

# Sustainability DIY

GRI Standards

Journey 5



The background features a dark teal gradient. At the top, there are two stylized clouds: a larger blue one on the left and a smaller teal one on the right. On the right side, there are several large, layered green leaves of varying shades. At the bottom left, there is a cluster of colorful, abstract shapes including a purple textured circle, a pink textured circle, and a green leaf. The bottom of the page has a dark purple gradient.

# DIY your sustainability report in accordance to the Global Reporting Initiative (GRI) Standards

Journey 5

The assurance process for your sustainability report

*Disclaimer: This resource has been developed by Sustain Labs Paris & Microsoft to support the use of GRI Standards for sustainability reporting. It is not an initiative of GRI or endorsed by GRI.*



Including “assurance” for your sustainability report means that your sustainability report is verified by a third party. The third party is hired by the organization writing the sustainability report to check that all disclosures, information, and visuals are factual and correct.<sup>1</sup>

**Note:**

- ***Assurance is NOT a mandatory step for your sustainability report to be in accordance with the GRI Standards.***
- ***GRI has neither identified nor defined organizations or categories of organizations who qualify as assurance providers.***

# Steps to get an assurance letter for your sustainability report<sup>2</sup>

1

An assurance provider is hired by the organization writing the sustainability report

2

The assurance provider is handed over the draft sustainability report

3

The assurance provider is given access to conduct site visits and speak to internal and external stakeholders in all business entities included in the sustainability report

4

The assurance provider investigates business sites, checks records, and interviews internal and external stakeholders

5

The assurance provider presents findings to the organization writing the sustainability report

6

The organization writing the sustainability report corrects errors, if any, in its sustainability report

7

The assurance provider provides an assurance statement to the organization writing the sustainability report

8

The organization writing the sustainability report adds the assurance statement at the end of its sustainability report.

## Preparation for the assurance process of your sustainability report<sup>3</sup>

### Who

Hire a third party assurance provider with whom your organization has no past or current business relationships.

### When

Hire the third party assurance provider at the time that you start the process of writing your sustainability report.

### Where

Organize travel of the assurance provider to business sites, only after you have handed over the draft sustainability report over to the assurance provider.

# Preparation for the assurance process of your sustainability report<sup>4</sup>

## Until when

Site visits and the subsequent analysis by the assurance provider require a minimum of 3 weeks and can extend depending on the size of the organization and the reporting boundaries. Factor this into your sustainability reporting timeline.

## How

Open frank channels of communication with your assurance provider to receive feedback for improving your sustainability performance and potential lapses in your disclosures.

With the use of **Microsoft Sustainability Manager**, the process of reporting is simplified with its ability to integrate with any business system and automate data connections, thereby eliminating any ambiguity in data. The solution provides custom reports on waste, water and carbon, making it easier to access and understand key information. This results in more efficient, time-saving, and reader-friendly reporting.<sup>5</sup> For more information on Microsoft Sustainability Manager, please click [here](#).

4 - Global Reporting Initiative (GRI). (2021, October 5). *GRI 1: Foundation 2021*. (pg. 25-26).

5 - Microsoft. (2023). Get Started with Microsoft Sustainability Manager.

# Sample assurance letter template

An assurance statement should cover the following sections<sup>6</sup>:

1. Address of the organization
2. Description of the organization that is giving the assurance to the company's sustainability report. The reporting timeline and the performance period need to be mentioned.
3. Description of the scope of assurance and methodology used. The scope of work for the assurance activity should be clearly explained. The methodology should include the steps taken to reach out to the relevant stakeholders.
4. Description of what is excluded in the assurance scope of study with clear reporting timelines and the performance period.
5. Description of the observations during the assurance audit and review process.
6. Description of recommendations based on the assurance audit process.
7. Conclusion of the assurance review by the third party.
8. Signature by the acting authority  
(Designation and the official address of the organization)

