Partnering with you in your ESG reporting journey.

bsi.

Inspiring trust for a more resilient world.

What is Sustainability / ESG reporting?

A sustainability / ESG report is a report published by a company or organization about the environmental, social and governance (ESG) impacts caused by its daily activities. It:

- Presents the organization's values and governance model and demonstrates the link between its strategy and its commitment to a sustainable global economy.
- Helps organizations to measure, understand and communicate their economic, environmental, social and governance performance, and then set goals, and manage change more effectively.
- Is a key platform for communicating sustainability performance and impacts.

Drivers and challenges with ESG reporting

Transforming the way we address our ESG challenges is high on everyone's agenda; from achieving net zero, pollution reduction, environmental regeneration, to employees' well-being, sustainable supply chain and community engagement.

For organizations of any size, sustainability reporting offers various internal and external benefits. Consumers are more environmentally conscious with their purchases including the impact on the environment, society and human rights.

In some countries, it is required by the stock exchange for public listed organizations to report their ESG performance. ESG reporting has an impact on an organization's financial performance, investors' confidence and also consumers' confidence.

Below are some of the challenges and questions organizations would need to consider:

- Many organizations do not know which reporting metrics to use.
- How to determine your material topics?
- How to ensure transparency and accuracy of data collection?
- What is required to create an efficient and reliable process?
- How do you validate your report and ensure the credibility of your ESG reporting?
- How do you ensure inclusivity of your ESG reporting to ensure it is not distorted?
- How do you respond to greenwashing attacks?

How can BSI support your organization with our comprehensive Sustainability / ESG reporting solutions?

BSI can support your organization regardless of size, to achieve your sustainability goals and along your ESG reporting journey (a process carried out in agreement to international standards such as Global Reporting Initiative (GRI)), starting from training gap analysis and capacity building to verification and validation of your ESG report.

01 GRI Certified Training
- Understanding of GRI standards
- Practical know-how of developing ESG reports

02 Gap Analysis and Capacity Building
- Identification and analysis of what needs improvement for your ESG performance and ratings
- Development of your corporate sustainability strategy
- Compliance with regulators' requirements
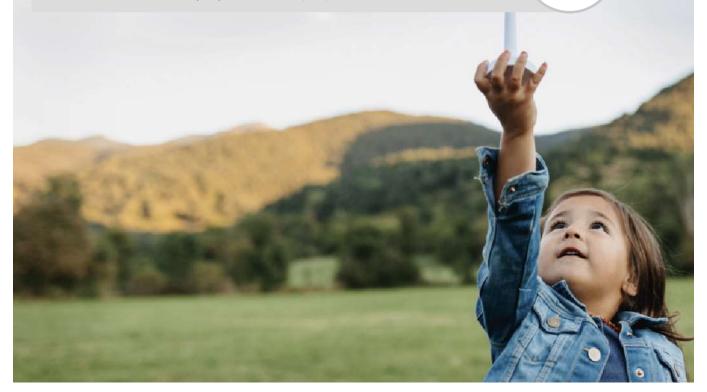- Alignment with UNSDGs

03 Independent Verification
- Assurance programs for your effective management of GHG, environment, energy, employees' well-being, supply chain, investors and so on
- Sustainability Report Assurance (SRA)
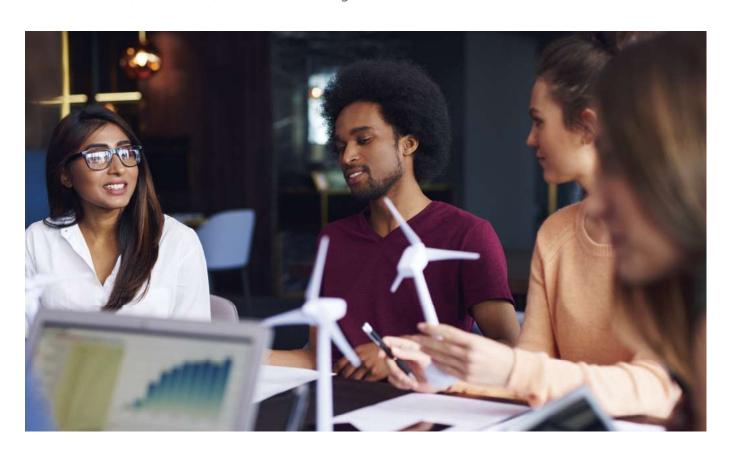
Step 1: GRI certified training for ESG reporting

