

Sustainability Reporting & Assurances Services



Effective and transparent communication to stakeholders is the key to corporate sustainability management. In addition to the evolving requirement for sustainability reporting in many countries, today more companies voluntarily publish their sustainability performance data as they see the benefit of sustainability disclosure, from internal driver such as enhancing transparency and risk mitigation to external benefits such as attracting investors. Sustainability reporting is a journey that helps corporates identify implementation gaps in their operations, weaknesses in sustainability data collection, and the discrepancy between sustainability strategy and corporate strategy and visions.

How can Deloitte help you?

Deloitte can help your organization throughout the cycle of sustainability reporting. Our sustainability reporting advisory service and assurance service are integral to our holistic sustainability approach, which contribute to strengthening your organizations' sustainability strategy, management, and implementation.

ESG Reporting & Disclosures

We assist clients in developing sustainability report in line with international and domestic reporting standards and in responses to any contextualized data needs.

International Standards

- The Global Reporting Initiatives (GRI) Standards
- Integrated Reporting <IR> Framework
- Sustainability Accounting Standards Board (SASB)
- UNGC Communication on Progress (COP)
- Task Force on Climate-Related Financial Disclosures (TCFD) Framework
- Disclosures in line with other international disclosure initiatives, sustainability indexing, and corporate sustainability assessment such as S&P Corporate Sustainability Assessment (S&P DJSI CSA) and CDP. Deloitte can also advise on thematic sustainability reporting and disclosures such as the UN Guiding Principles on Business and Human Rights (UNGP) Reporting Framework

Domestic Standards

- 56-1 One Report
- Thailand Corporate Governance Code (CG Code)



Sustainability Assurances

Deloitte assists our clients in increasing the credibility and reliability of sustainability disclosures by providing both internal and external assurance of sustainability reports, greenhouse gas (GHG) statements, and other forms of non-financial information. We offer the sustainability assurance services in accordance to International Standard on Assurance Engagements 3000 (ISAE 3000) Assurance Engagements other than Audits or Reviews of Historical Financial Information and ISAE 3410 Assurance Engagements on Greenhouse Gas Statements.

Deloitte's approach of engagement in Sustainability Assurance also provides recommendations for data improvement, which offer clients with insights and inputs to strengthen their ESG data disclosures.

"Assurance provides a greater confidence in ESG information."

Why Us?

Deloitte's engagement with various sustainability standard settlers and our contributions to the development and reviews of international sustainability standards have placed us as one of the driving forces behind development of reporting standards and international sustainability initiatives.

GRI	Global Reporting Initiative Deloitte has been an organisational stakeholder since its inception in 2004, and Deloitte partners are members of the governance structure.
IIRC	International Integrated Reporting Council Deloitte Global Advisor is a Council Member and Deloitte has provided secondments.
SASB	Sustainability Accounting Standards Board Deloitte has provided funding and a secondment, participated in industry working groups, and has a seat on the Assurance Task Force.
UNGC	United Nations Global Compact Deloitte was a founding signatory in 2000 with several high impact pro-bono projects and secondments.
WBCSD	World Business Council for Sustainable Development Deloitte was a founding member in 1995 and has been actively involved in many working groups and projects through the years.
CDP	Formerly the Carbon Disclosure Project Deloitte is a past global and U.S. sponsor of CDP Water Disclosure and has developed reports to Investor and Supplier questionnaires on CDP Climate Change.

Sustainability Advisory



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