



Sustainability Report Assurance

Gain stakeholders' trust and enhance your company's reputation

BUSINESS CHALLENGE

In recent years, corporate environmental and social responsibility has risen to the forefront of company concerns. Increases in Corporate Social Responsibility (CSR) investment, more scrutiny of corporate governance and a greater demand for transparency now means that Corporate Social Responsibility and Sustainable Development issues have gained a firm place on the agenda of Boards and senior management worldwide. New legislation and voluntary standards are continually introduced to ensure companies are made accountable for their impact on the environment and society. Openly communicating this accountability to stakeholders can build trust and support, but only if the stakeholders are confident the shared information is accurate in representing the company's social, environmental and ethical performance.



SOLUTION

Working with an independent body provides an objective view of your sustainability reporting and reassures stakeholders that the information is accurate and free of bias. Beyond verifying report data, independent assurance also ensures that the right kind of information is communicated. As each company's sustainability strategy is unique, Bureau Veritas Certification delivers personalized and robust assurance solutions that reflect each client's individual needs. The result is legitimate and credible sustainability reporting, which enables internal and external stakeholders to confidently make informed judgments, decisions and actions.

WHY CHOOSE BUREAU VERITAS CERTIFICATION?

Independent assurance is part of our core business ■ We are one of the three largest global non-financial audit and certification bodies. Since our company's founding in 1828, we continue to uphold our reputation as a reliable, independent and trustworthy assurance partner.

We are recognized as a sustainability reporting assurance best-practice provider ■ Organizations such as AccountAbility and the Association of Chartered Certified Accountants (ACCA) commend our work.

Our methodology includes recognized assurance best practices ■ We constantly review and adapt our internal protocols to align with existing standards and current best practices, including the AA1000 Assurance Standard, the GRI Reporting Guidelines and the ISAE3000 standard for auditing of non-financial information.

Our assignments generate innovation, learning and performance improvement ■ We offer a combination of independent, impartial advice (through our structured assurance services portfolio), plus a flexible, tailored approach unique to each project and dependent on emerging standards and marketplace demands. For each assignment, we engage to challenge our client's sustainability strategy/performance, strengthen its risk management and value creation, as well as help it be more strategic and visionary.

RELATED SERVICES

Assured sustainability reporting clients may also benefit from additional Bureau Veritas Certification services related to:

- Management systems certification (ISO 9001, ISO 14001, OHSAS 18001, SA 8000)
- Validation/verification of project activities under the UNFCCC CDM, UNFCCC JI procedures, European Union Emissions Trading Scheme EU ETS, and non-Kyoto mechanisms such as Chicago Climate Exchange (CCX), the North American Voluntary Greenhouse Gas Emission Reduction and Trading Scheme, and the Japan Voluntary Emissions Trading Scheme.



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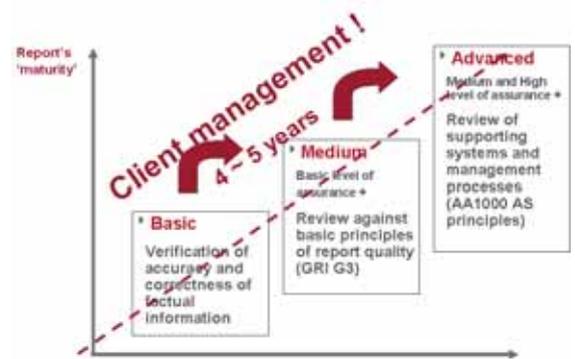
OUR APPROACH

Bureau Veritas Certification provides a portfolio of assurance solutions that can be tailored to its clients' unique reporting needs. We have combined our experience with leading reporting companies and best practices in independent assurance to develop three original levels of assurance:

1. Basic Verification focuses on the accuracy of information reported by the client. This methodology applies a more limited assurance technique while still helping organizations demonstrate transparency and accountability.

2. Medium Assurance assesses the overall quality of information in a broader sense, including its accuracy but also looking at other established parameters, such as accessibility, balance, clarity, comparability, reliability and timeliness.

3. Advanced Assurance addresses the same objectives as the Basic Verification and Medium Assurance, but it additionally evaluates the overall quality and content of a sustainability report against a set of best practice criteria, namely Materiality, Completeness, Responsiveness and Stakeholder Inclusiveness. This entails an additional assessment of the reporting organization's underlying management systems, processes and competencies. It is designed to ensure that clients are addressing material issues and concerns raised by key stakeholders and are adequately responding to these.



FAQ

What are the benefits of reporting?

For organizations the main benefits are: Identification and management of key risks and opportunities, enhanced reputation among stakeholders, improved brand value, customer attractiveness, competitiveness and market position, employee attraction and retention.

What is the Triple Bottom Line?

Triple Bottom Line accounting means expanding the traditional reporting framework to take into account environmental and social performance in addition to financial performance.

What are the standards for the Assurance of Sustainability Reports?

There are a variety of standards used to inform this type of exercise. For the development of its ASR methodology, Bureau Veritas Certification has considered several applicable standards and best practices methodologies, including:
International Standard on Assurance Engagements 3000 (ISAE 3000)
Global Reporting Initiative G3 Sustainability Reporting Guidelines (GRI G3), AccountAbility 1000 Assurance Standard (AA1000 AS).



CASE STUDIES

BRITISH AMERICAN TOBACCO

Bureau Veritas has been continuously engaged since 2001 to provide assurance services to British American Tobacco (BAT).

Our work involves the comprehensive review of BAT's social reporting process in accordance with AA1000 Assurance Standard and the Global Reporting initiative. In order to ensure consistency we developed a detailed diagnostic tool that is applied in all 34 countries in which BAT companies have engaged with its stakeholders.

A key aspect of the review work is BAT's human rights activities, stakeholder-derived concerns, environmental responsibility and how the organization is addressing the various issues associated with this controversial industry.

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