GRI | TRAINING PARTNER 2023

As the **_Certified Training Partner in APAC_**, BSI offers the course designed to help participants understand the GRI Sustainability Reporting process as per the GRI Standards, which is the dominant standard for sustainability reporting. To learn more about GRI click here.

Course title: Reporting with GRI Standards 2021 Update
Duration: 2 days (8 hours per day)

Who should attend?

- Sustainability, Health, Environment, Safety, Energy and / or Climate Change professionals
- Personnel from HR, Corporate Communications, Marketing, Procurement and Operations
- Representatives from legal and statutory bodies
- Consultants, Assessors, NGO's and Postgraduate students.

What is the course content?

The BSI GRI training course is interactive and includes sharing of best practices and case studies. Upon completion of this course, you will be able to:

- Discuss the fundamentals of Sustainable Development and Reporting
- Understand the GRI Standards and the reporting process requirements
- Conduct materiality assessments and stakeholder engagements
- Develop a sustainability report and build systems and processes to manage the same consistently
- Link the sustainability report to the other sustainability standards for example those mandated by stock exchanges around the world.

Agenda		Content
PART **01**	**Introduction**	1.1 Practical information 1.2 Learning objectives
PART **02**	**Overview of the GRI Standards**	2.1 Useful terminology 2.2 Sustainability reporting 2.3 Introduction to the GRI Standards 2.4 Structure of the GRI Standards 2.5 How to use the GRI Standards
PART **03**	**The GRI Standards**	3.1 GRI 1: Foundation 2021 3.2 GRI 2: General Disclosures 2021 3.3 GRI 3: Material Topics 2021 3.4 GRI Sector Standards 3.5 GRI Topic Standards
PART **04**	**Start your reporting process using the GRI Standards**	4.1 How to apply in accordance requirements 4.2 How to apply the reporting principles 4.3 How to determine material topics 4.4 How to report general disclosures 4.5 How to report material topics 4.6 How to present reported information
PART **05**	**Conclusion**	5.1 Summary 5.2 What's next?

Step 2: Gap Analysis and Capacity Building

- Our experts could help you with identification and analysis of what needs improvement for your ESG performance.
- We could work with you on your corporate sustainability strategy, compliance with regulators' requirements and alignment with UNSDGs which comprises of a series of training and gap assessment.

Standards to support corporate sustainability

ENVIRONMENTAL

- ISO 14001 Environmental Management System
- ISO 14064 Greenhouse Gas Calculation
- ISO 14067 Product Carbon Footprint
- ISO 50001 Energy Management System
- ISO 14046 Water Footprint
- ISO 14030 Green Bonds
- ISO 14097 Climate Investment
- ISO 20121 Sustainable Events
- PAS 2060 Carbon Neutrality
- PAS 2080 GHG Management of Infrastructure
- Carbon Offset Verification

GOVERNANCE

- ISO 37001 Anti-bribery Management System
- ISO 37301 Compliance Management System
- ISO 30414 Human Resource Management
- ISO 45001 Occupational Health and Safety
- SA 8000 Social Accountability
- ISO 22301 Business Continuity Management

SOCIAL

- ISO 9001 Quality Management System
- ISO 20400 Sustainable Procurement
- ISO 26000 Corporate Social Responsibility
- ISO 27001 Information Security Management System

◤ Step 3: ESG reporting and verification

- We provide assurance that your ESG reporting is according to GRI standards and in compliance with any applicable local regulations.
- With an independent verifier such as BSI for your ESG report, you will ensure your reporting is unbiased.
- You will also ensure that your internal stakeholders such as your employees, and external stakeholders such as investors and consumers have confidence in your organization.

Why Choose BSI?

- 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, 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.

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