guidance for Institutional Investors (g)                      |  |  |  |  |   |   |  |
|                               | UNDP SDG Impact Standards for Private Equity Funds (p)                           |  |  |  |  |   |   |  |
|                               |  |  | UNEP FI Impact Analysis Tool for Investment Portfolios (g) |  |  | PRI Making voting count: principle-based voting on shareholder resolutions (g)                |   |  |
|                               |  |  | UNEP FI Impact Mappings (g)                                | UNEP FI Indicator Library (g)  |  | PRI Active Ownership 2.0 (g)  |   |  |
|                               |  |  |  |  |  | IMP Investment Classification (g)   |   |  |
|                               |  |  |  |  |  | GISD Definition of Sustainable Development Investing (g)                                      |   |  |
|                               |  |  |  |  |  | UNEP FI Corporate Impact Analysis Tool (g)  |   |  |
|                               |  |  |  |  |  |   |   | UNEP FI Corporate Impact Analysis Tool (g)                           |
| Impact investors              | Impact Principles Secretariat Operating Principles of Impact Management (p)      |  |  |  |  |   |   |  |
|                               |  | GIIN Core Characteristics of Impact Investing (g)  | GIIN IRIS+ for Impact Due Diligence (g)                    |  |  | GISD Definition of Sustainable Development Investing (g)                                      | GIIN IRIS+ for Impact Due Diligence (g) |  |
|                               |  |  | GIIN IRIS+ Thematic Taxonomy (g)                           | GIIN IRIS+ System (g)  |  |   |   |  |
|                               |  |  |  | GIIN COMPASS: The Methodology for Comparing and Assessing Impact (g)         |  |   |   |  |
| Insurers                      | UNEP FI Principles for Sustainable Insurance (p)                                 |  |  |  |  |   |   |  |
|                               |  |  |  |  |  | OECD Due Diligence for Responsible Corporate Lending and Securities Underwriting (g)          |   |  |
|                               |  |  |  |  |  | UNEP FI Corporate Impact Analysis Tool (g)  |   |  |
| Development finance providers | OECD + UNDP Impact Standards for Financing Sustainable Development (IS-FSD) (p)  |  |  |  |  |   |   |  |
|                               |  | IFC Multilateral Development Banks' Harmonized Framework For Additivity In Private Sector Operations (g) |  | (Various MFIs) Harmonized Indicators for Private Sector Operations/HIPSO (I) |  | IFC Performance Standards (g)   |   |  |
|                               |  |  |  |  |  | OECD Due Diligence Guidance for Project and Asset finance (g)                                 |   |  |