



**SMART**  
sustainability

part of Carbon Smart Ltd

## Defining Best Practice Assurance for Sustainability and Carbon Reporting

A research study by Smart Sustainability

### What our sponsors say about the Best Practice Assurance research project:

“There are lots of misconceptions around what needs to be communicated in assurance statements as well as the type and quality of assurance available. We’re pleased to be sponsoring this research, which will hopefully remove some of those misconceptions and help both companies and the investment community to better understand the role of sustainability-related communications and the value that assurance can deliver.”

Jennie Galbraith, International Sustainability Manager, *British American Tobacco*



“In 2008, Barclays made a commitment to best practise sustainability assurance. We are supportive of this research to help progress the discussion on what best practise is and to help increase the value of sustainability assurance for our stakeholders.”

Jillian Fransen, Group Sustainability, *Barclays*



“We are always looking for research and insight that helps us to get the maximum value out of our sustainability reporting. This research will help give us insight into the international assurance landscape and inform and influence our reporting and assurance strategy in the short and long-term.”

Nicholas Robinson, Head of Corporate Reporting, *BP*



“As people who understand and manage risk, insurers are naturally well placed to lead in adapting the economy to our changing climate and mitigating its worst effects. The CII is sponsoring Carbon Smart’s research to highlight the fundamental importance of robust and credible information in the investment community, of which insurers make up no small part. Considering that investors and insurance providers need to integrate climate change risks into their investment decisions, there is an urgent need for investors to work with data that is accurate and reliable.”

Ana Catalano, Policy and Research Manager, *Chartered Insurance Institute*



“We are keen to get a better idea of the different types and relative quality of assurance of greenhouse gas (and broader environmental) reports. We note in Part 10 of the recently published “Guidance on how to measure and report your greenhouse gas emissions” that assurance of emissions data is an evolving issue and as such we would hope that the work of Carbon Smart will help inform future updates of the Guidance.”

Sue Whitehead, Changing Business Behaviours, *Defra*



“SAP believes that accurate and reliable measurement, reporting & verification capability is essential not only to meeting current & future carbon compliance obligations, but also to securing competitive advantage. Only through accurate and reliable information can managers gain the insight to identify opportunities for emissions reductions and associated performance improvements. We believe that this research project is an important and necessary step toward broader value chain stakeholder collaboration & accountability to customers, suppliers & investors.”

James Farrar, Sustainability Principal, *SAP*



Gold sponsor



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Silver sponsors



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