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Year	Assurance score		Big-4 assurance score	
	Frequency	Percentage	Frequency	Percentage
(b) Sustainability assurance reports by year in percentage				
2007	29	5.49	26	89.66
2008	40	7.58	37	92.50
2009	45	8.52	40	88.89
2010	46	8.71	41	89.13
2011	76	14.39	57	75.00
2012	95	19.62	68	71.58
2013	98	20.33	71	72.45
2014	99	21.52	71	71.72

Country	Assurance score		Big-4 assurance score	
	Frequency	Percentage	Frequency	Percentage
(c) Sustainability assurance reports by country in percentage				
Belgium	9	1.70	5	55.56
Denmark	17	3.22	13	76.47
Finland	37	7.01	34	91.89
France	39	7.39	36	92.31
Germany	77	14.58	76	98.70
Italy	98	18.56	75	76.53
Japan	68	12.88	30	44.12
The Netherlands	26	4.92	23	88.46
Norway	10	1.89	2	20.00
Spain	111	21.02	93	83.78
Sweden	17	3.22	13	76.47
Switzerland	19	3.60	11	57.89

Activity sector	Assurance score		Big-4 assurance score	
	Frequency	Percentage	Frequency	Percentage
(d) Sustainability assurance reports by activity sectors in percentage				
Financial	50	9.47	42	84.00
Basic materials	9	1.70	9	100
Industrial	211	39.96	152	72.04
Utilities	74	14.02	62	83.78
Services industry	19	3.60	12	63.16
Construction	46	8.71	41	89.13
Retail	34	6.44	25	73.53

Pharmaceutical Supply Chain Initiative (PSCI)	Supply Chain - Pharmaceutical	"Shared vision of 'improved conditions for workers, economic development and a cleaner environment for local communities.' The principles address five areas of responsible business practice: ethics, labor, health and safety, environment and management systems."	Seven current members are all major pharmaceutical companies and include Johnson & Johnson, Merck and Novartis.
Suppliers Ethical Data Exchange	Supply Chain - Labor Standards	"Secure, web-based system for companies to input data on labor standards at their production sites." A way to share practices and manage ethical data.	Used by over 12,000 factories and 100 retailers and companies worldwide.
Fair Factories Campaign	Supply Chain - Labor Standards	"Global database of factory information and social compliance audit reports for...sharing non-competitive information about workplace conditions."	Involves retail and consumer brands and retail trade associations. Database contains over 13,000 factories.

Gri standards for sustainability reporting. Sustainability assurance standards. Sustainability report standards.

