



FBRH Sustainability Report Assurance

(for GRI Standards Reports)

Simplified and Meaningful Assurance Does Make a Difference



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AT A GLANCE

The benefits of the only GRI-specific Sustainability Report Assurance

www.fbrh.co.uk has launched the FBRH Sustainability Report Assurance Standard (for GRI Standards Reports). As the only assurance globally that is specific for GRI Standards sustainability reports, it is filling a gap in the market that has been long overdue. It aims to increase both the quality of GRI reports and the pace of change and the number of companies affecting positive change on the environment, economy and society, and help create a culture of sustainability.



1 FBRH Quality: 180+ GRI requirements checks

Globally, the only assurance created to exclusively assure GRI Standards sustainability reports with 180+ checks - assuring that your GRI Standards report meets all necessary requirements by GRI.



2 Only FBRH Expert GRI Sustainability Report Assurers

Expert FBRH GRI Sustainability Report Assurers are also GRI exam holders and assure that your report can be trusted to be in accordance with the GRI Standards.

This is a prerequisite that is designed to limit superficial assurance practices and increase quality in both assurance and GRI sustainability reports.



3 Competitive advantage

Across the world, there is an unprecedented drive towards sustainability. Different levels of FBRH sustainability assurance help companies be at the forefront of sustainability by focusing on what matters, with a global perspective. These companies will be well-prepared to gain competitive advantage and build resilience.



4 Build trust with key stakeholders

Your FBRH properly assured report will build trust with key stakeholders for business success.

• Clients • Business partners • Top talent • Investors

FBRH Assurance will help you succeed in aligning with younger generations and their decision making patterns.



5 A culture of sustainability: Increase Positive Change (IPS)

Businesses cannot succeed in societies that fail. Different levels of FBRH Assurance and the use of GRI Supplier Environmental and Social Assessment Standards help create a culture of sustainability and increase the pace & the number of companies affecting positive change on the environment, economy & society.



6 Affordable starting price

With a starting price of £2800+v at for the FBRH Basic Sustainability Report Assurance (confirms that all necessary requirements by GRI have been met).



"It is difficult to overstate the importance of SME-reporting. Around 90% of global economic activity is the result of small and medium enterprises, so we know we cannot achieve our goal of sustainable development without them."⁽¹⁾

TIM MOHIN, GRI CEO
 Interview April 2017, www.sustaincase.com

Simplified and Meaningful Assurance Does Makes a Difference

Introduction

Currently, there is no Assurance designed specifically for GRI Standards-based sustainability reports, which could be used to ascertain that all GRI requirements were met.

We at FBRH, have created the FBRH Sustainability Report Assurance.

A meaningful and simplified tool to:

- 1) **Assure that your GRI Standards report meets all necessary requirements by GRI and build trust with key stakeholders for business success.**
- 2) **Increase the pace of change and the number of companies affecting positive change on the environment, economy and society and help create a culture of sustainability.**

The bigger global picture is the No1 material topic of our time:

We need to increase positive change by helping companies that account for 90% of global economic activity to take sustainability action.⁽³⁾

There is a common consensus amongst scientists that environmental action has to happen now and at a much faster pace to avoid the worst outcomes of climate change. For this to happen, it is also imperative that the majority of companies take sustainability action.

This is why, beyond the Basic Assurance that a report is in accordance to the GRI Standards, it is necessary to acknowledge the efforts of companies that are clearing their supply chains of bad practices with the use of GRI 308 Supplier Environmental Assessment Standard, in combination with other Environmental Standards. These companies require suppliers to take targeted action and provide sustainability information. In essence, all companies that are reporting must use their buying power to affect and increase positive change.

Furthermore, the efforts of companies which use the GRI Standards to show how they benefit the societies and economies on which they rely for growth and profit should also be acknowledged. Companies which understand that such action is ever more important in the complicated world we are living in.



