

CSRD PRE-ASSURANCE & ASSURANCE

**IMPACT
NOW**

for sustainability

Demonstrate your CSRD compliance and reporting, accurately and consistently

Why CSRD Pre-Assurance & Assurance?

Accuracy and consistency are vital to CSRD compliance. We provide independent, third-party verification of ESG information for a more consistent and precise disclosure.

We assess:

- The compliance of sustainability reporting with the ESRS
- The process for identifying the information reported, according to the ESRS
- Compliance with the requirement to mark-up sustainability reporting

The CSRD requires you to consider a progressive approach to enhancing the assurance level from limited to reasonable assurance.

Assuring CSRD disclosures is only mandatory for certain organizations from 2024. Before assurance, we can perform pre-assurance readiness to provide early feedback on sustainability information, systems and controls. This enables you to rectify any issues before full assurance.

Pre-Assurance

Pre-assurance benefits organizations wishing to identify gaps and weaknesses in their reporting approach before seeking full public assurance. If you are in the early stages of sustainability reporting, our assurance readiness review will uncover missing data and gaps in your methodology while highlighting improvement areas. It is a confidential "dry run" to reduce the chance of a qualified assurance opinion in a future public assurance statement.

Our service can include:

- Gap analysis of key processes and disclosures against ESRS requirements
- Critical and constructive feedback on aligning data points, ESG targets and reporting processes
- A review of the general structure of your reporting
- A pre-assurance report

Key benefits

- Accurately assess and identify your priorities before full assurance
- Confirm your strengths and weaknesses before full assurance
- Minimize the chance of a qualified assurance statement
- Prepare yourself to confidently and efficiently undergo full assurance

Assurance (from 2024)

Our service can include:

- Limited or reasonable level assurance of disclosures
- Assurance for selected ESG metrics, report sections, or entire report content
- An assurance statement for publication in the sustainability report
- A detailed internal management report, including key strengths and weaknesses in the underlying processes, for future improvement

Key benefits

- Ensure that your ESG disclosures and reports meet all relevant CSRD requirements, including the ESRS's
- Reinforce internal reporting processes
- Comply with regulatory requirements
- Ensure data integrity and transparency
- Reduce legal risks
- Avoid greenwashing
- Inspire peers and foster innovation

Why SGS?

We have provided disclosure and sustainability report assurance for over 20 years. We constantly evolve with the changing assurance landscape, ensuring that our process aligns with all relevant CSRD requirements.

Sustainability claims on aspects, such as Scope 3 carbon emissions, energy use, community engagement and health and safety, can be verified objectively to increase confidence in the accuracy and validity of published information.

Our global network of ESG experts helps to ensure that your disclosures and reports meet the requirements set by relevant stock exchanges in major markets.

We offer:

- AA1000, ISAE 3000 or ISSA 5000
- Verification of:
 - All or selected KPIs
 - The entire or selected parts of your report
- Evaluation of adherence to relevant reporting standards/guidance, including the GRI, AA1000 AccountAbility Principles and ISSB/IFRS
- An internal management report for continuous improvement
- An assurance opinion on the accuracy, reliability and completeness of your disclosed sustainability information

Further information

For further information, visit [SGS.com/CSRD](https://www.sgs.com/CSRD) or [contact us](#) now.

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When you need to be sure