SUSTAINABILITY REPORT ASSURANCE SERVICES
HOW CAN YOU DEMONSTRATE THE CREDIBILITY OF YOUR COMMITMENT TO SUSTAINABILITY?

SUSTAINABILITY REPORT ASSURANCE SERVICES FROM SGS

There are several factors driving the increase in corporate transparency. Investors, the media, governments and non-governmental organisations are pressing for more information. Companies are seeing the benefits in terms of increased credibility and reduced risk by reporting on their social and environmental activities. Sustainability Report Assurance lets you demonstrate your commitment to declaring your company’s performance in environmental and social areas and sets you apart from the competition.

WHAT IS SUSTAINABILITY REPORT ASSURANCE?
Following the increase in corporate responsibility reporting, there is now added pressure for independent assurance of the content of these reports. Independent assurance of reports against international standards, such as the Global Reporting Initiative (GRI) and the AA 1000 Accountability Principles (2008), demonstrates an organisation’s commitment to customers and stakeholders. It also ensures that all social and environmental information published is accurate and correct. Our approach to report assurance is a flexible model based on the AA1000 Assurance Standard (2008) with optional modules to address your varying needs.

Basic Assurance Service
This is best suited for those who are making public social and environmental statements for the first time or for those undertaking external assurance for the first time. The primary objectives are to evaluate the report against the AA1000 Accountability Principles of Inclusivity, Materiality and Responsiveness, and to ensure the accuracy of the chosen scope of reporting through independent review. SGS is an AA1000 Licensed Assurance Provider.

GRI and AA1000 Options
This is ideal for organisations that already have a long history in issuing social and environmental reports, and want to provide further assurance of the completeness of scope of their reports, in addition to certifying the processes through which they have been compiled. These options allow for the identification of areas of strengths and weaknesses where improvements can be made:
- GRI Assurance Option – Evaluation of the report content against Global Reporting Initiative (GRI) Reporting Guidelines (2006), including a 3rd party check of reporting level. A scored gap analysis is performed to determine the level of reporting against GRI guidelines and to identify gaps in report contents and reporting principles. SGS is an Organisational Stakeholder of GRI.
- AA1000 Assurance Option – evaluation of underlying processes and reporting systems, including Stakeholder Engagement, to identify opportunities for improvement. A scored gap analysis is performed to determine the extent and reliability of underlying processes and reporting systems, in particular Stakeholder Engagement will be evaluated against AA1000 Stakeholder Engagement Standard.

Assurance Timing Options
Gap analysis only – GRI and AA1000 options can be performed at any time as a stand-alone gap analysis, this option will result in an Internal Management Report but not an Assurance Statement.

End of reporting cycle – most assurance is performed once the report has been written in draft form and before publication.
Throughout reporting cycle – for organisations with well-embedded systems, the assurance process can be planned to take place at various stages throughout the reporting cycle to enable the evaluation of specific reporting events.

THE BENEFITS
Utilising the Sustainability Report Assurance service from SGS sends a strong signal about your commitment to corporate responsibility. In addition, it ensures the transparency and validity of the information you make public and allows you to reinforce your internal reporting processes and procedures to ensure the strength of future reports. Furthermore, it increases stakeholder confidence in the information reported about your performance and adds credibility to your reported information, which is further bolstered by using globally recognised standards and guidelines.

HOW DOES THE SUSTAINABILITY REPORT ASSURANCE PROCESS WORK?
The Sustainability Report Assurance process consists of the following steps:
- Step A – Agree Contract: SGS will gather certain information about your organisation to enable us to determine the most appropriate assurance options including the criteria to be used, the scope and level of assurance, duration of the project and likely assurance team members. SGS will provide you with a proposal that is in line with your requirements. You can then proceed with the assurance by accepting the proposal.
- Step B – Optional Gap Analysis: you may ask SGS to perform an optional Gap Analysis. In some situations, it may be suitable for a gap analysis to be conducted on an earlier Sustainability Report, for example to determine the application of Global
Reporting Initiative guidelines. This can be performed at any point and a report provided for use by the client in developing future reports.

- **Step C – Planning and Logistics:** effective planning and logistics of the assurance project is crucial to ensure that effective use is made of the assurance team and your personnel. We will work with you to identify key individuals and locations to be involved in the assurance process and to set up meetings and site visits.

- **Step D – Performance of Assurance:** the content and timing of this step is dependent on the assurance options being delivered, but in simple terms, it involves the assurance team undertaking interviews, site visits, reviewing documents and records, contact with external organisations where appropriate and documenting findings. An interim report may result from this activity followed up by further assurance work, depending on the options selected. In most cases, the assurance team will identify changes that are required in the report, or further evidence that is needed and these will be documented in Report Amendment Requests. You will need to act upon these to either amend the report or to provide additional evidence.

- **Step E – Assurance Statement and Internal Management Report Issue:** once the assurance team is satisfied that all report amendment requests have been closed out, then we are able to issue our Assurance Statement for publication in the report. At that stage, we will also present our internal management report with details of our assurance activities and findings to enable you to implement improvements in your reporting processes.

**SUSTAINABILITY REPORT ASSURANCE RELATED TRAINING**

We offer a wide variety of training courses for all levels of ability and awareness. Our Sustainability Report Assurance training course portfolio is designed to meet the requirements of any organisation, and includes:

- Sustainability Reporting and Assurance (SRA) Training;
- ISO 26000 Awareness Training (Road Map to Corporate Social Responsibility); and
- Corporate Responsibility Training (Certified by IRCA, course number A17513).

Please visit [www.sgs.com/training](http://www.sgs.com/training) to view the Sustainability Report Assurance course schedules in your region.

**OTHER SERVICES RELATED TO SUSTAINABILITY REPORT ASSURANCE**

SGS is also known for its solutions against other needs related to Sustainability Report Assurance as well as continuous improvement:

- Introduction & Awareness to Social Systems;
- Social Systems Internal and Lead Auditor;
- Auditor Conversion to Social Systems;
- AA 1000 Professional Qualification;
- Sustainability Reporting;
- Corporate Responsibility Training;
- Integrated Management Systems: your quality management systems can be audited and certified simultaneously with other management systems which you have implemented;
- Audit solutions against additional, bespoke quality performance criteria;
- Process Improvement solutions leveraging techniques, such as Lean or 5S.

**WHY SGS?**

SGS is the world’s leading inspection, verification, testing and certification company. Recognised as the global benchmark for quality and integrity, we employ over 59 000 people and operate a network of more than 1 000 offices and laboratories around the world. We are constantly looking beyond customers’ and society’s expectations in order to deliver market leading services wherever they are needed.

Partnering with SGS opens the door to better performing processes, increasingly skilful talent, consistent and compliant supply chains and more sustainable customer relationships delivering profitable competitive advantage. Work with the global leader and take your commitment to the next level.

We have a history of undertaking and successfully executing large-scale, complex international projects. With a presence in every single region around the globe, our people speak the language and understand the culture of the local market and operate globally in a consistent, reliable and effective manner.

**TO LEARN HOW SGS CAN HELP YOU EXCEED CUSTOMER EXPECTATIONS, VISIT [WWW.SGS.COM/SRA](http://WWW.SGS.COM/SRA) OR CONTACT SRA@SGS.COM FOR MORE INFORMATION.**