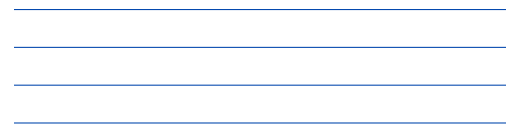




# Sustainability Reporting Assessments

**Add value.  
Inspire trust.**



## Evaluate your readiness to disclose sustainability information

### Your challenges

More and more businesses are subject to sustainability disclosure requirements and face different challenges when completing a sustainability report. In the complex global business landscape, companies are overwhelmed with expectations from governments, regulatory bodies, and other stakeholders, including customers, investors, and NGOs. These different stakeholders' interests lead to the rapid development and continuous improvement of frameworks. As a consequence, the multitude of sustainability reporting standards and frameworks, as well as their diverse and evolving nature, is often a challenge for businesses.

### What are Sustainability Reporting Assessments?

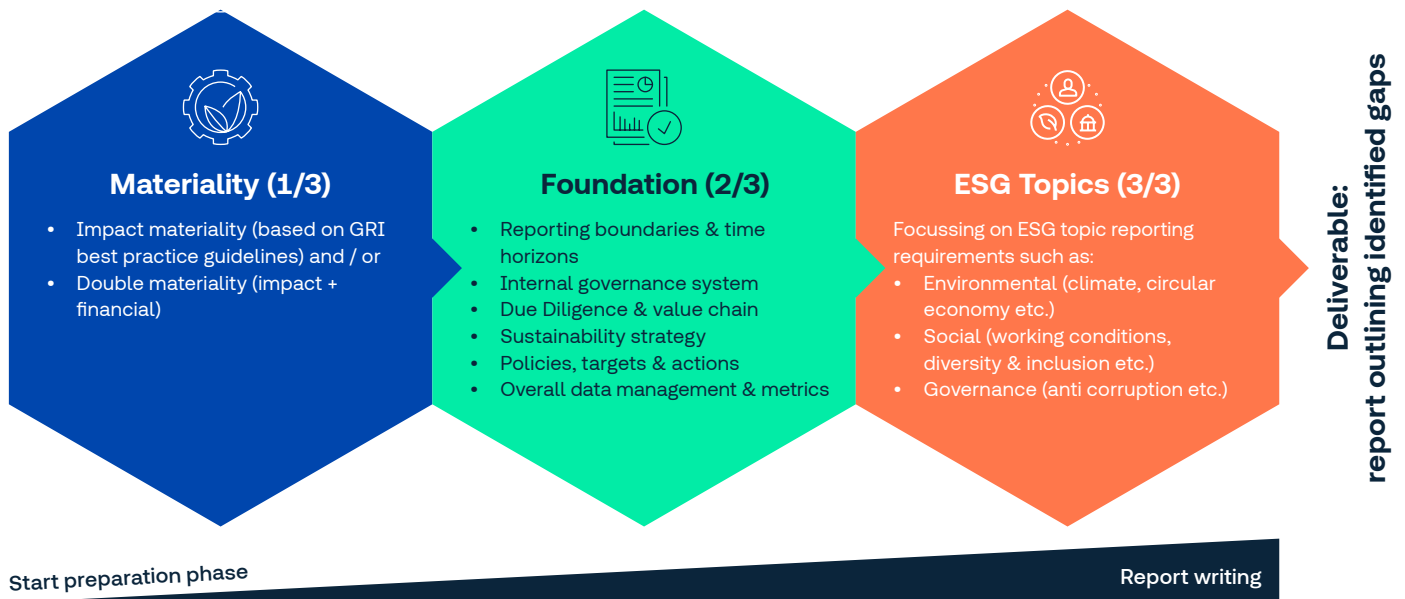
Sustainability Reporting Assessments are third-party audits that serve as a check during sustainability report preparation. Professional, independent auditors evaluate an organisation's adherence to sustainability disclosure requirements in related standards and regulations. The end deliverable is a report for internal use, with a list of identified gaps. The output of an assessment helps businesses to identify strengths and weaknesses of their ESG reporting and to define measures for improvement.

Since the process of sustainability reporting always involves different steps specific to the individual organisation, our assessments have a modular design to suit different maturity levels along the sustainability reporting journey.

The centrepiece of sustainability reporting is always a well-structured materiality analysis, where social, environmental and governance related issues, relevant to businesses and their stakeholders, are identified. This includes positive and negative impacts of business activities on the environment and people, as well as sustainability related risks and opportunities affecting businesses and their value chains. It is also vital to lay a solid foundation for ESG reporting by structuring internal management processes with clear implementation responsibilities and effective sustainability governance structures.

Only when these preconditions are met, can an organisation then focus on the specific reporting requirements for the identified material ESG topics and execute the data collection process.

## Modular service offering delivering a report for the complete preparation of customer's sustainability report



### Why are Sustainability Reporting Assessments important for my business?

Debatable topics related to sustainability reporting often arise due to the complex nature of the organisation's particular business operations, subsidiaries and the diverse perspectives of the stakeholders involved. Determining what sustainability issues are material and relevant to the report can be a point of discussion. So, organisations need to define the scope and boundaries of sustainability reporting, and have the correct selection of material topics. Furthermore, the organisation must establish the necessary foundation for sustainability reporting and ensure that it can disclose all relevant information relating to environmental challenges, issues of social responsibility, and sustainable governance needs.

### Sustainability Reporting Assessments benefits

TÜV SÜD offers modular assessments to help you complete your sustainability report. Getting independent, third-party auditing throughout the journey of sustainability reporting ensures the accuracy and credibility of the disclosures:

- **Assess your readiness** – understand the strengths and weaknesses within your organisation's preparedness to report sustainability information, covering all dimensions of sustainability.
- **Decrease compliance and reputational risks** – with expert-based assessments that take an outside-in perspective.
- **Reduce time and costs** – by optimising operational processes and resources at an early stage of your sustainability reporting journey.

### Why choose TÜV SÜD?

As TÜV SÜD is vendor agnostic, our third-party validation is both impartial and independent, which delivers your organisation valuable insights from an unbiased expert. Our global team of experts has broad industry know-how, so they can evaluate your organisation's sustainability reporting status quo, allowing you to concentrate on your core competencies within the business.

### Add value. Inspire trust.

TÜV SÜD is a trusted partner of choice for safety, security and sustainability solutions. It specialises in testing, certification and auditing services. Since 1866, the company has remained committed to its purpose of enabling progress by protecting people, the environment and assets from technology-related risks. Today, TÜV SÜD is present in over 1,000 locations worldwide with its headquarters in Munich, Germany. Through expert teams represented by more than 25,000 employees, it adds value to customers and partners by enabling market access and managing risks. By anticipating technological developments and facilitating change, TÜV SÜD inspires trust in a physical and digital world to create a safer and more sustainable future.

### Related services

#### TÜV SÜD provides the following related services

- Sustainability Reporting Verification
- ISO 20400 Sustainable Procurement
- ISO 26000 Social Responsibility
- ISO 30415 Diversity and Inclusion