

Sustainability Reporting Services

Sharing the sustainability journey with your stakeholders

Stakeholders, including consumers, employees, investors and regulators, are demanding that organisations improve their sustainability performance.

An organisation is expected to report to its stakeholders on an array of sustainability information so that they can assess its sustainability performance against legislative requirements, voluntary standards and industry peers. Increasingly, it is also expected that sustainability disclosures will be subject to independent assurance.

Leading organisations focus their sustainability strategy and reporting on material issues that could affect the organisation's ability to create value over the short, medium and long term. This is particularly relevant given the shift underway toward Integrated Reporting <IR>¹.

Failing to focus on the material aspects of sustainability performance can lead to wasted effort and loss of credibility with stakeholders, especially if the reported information is regarded as irrelevant, unreliable or limited.

Improving the quality of sustainability information and efficiency of analytical processes through a robust sustainability reporting framework enables organisations to make informed decisions about sustainability strategy, better manage risk and capitalise on potential new business opportunities – creating value from the reporting process.

How Deloitte can help

Deloitte helps organisations embed and integrate sustainability information into day-to-day operations and share their sustainability journey with stakeholders through meaningful and compelling reporting.

Sustainability Reporting Advisory

External sustainability reporting is an organisation's opportunity to project their sustainability vision, strategy, activities, performance and future goals to their stakeholders. Whether a stand-alone report, included within the Annual Report or moving to an Integrated Report, we can:

Sustainability data and content management

- Review effectiveness of internal business policies and processes for gathering and reporting sustainability performance data
- Develop data management systems to accurately gather and report sustainability data
- Prepare templates, reporting dashboards, procedures and training to improve efficiency and understanding of data management processes and performance
- Assist in the preparing report content or external disclosures such as the DJSI and CDP.

Sustainability Reporting Assessment

- Benchmark your sustainability reporting against leading Australian and international practice
- Assess the quality of your reporting using our proprietary Deloitte Reporting Scorecard
- Identify areas for improvement in sustainability reporting and recommend actions.

Performance measurement and management

- Stocktake your current sustainability initiatives to establish a baseline of your sustainability performance
- Develop and prioritise internal and external Key Performance Indicators (KPIs) to measure sustainability performance.

Materiality assessment

- Assist you to assess the materiality of competing sustainability issues allowing concentration of effort in areas that truly impact sustainability performance.

Sustainability Reporting Roadmap

- Prepare a sustainability reporting roadmap to increase your reporting maturity step-by-step over time
- Analyse financial and non-financial drivers of value creation and impact and work towards integrated management and <IR>.



¹ The International Integrated Reporting Council ('IIRC') is driving the development of the International <IR> Framework intended to bring together the reporting of material information about how an organisation's strategy, governance, performance and prospects in the context of its external environment, lead to the creation of value in the short, medium and long term. Since March 2010 companies listed on the Johannesburg Securities Exchange ('JSE') need to adopt Integrated Reporting on an 'apply or explain' basis. Around the world, stock exchanges are becoming increasingly active on requirements for non-financial disclosures.

Sustainability Assurance

Independent assurance is an integral part of sustainability reporting. Assurance demonstrates a clear commitment to managing your sustainability agenda, improving the overall trustworthiness of disclosures and gives confidence that your sustainability reporting has been prepared in accordance with accepted standards.

The assurance process drives improvements in the reliability and quality of management information systems, report preparation processes and disclosed information to aid decision-making in the implementation of strategy. We can:

Assurance readiness

- Assess the 'assurance readiness' of your sustainability data reporting internal systems and procedures
- Provide improvement recommendations to increase confidence and simplify the data collection and reporting process.

Independent assurance

- Chart out a sustainability assurance journey to fit your sustainability management and reporting journey
- Apply a risk based, value adding approach in accordance with the Australian Standard on Assurance Engagements ('ASAE 3000') to provide independent assurance of
 - Greenhouse gas and energy data
 - Metrics and processes across all sustainability issues
 - Application of standardised guidelines such as the Global Reporting Initiative ('GRI') and AA1000 Principles.

Contact us

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