

The System Map provides a visual representation of the international public good resources for enterprises to manage their sustainability impacts.

- The resources—broadly categorised as “principles and standards”, “guidance and tools”, and “indicators and metrics”—are mapped according to the **Actions of Impact Management** (see diagram below).
- The resources have been mapped according to their **primary** area of focus (that is, the Actions of Impact Management that they were designed to support).
- Impact management resources can be mandated by regulation, embedded in recommendations by policymakers, or voluntary in nature. The majority of resources currently represented are voluntary. Those with a policy link are signalled with an asterisk.
- 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 Actions of Impact Management

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

System Map for all Enterprises

Colour key:	Cross-cutting resources support the internal impact management process as a whole (that is, they cover most if not all of the Actions).			Value perspective:	Enterprise Society	Resource type:	(p)	Principles & Standards
	Resources with a primary focus on: Strategy and/or Governance	Resources with a primary focus on: Practice (Identify, Measure, assess and value, Set targets and plan, Implement, Monitor, learn and adapt, Communicate)	Resources with a primary focus on: Verification, assurance and certification and/or Benchmarking and rating				(g)	Guidance & Tools
							(i)	Indicators & Metrics
							*	Policy recommendation

Internal actions							External actions		
Strategy	Governance	Identify	Measure, assess and value	Set targets and plan	Implement	Monitor, learn and adapt	Communicate	Verification, assurance and certification	Benchmarking and rating
B Lab B Impact Assessment (g)							B Corp certification (g)		
Capitals Coalition Natural Capital Protocol (g) + Social and Human Capital Protocol (g)							ISEAL Codes of Good Practice (p) + Credibility Principles (p)		WBA Benchmarks (g)
ISO management system standards (p)							ISO Standards for validation, verification and assurance (p)		
OECD Due Diligence Guidance for Responsible Business Conduct (g) + Guidelines for Multinational Enterprises* (g)							SVI Social Value Management Certificate (p)		
SVI Principles of Social Value (p) + Maximise Your Impact: A Guide to Social Entrepreneurs (g)							UNDP SDG Impact Assurance Scheme (p)		
UNDP SDG Impact Standards for Enterprises (p)									
UNHCHR Guiding Principles on Business and Human Rights* (p)									
UNGC Ten Principles of the UN Global Compact (p)		B Lab SDG Action Manager (g)			UNGC CFO Principles on Integrated SDG Investments and Finance (p)		CDP Disclosure System (g)		
G20/OECD Corporate Governance Principles (p)		ISO risk management standards (p)			UNDP SDG Impact Standards for Bond Issuers (p)		GRI Standards (p)		
ISO Governance Standards (p)		TNFD Guidance on the identification and assessment of nature-related issues: The LEAP approach (g)					IFRS Integrated Thinking Principles (p)		
		IFVI Impact Accounting Methodology (g)		ISO Pathway and transition standards (p)				IFRS SASB Standards (p) + Materiality Map (g)	
		ISO measurement and monitoring standards (p)		SBTI How To Guide For Setting Science Based Targets (g)				IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information (p)	
		Impact Frontiers Impact Management Norms (e.g. “Five dimensions of impact”) (g)		SBTN Science-Based Targets for Nature: Initial Guidance for Business (g)				IFRS S2 Climate-related Disclosures (p)	
		OECD Measuring the non-financial performance of firms through the lens of the OECD Well-being Framework (g)						TNFD Disclosure Recommendations (p)	
		SVI The Guide to Social Return on Investment (SROI) (g)						UNCTAD Guidance on core indicators for entity reporting on contribution towards implementation of the SDGs (g)	
								UNDESA GISD SDG-related Reporting and Metrics (g)	
								UNRISD Sustainable Development Performance Indicators (SDPI) (g)	

Platform Partners

