

**bsi.**



# ● Sustainability Report Assurance

Protect your reputation and gain the benefits of independent sustainability / ESG report assurance





**Robust.  
Relevant.  
Reliable.**

**Sustainability Report Assurance (SRA)** provides your employees, customers, shareholders, and other stakeholders with authoritative, independent assurance that your sustainability / ESG reporting is robust, relevant, and reliable.



## Providing assurance

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SRA provides an objective verification of your sustainability / ESG report. Assessments are normally conducted in accordance with the globally recognized GRI Standards 2021 and AA1000 Assurance Standard v3. The BSI assurance process addresses four key areas of your reporting:

### 1 Inclusivity

We'll evaluate the effectiveness of how your organization identify and engage your stakeholders in managing your material topics.

### 3 Responsiveness

We'll determine whether your report communicates and provides evidence that you have responded effectively to stakeholder concerns, policies, and relevant standards.

### 2 Materiality

We'll assess your prioritization of issues and identify any omissions or misrepresentations that could influence the decisions or actions of your stakeholders.

### 4 Impact

We'll check how well you measure the effect of your behavior, performance and/or outcomes on the economy, environment, society, stakeholders or the organization itself.

On the successful completion of the assessment, we'll produce an Independent Assurance Opinion Statement.

## Benefits of SRA

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- Impartial assurance that your reporting is accurate, complete and relevant.
- Garner more trust from your investors, customers, employees, regulators and other stakeholders on the contents of your ESG report.
- Reduce the risk of greenwashing accusation - ensure the information you publicize is valid, reliable and therefore defensible.
- Knowledge and assurance that your report is robust so board level management will make strategic decisions with greater certainty.
- Assured reports can be ranked and rated to provide risk and performance benchmarking for ESG indices such as FTSE4Good and the Dow Jones Sustainability Index. Your organization has wider access to capital and becomes a more attractive proposition for the growing community of socially responsible investors.
- Enhance your brand reputation and, by proving your leadership on sustainability, will help you gain a competitive advantage.
- The assurance process could help identify areas of your ESG management systems and processes that may be improved, and ensure ongoing regulatory compliance, indicate opportunities for reducing costs, increasing efficiency, and entering new markets.

## BSI four levels of SRA

At BSI we recognize that not all organizations require, or can attain, the same level of Sustainability Report Assurance. That's why our assurers can recommend any of **four levels of SRA**. Each one is specifically devised to meet the needs of organizations at differing stages of their reporting development.

BSI Assurance provided	Assurance category	Assurance approach
Level 1	Report check / Gap analysis	<ul style="list-style-type: none"><li>• Only check consistence of report content against GRI</li><li>• No site visit</li><li>• Do not verify the quality of data/information</li><li>• No assurance is given</li></ul>
Level 2	Type 1 Moderate level assurance	<ul style="list-style-type: none"><li>• Check AA1000 AP and related processes</li><li>• Data/information is checked for the purpose of verifying the processes</li><li>• Site visits, interview and audits are required</li></ul>
Level 3	Type 2 Moderate level assurance	<ul style="list-style-type: none"><li>• Level 2 requirements above need to be satisfied</li><li>• Assess the reliability and quality of data/information against GRI</li><li>• Limited evidence gathering</li></ul>
Level 4	Type 2 High level assurance	<ul style="list-style-type: none"><li>• Level 3 requirements above need to be satisfied</li><li>• Extensive evidence gathering</li></ul>



Whether you require level one, two, three or four assurance, we will be with you every step of the way.



## Why BSI

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BSI is globally renowned for excellence. When we undertake your Sustainability Report Assurance, we do it with total diligence and dedication to task because our good name is dependent on your reputation.

- Our trustworthiness being the world's first National Standards Body formed in 1901.
- International recognition and presence supporting clients in 193 countries worldwide.
- We provide a comprehensive range of organizational improvement solutions comprising standards service, auditing, certification and training, and compliance software.
- We play an important role in shaping standards related to sustainability such as PAS 2050 / ISO 14067 (Product Carbon Footprint) and PAS 2060 (Carbon Neutrality). PAS 2060 is the only available international standard for carbon neutrality.



Wherever you are on the road to reporting, BSI can help you make the most of the opportunity.

**Talk to us**

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