

# **CSR** Reporting

## Validation of Environmental and Sustainability Reports according to GRI

The Global Reporting Initiative (GRI) provides a practical framework for sustainability reporting that can be used

MOTIVATION AND BENEFITS

by all organizations worldwide, regardless of size, industry or location.

Organizations impact the economy, environment and people through their activities and business relationships. By providing a common global language, the GRI Standards enable organizations to disclose their key impacts on the economy, environment and people, including respect for human rights and due diligence obligations, and how these obligations are embedded in the organization, in a methodical and standardized way.

A sustainability report can serve multiple purposes. It reflects the company's individual contributions to social responsibility through facts, figures and indicators on key issues, programs and projects.

GRI provides companies with an explanatory document that they can present to their stakeholders such as customers, investors, business partners and, of course, employees, etc. The reported information is intended to demonstrate how the company is performing and should demonstrate how an organization integrates sustainable development into its business strategy and model.

In addition, the reporting helps to identify, assess and analyze sustainability risks and opportunities related to the organization's impacts.

#### **OBJECTIVES**

- External independent plausibility check (validation)
- An external view helps to verfiy the selected topics, the plausibility of the data, facts and key figures, and to confirm the accuracy of the statements made
- Potential optimization of the quality of the sustainability report

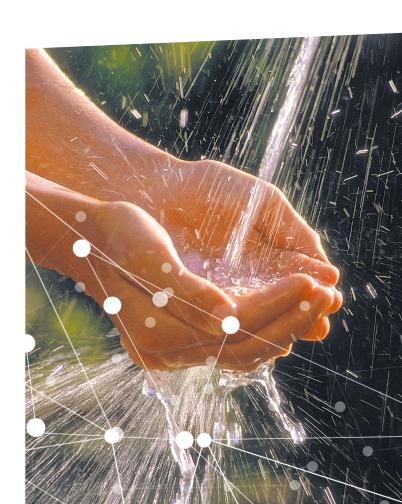
### TARGET GROUP

Basically any organization – company, administrative body or NGO – can write a sustainability report and have it validated, independently from the company size or sector.

The existence of a management system according to ISO 9001, ISO 14001 and/or to the EMAS Regulation is advantageous. Environmental Statements according to the EMAS Regulation, business reports or knowledge balances can be integrated in the sustainability report.

#### **CRITERIA**

There are no compulsory normative requirements placed on the contents of the reports. Therefore, we recommend to use the internationally recognized guideline "Sustainability Reporting Guidelines" of the Global Reporting Initiative (GRI) in the currently valid versions as a basis.





Important criteria for the validation of the report are relevance, completeness and integrity, truth and understandability of the contents of the report, data and indicators.

#### STEPS TOWARDS VALIDATION

The range of services provided by Quality Austria includes:

- preliminary talk
- review of the draft report
- validation and plausibility check on-site
- test certificate, which will be printed in the report

#### OTHER RELEVANT STANDARDS

ISO 9001, EMAS Regulation, ISO 14001, ISO 45001, ISO 26000, ONR 192500, SR 10

#### **QUALITY AUSTRIA - WHO WE ARE**

We are the leading Austrian contact for the Integrated Management System, based on quality, environmental and OH&S (occupational health and safety) management, and the topic of business excellence. Our main focuses are system and product certification, training and personal certification. We are accredited by the Federal Ministry for Digital and Economic Affairs (BMDW) for system, product as well as personal certification and have many international registrations and accreditations. Furthermore, we present the Austrian Excellence Award together with the BMDW and award the Austria Quality Seal.

Additionally, we organize several forums and conferences and have issued numerous publications. We participate actively in standardization bodies and international networks such as EOQ, IQNET and EFQM. We cooperate with some 50 partner and member organizations worldwide and thus ensure the facilitation of global know-how.

Having more than 1.000 auditors, trainers, assessors and technical experts all over the world, we ensure the successful implementation of standards and regulations within the organizations and provide sector and product specific knowledge with a very high focus on practical relevance. More than 10.000 customers in approx. 30 countries and over 6.000 annual participants in our trainings benefit from the long-standing expertise of our organization. We adapt our offer according to our clients' needs and support them in achieving their long-term goals!



Axel Dick, MSc
Executive Vice President
Business Development Environment and
Energy, CSR
axel.dick@qualityaustria.com



Anneli Fischer, MSc
Network partner
Product Expert CSR/ESG
and Green Finance
anneli.fischer@partner.qualityaustria.com



**Quality Austria** Trainings, Zertifizierungs und Begutachtungs GmbH

www.qualityaustria.com

office@qualityaustria.com









1010 Vienna, Austria Tel.: +43 1 274 87 47 Fax: +43 1 274 87 47-100

Zelinkagasse 10/3