For this reason, we believe companies must be encouraged to use:

- GRI 414 Supplier Social Assessment (in combination with selected GRI Social Standards)
- GRI Disclosure 201-1 Direct economic value generated and distributed

Four Assurance Standards

To address this gap, we have created four Assurance Standards:

Basic Assurance

- FBRH GRI Assurance (in Accordance GRI Reporting option Core or Comprehensive)

Increase Positive Change Assurance

- FBRH GRI Increase Positive Change (IPC) **Environment**
- FBRH GRI Increase Positive Change (IPC) **Social | Economic**
- FBRH GRI Increase Positive Change (IPC) **Environment | Social | Economic**

Simplified and meaningful assurance makes a difference

I invite you to use the FBRH Sustainability Report Assurance (for GRI reports) to:

- 1) Assure that your Sustainability Report is in accordance with the GRI Standards and build trust with your key stakeholders for business success⁽⁴⁾
- 2) Actively be part of the bigger picture with action to increase positive change, and help create a culture of sustainability. Across the world, there is an unprecedented drive towards sustainability. Companies that fully engage are at the forefront and well-prepared to gain competitive advantage.

Simon Pitsillides
 Director
 FBRH Consultants Ltd
 MBA, FIEMA, FCIM, GRI & IEMA Trainer

(1) "An exclusive interview with Tim Mohin", GRI CEO, April 2017, <https://sustaincase.com/an-exclusive-interview-with-tim-mohin-gri-new-chief-executive/>

(2) A culture of sustainability or do we aim to solve one problem at a time? <https://fbrh.co.uk/en/culture-of-sustainability>

(3) SMEs do not need to publish a full-scale sustainability report. They can have a GRI-referenced report (a few pages on a website or printed report or a pdf). If using this approach, the organisation chooses as many or as few GRI Standards according to its specific reporting needs, taking targeted action to reduce its most important impacts. <https://www.globalreporting.org/how-to-use-the-gri-standards/questions-and-answers/how-to-use-the-gri-standards/>

(4) Sustainability Report: A key document for success. How do you convince and build trust with key stakeholders that are important for your business success? <https://fbrh.co.uk/en/sustainability-report-key-document-for-success>



FBRH Sustainability Report Assurance

(for GRI Standards Reports)

FOUR ASSURANCE STANDARDS

BASIC ASSURANCE

- **FBRH GRI Assurance**
(in Accordance GRI Reporting option Core or Comprehensive)

£2800 +vat

INCREASE POSITIVE CHANGE ASSURANCE

- FBRH GRI Increase Positive Change (IPC)
Environment
(in Accordance GRI Reporting option Core or Comprehensive)

Basic Assurance plus:

It assures that a report is in accordance with the GRI Standards but also includes sustainability information* using:

- GRI 308 Supplier Environmental Assessment (in combination with selected GRI Environment Standards)



- FBRH GRI Increase Positive Change (IPC)
Social
(in Accordance GRI Reporting option Core or Comprehensive)

Basic Assurance plus:

It assures that a report is in accordance with the GRI Standards but also includes sustainability information* using:

- GRI 414 Supplier Social Assessment (in combination with selected GRI Social Standards)
- GRI Disclosure 201-1 Direct economic value generated and distributed



- FBRH GRI Increase Positive Change (IPC)
Environment | Social | Economic
(in Accordance GRI Reporting option Core or Comprehensive)

Basic Assurance plus:

Assures that a report is in accordance with the GRI Standards but also includes sustainability information* using:

- GRI 308 Supplier Environmental Assessment (in combination with selected GRI Environment Standards)
- GRI 414 Supplier Social Assessment (in combination with selected GRI Social Standards)
- GRI Disclosure 201-1 Direct economic value generated and distributed



*The reporting organisation can choose the level of detail of assurance. For example, deeper investigation might be requested to establish the reliability of information in the sustainability report. The minimum level is assuring that the sustainability information for disclosures is included in the report and in accordance with the GRI Standards.



<https://www.fbrh.co.uk/en/fbrh-assurance-standards-introduction>



Key facts - Global Reporting Initiative (GRI)

GRI is an international independent organisation that helps businesses, governments and other organisations understand and communicate the impact of business on critical sustainability issues such as climate change, human rights, corruption and many others.



