

# ESG DISCLOSURES & SRA

**IMPACT  
NOW**

for sustainability

Demonstrate your ESG accountability,  
accurately and consistently

## What is it?

ESG Disclosures & Sustainability Report Assurance is an independent, third-party verification, validation and assurance service. We ensure the ESG information disclosed and reported is accurate and reliable while consistently meeting certain reporting and assurance standards.

### How is it done?

#### Reporting frameworks

The standards or guidance you adhere to when producing an ESG or sustainability report. The options available include global frameworks, such as the GRI and ISSB/IFRS (formerly SASB and TCFD), and regional frameworks like the CSRD, SEC Climate Disclosure Act and BRSR in India.

#### Assurance standards

The standards we adhere to when conducting an Assurance Engagement or evaluating how you produce the report. The options available include ISAE 3000, ISAE 3410 (GHG verification), the AA1000 Assurance Standard and ISSA 5000, as well as 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. This avoids greenwashing to increase confidence in the published information's accuracy and validity.

Our experts can also help ensure that your ESG disclosures and reports meet the requirements set by authorities like stock exchanges in major markets.

### Who is it for?

Any organization needing or planning to publicly disclose its ESG information and requires independent, third-party assurance.

CFO, Head of Sustainability/ESG, Sustainability/EHS Manager, Investor Relations Manager, Corporate Communications Manager, Business Development Manager, etc.

#### 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 frameworks

#### GRI

The 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.

#### ISSB

The ISSB develops standards for global sustainability disclosures, focused on investors and the financial markets.

#### CSRD

The CSRD modernizes and strengthens the rules concerning the social and environmental information that organizations must report.

## Dominant reporting frameworks

### ISAE 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 extent.

### ISSA 5000

ISSA 5000 is an international standard that includes general requirements for sustainability assurance engagements.

## Why SGS?

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 experts actively contribute to developing international standards, frameworks, schemes and regulations, such as the GRI, TCFD, UN SDGs, EU's CSRD and ISSB.

We lead by example. Our sustainability leadership is recognized internationally. With extensive experience in all major industries, we understand each sector's pain points and have the technical expertise and logistical capabilities worldwide to ensure realistic sustainability outcomes.

## ESG resources

Register for an ESG webinar, download an ESG white paper and discover all ESG resources at [www.sgs.com/ESG](http://www.sgs.com/ESG) now.

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