

ESG Disclosures & Sustainability Report Assurance

**DEMONSTRATE YOUR ESG ACCOUNTABILITY,
ACCURATELY AND CONSISTENTLY**



WHAT IS IT?

Developed for any organization that needs or plans to publicly disclose its ESG information and requires independent, third-party assurance of that information, ESG Disclosures & Sustainability Report Assurance is an independent, third-party verification, reporting and assurance service. We ensure that the ESG information disclosed and reported is accurate and reliable while meeting certain reporting and assurance standards consistently.

HOW IS IT DONE?

ESG Disclosures & Sustainability Report Assurance is carried out in line with the requirements of the reporting and assurance standards.

REPORTING STANDARDS

Reporting standards are the standards or guidances that you adhere to when producing a ESG or sustainability report. The options available include GRI, SASB, TFCF and the AA1000 AccountAbility Principles.

ASSURANCE STANDARDS

Assurance standards are the standards that we adhere to when conducting an Assurance Engagement or evaluating how you produce the report. The options available include ISAE 3000, the AA1000 Assurance Standard and assurance protocols developed by our experts.

ESG claims on aspects such as carbon emissions, energy use, community engagement and health and safety can be verified objectively to avoid greenwashing to provide increased confidence in the accuracy and validity of published information.

Additionally, our ESG experts from around the world can help assure that your ESG disclosures and reports meet the requirements set by authorities such as stock exchanges in major markets.

WHO IS IT FOR?

- Any organizations that need or plan to publicly disclose their ESG information and require independent, third-party assurance of that information.

KEY BENEFITS

- Comply with the regulatory requirements
- Ensure ESG data integrity and transparency
- Reduce legal risks
- Avoid greenwashing
- Inspire peers and foster ESG innovation
- Reinforce internal reporting processes

DOMINANT REPORTING STANDARDS

GRI

The Global Reporting Initiative (GRI) Standards offer disclosures on an extensive range of sustainability topics. They help you identify, gather and report ESG data in a clear and standardized manner.

AA1000 ACCOUNTABILITY PRINCIPLES

AA1000 AccountAbility Principles provides four key principles which a reporting organization can adopt to ensure that the content of their report includes performance information on the issues that impact their stakeholders.

DOMINANT ASSURANCE STANDARDS

ISAE 3000

The International Standard on Assurance Engagements 3000 (ISAE 3000) underscores the importance of data quality, reporting procedures, controls and evidence-gathering processes.

AA1000 ASSURANCE STANDARD

AA1000 Assurance Standard is a methodology used for sustainability-related assurance. It ensures that an organization adheres to the AccountAbility Principles to a certain nature and extent.








AA1000

Licensed Assurance Provider
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SGS

WHY SGS IN YOUR SUSTAINABILITY JOURNEY?

 30+ Years of experience in sustainability	 2,700 Offices and laboratories, providing global technical expertise and network	 ▲ CHF 1,243k Invested in communities around the world
CO₂ 2014 Carbon neutral since 2014	 ▼ 43% Decrease in total greenhouse gas emissions against a 2014 baseline	 ▼ 68% Decrease in Total Recordable Incident Rate (TRIR) since 2014

We are a leader, not only in providing ESG services for over 30 years but also as an active participant in demonstrating best practices.

Our ESG experts actively contribute to developing international standards, frameworks, schemes and regulations, such as the UN Sustainable Development Goals (SDGs), UN Principles for Responsible Banking (PRB) Assurance and EU Corporate Sustainability Reporting Directive (CSRD).

We also lead by example. Our sustainability leadership has been recognized internationally. SGS was rated PRIME by ISS ESG Corporate Rating and AAA in the MSCI ESG Ratings assessment. Our ESG practices are further reinforced by

SGS Sustainability Ambitions 2030, which set ambitious targets across our whole value chain and foster a culture of sustainability.

With extensive experience in all major industries, we understand each sector’s pain points and have the technical expertise and logistical capabilities across the globe to ensure realistic sustainability outcomes.



ESG RESOURCES

Register for an ESG webinar, download an ESG whitepaper and discover all ESG resources at www.sgs.com/ESG now.

