**HIGH LEVEL PRINCIPLES**

To ensure investment has positive impact for people and the planet

**DECISION-MAKING FRAMEWORK**

To integrate high level principles into investment strategies

**IMPACT MANAGEMENT TOOLS**

Metrics, taxonomies, valuation models, benchmarking

**EXTERNAL DISCLOSURE**

To report on performance to external stakeholders

---

**OECD-UNDP Impact Standards for Financing Sustainable Development**

**SDG Impact Standards for Private Equity Funds (UNDP)**

**SDG Impact Standards for Bonds (UNDP)**

**SDG Impact Standards for Enterprises (UNDP)**

---

**Integrated IR reporting and SDG Disclosure Recommendations**

**CDP**

Climate Disclosure Standards Board (CDSB)

Global Reporting Initiative (GRI)

International Integrated Reporting Council (IIRC)

Sustainability Accounting Standards Board (SASB)

Task Force on Climate-related Financial Disclosures (TCDF)

---

**UNEP FI’s Positive Impact Finance and Responsible Banking Principles**

**Principles for Responsible Investment (UNGC)**

**Principles on Integrated SDG Investments and Finance**

---

**Operating Principles for Impact Management (OPIM)**

**IRIS+ System**

Natural Capital Protocol of the Natural Capital Coalition

**Social and Human Capitals Protocol**

---

*Impact measurement and management is a rapidly evolving sector - the links provided above are examples that are subject to change and do not represent an exhaustive list of available resources.*