

CSRD Assurance

DEMONSTRATE YOUR CSRD COMPLIANCE AND REPORTING ACCURATELY AND CONSISTENTLY



WHY CSRD ASSURANCE?

With Corporate Sustainability Reporting Directive (CSRD) compliance and reporting, accuracy and consistency are vital. We provide independent, third-party verification of environmental, social and governance (ESG) information for a more consistent and precise disclosure.

We assess:

- The compliance of sustainability reporting with the European Sustainability Reporting Standards (ESRS)
- The process for identifying the information reported, according to the ESRS
- Compliance with the requirement to mark-up sustainability reporting
- Whether the reporting complies with Article 8 of Regulation (EU) 2020/852

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 this, 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 from 2024.

PRE-ASSURANCE

- Gap analysis of key processes and disclosures against ESRS requirements
- A pre-assurance report

ASSURANCE (FROM 2024)

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

FURTHER INFORMATION

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

KEY BENEFITS

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

WHY SGS?

We have provided disclosure and sustainability report assurance for over 20 years and constantly evolve with the changing assurance landscape, ensuring that our assurance 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 and/or ISAE 3000, or no reference to assurance standards
- Verification of all or selected KPIs
- Verification of the entire or selected parts of your report
- Evaluation of adherence to relevant reporting standards/guidance, including the Global Reporting Initiative (GRI), AA1000 AccountAbility Principles, International Sustainability Standards Board (ISSB) and Task Force on Climate-related Financial Disclosures (TCFD)
- An internal management report for continuous improvement

We are also aware of and prepared for a possible new accreditation process for assurance providers, under CSRD implementation in local legislation.