1 No.1 Pioneer of sustainability reporting (since 1997)

GRI was formed by the United States-based non-profits CERES (Coalition for Environmentally Responsible Economies) and Tellus Institute, with the support of the United Nations Environment Programme (UNEP) in 1997.

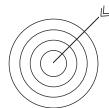


2 Three hundred and sixty degrees sustainability action

With the GRI Standards companies and organisations can address all their important impacts, no matter what they are. The GRI Standards are a flexible, all-round, methodical approach used by some of the world's most successful companies to take action on Environmental, Economic and Social impacts.



3 Globally, only the GRI Standards provide a complete set of standards that uniquely addresses all 17 Sustainable Development Goals (SDGs)⁽¹⁾. Sustainability reporters worldwide do not need to use any other sustainability framework for their report.



4 80% of the world's largest 250 companies

The GRI Standards are used by the vast majority of the most successful companies for sustainability reporting⁽²⁾.



5 Any company or organisation can report

The GRI Standards can be used by any organisation, regardless of sector, size and location. SMEs do not need to publish a full-scale sustainability report. They can have a GRI-referenced report (a few pages on a website or printed report or a pdf). If using this approach, the organisation chooses as many or as few GRI Standards according to its specific reporting needs, taking targeted action to reduce its most important impacts.



6 GRI: Recommended by the UN Global Compact

Under the terms of a Memorandum of Understanding signed in 2010, the UN Global Compact adopts the GRI Standards as the recommended sustainability reporting framework for companies to communicate on progress made⁽³⁾.

(1) <https://sustaincase.com/how-to-link-the-gri-standards-with-the-sdgs/>

(2) <https://fbrh.co.uk/en/80-percent-of-the-worlds-250-largest-companies-report-according-to-gri>

(3) <https://sustaincase.com/un-global-compact-recommends-the-gri-standards-for-sustainability-reporting/>



About FBRH Consultants

FBRH Consultants Ltd was founded in 2001 (reg no.122559) by Simon Pitsillides and specialises in GRI Certified, IEMA and CIM Recognised CSR/ ESG/ Sustainability Training, Sustainability (GRI) report Assurance and Sustainability Reporting Services.



1 Experts in GRI Standards Reporting and Certified Training

We provide GRI Certified Sustainability Courses and implement sustainability reporting in accordance with the GRI Standards.

- Global Reporting Initiative (GRI) Certified Training Partner.
- Institute of Environmental Management & Assessment (IEMA) Training Partner
- FBRH Consultants Ltd has partnered with The Chartered Institute of Marketing (CIM) and has mapped the content of our FBRH GRI Standards Certified, IEMA and CIM recognised course against their unique Professional Marketing Competencies.

2 FBRH is the acronym of the definition of the word trust

FBRH = Firm Belief in Reliability and Honesty. We are committed and pull out all the stops to ensure that 1st-class GRI Certified CSR/ ESG/ Sustainability Training, Sustainability Reporting Services and GRI Sustainability Report Assurance Services are provided to all our clients.

3 London based consultancy with over 20 years of experience

FBRH Consultants shares the vision of the Global Reporting Initiative (GRI):

“A thriving global community that lifts humanity and enhances the resources on which all life depends.”



4 Highly Rated GRI Certified Courses

The GRI Certified Sustainability courses we provide are highly rated. Over 60 reviews provide key insights regarding the courses' high quality and the value participants gain.



5 Creator of the only Sustainability Assurance Standard designed specifically for GRI Standards Reports



6 We are the publishers of www.sustaincase.com

All the material on SustainCase is prepared by the FBRH team and is chosen to demonstrate how today's best-run companies are achieving economic, social and environmental success – and give you insights to their success.





FBRH Clients

FBRH has trained and/or provided services to some of the biggest companies in the world.



.... complete list



Simplified and Meaningful Assurance Does Make a Difference

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