

# Sustainability-Related Accounting Methods and How They Compare

	Type of Method			Materiality				Key Attributes		
	TBL in Scope	Impact Valuation	Sustainability Accounting	Orientation		Source of Indicators		Context-Based	Purpose-Based	Multi-Capital-Based
				Shareholder-Centric	Stakeholder-Centric	Predetermined	User-Determined			
B Corp BIA	✓	✓			✓	✓			✓	
Common Good Balance Sheet	✓	✓			✓	✓				
Future Fit Business Benchmark			Incomplete <sup>2</sup>		✓	✓		Incomplete <sup>2</sup>		
GRI	✓	Effectively <sup>1</sup>	See Note <sup>1</sup>		✓	✓		Incomplete <sup>1</sup>		
IIRC <IR>	✓	✓		✓			✓			✓
MultiCapital Scorecard	✓		✓		✓		✓	✓	✓	✓
SASB	✓	✓		✓			✓			✓

## Notes:

1. GRI omits guidance for its *Sustainability Context principle*; no GRI report, therefore, has ever actually disclosed sustainability performance in full TBL terms.
2. Future Fit fails to fully address thresholds and allocations in some of the areas of impact (AOIs) it covers and therefore makes sustainability reporting per se impossible; it also does not address economic sustainability performance at all and falls short of full TBL accounting in that regard.