According to the 2017 KPMG survey of the business responsibility responsibility, sustainability reports are issued by 93% of the world's largest companies (global 250) and 75% of the 100 best income generating company (N100) in each of the 49 countries interviewed by KPMG. This apparently high rate of repurchases is consistent with this repair and guarantee of being a relatively new phenomenon, compared to the financial report and to the guarantee, together with the additional complexity from the wide range of issues related to stakeholders (many of which are measured with metrics Non-financial). Furthermore, this role cannot be replaced by implementing signaling standards such as those of the GRI. The implications for public accountants offering guarantee for sustainability reports should provide significant advantages to add value to customers. The framework of the Reporting Global Initiative (GRI) initiative (i.e., GRI guidelines or GRI standards) is the most commonly used, according to the study. Summary of the research methodology and results Our sample contains 2,339 sustainability reports issued by companies in 42 countries included in the consecutive international investigations of KPMG of sustainability reporting that acquiring acquired reservation information (2011 and 2013). Furthermore, the prolonged positive effect of the guarantee on the reporting of quality can help accounting companies convince their customers of the merits of repeated sustainability guarantee problems. A little more than 20% (472 reports) included reprints due to errors or omissions (error reprints) or updated or improved methodology, definitions, scope or unspecified reasons (non-error reprints). On the contrary, companies do not accept Assurers do not seem to discourage future needs for securities Sustainability of the inaccuracies. Both types of insurance suppliers help updates of definitions reports, aims and methodologies in sustainability reports; However, the effect seems to be more pronounced with with Fermi insurers. The data show the following results (see table A "A e a, -" The effect of the CSR insurance / insurance supplier on the CSR repurchases, A e a, - For more information): Accounting company insurance suppliers help to detect and prevent errors in sustainability relationships. Accounting companies seem to have a competitive advantage over non-ancillary company insurance providers. However, even if organizations mostly like emphasis on improving the quality of reports related to the impact Environmental and social of their commercial activities, we know a few if the certainty for these relationships improves the quality and if the finding of the authenticity company to improve this quality to a greater extent of non-accessible business insurers. We find a positive relationship between the rejections due to the Updates of definitions, purposes or methodologies and use of GARANZ. The sustainability of sustainability regardless of the type of supplier. Of those reporting, 67% of 250 and 45% global of the 4,900 company companies designed to achieve a certain level of independent guarantee for their sustainability relationships. The most used standards include statements on the rules for attestation commitments (SAES), issued by the AICPA; ISAE 3000, issued by the International Council of Auditing and Guarantee Standards; and AA1000, issued by the Institute of Social and Ethics Management. As examples of non-error encounters, in 2018, Dell has restored its scope 3 of 2016 and the 2017 hazardous waste generated due to improvements in the calculation methods. The constant growth of the insurance of sustainability relationships suggests that societies perceive more and more that there are net benefits to have relations of Make sure (for example, shareholders and other stakeholders has increased confidence in relationships, the cost of reduced capital and low prediction of the analyst mistakes and dispersion, etc.). A e a, - "with the attention of investors on this higher information than ever, corporate business Reporting is mature for the next phase of its evolution, "said a 2018 report published on the Forum of the Law on the Arrival law on business governance and financial regulations. We find a positive relationship between the probability of error redactions and The CSR warranty Over time. Furthermore, the providers of accounting company guarantees increase the odds to implement updates of just more than 25% (1.12 times). On the contrary, our results do not find a relationship between the rejections related to the detection or prevention Errors and use of Masy Suppliers Ration of the non-welcoming company. The application of the formal signal standards is not a substitute to obtain the guarantee of sustainability in terms of improving the quality of reporting. Specifically, companies with CSR insurance against any warranty are almost double the odds (1.87 times) to detect and correct the errors contained in their sustainability relationships. In our sample, about 20% of the emitted sustainability relationships are subsequently re-established by companies to correct errors (classified as error reprints) and / or review information following scope updates, methodology or definitions (classified as stored Non-error). Our analysis also reveals that the guarantee suppliers of the accounting companies not only detect inaccuracies in the current period, but also prevent the errors of recurring Future periods. In our study sample, accounting companies have ensured the guarantee of 63% of the 848 insured relationships. Two interesting results related to the adoption of a Framework Gri company and the probability of sustainability reports are: the use of the GRI framework helps the rapid updates of the definitions, aims or methodologies in sustainability sustainability This article provides a summary of the intuitions on these issues based on an academic study that we have recently published in the Journal of Accounting and Public Polity (A e a, - A "corporate the guarantee of social responsibility and the quality of the repair: re-adapted tests"). To examine the effect of obtaining independent insurance on the quality of reports, we have studied voluntary prepayments to sustainability sustainability report companies. A little more than 36% of reports (848 reports) have been insured Independently of public accounting companies (530 reports; 62.5% of guaranteed relationships) or other insurance providers (318 reports; 37.8% of the absurd reports). The use of the GRI framework does not help to detect or prevent errors in sustainability reporting. Companies that use sustainability reporting standards, such as GRI reporting standards, Son Or almost double the probabilities (1.85 times) since the non-Standard adopt the adopting to have sustainability of sustainability relating to updates of definitions, aims or methodologies in sustainability relationships. As examples of error prettings, in 2015, GITAUDAN has correct loads of energy anhydride and carbon anhydride, one-off waste, use of groundwater and sulfur dioxide emissions due to data calculations and inaccuracies. And due to the evolving process of sustainability reports, we consult both types of remaining as improvements in the quality of quality. According to data estimate, companies are more than twice the odds (2.35 times) to implement updates in their sustainability relationships when ensuring a guarantee against any warranty. The evolution of sustainability reports has been guided partly by greater Signal standards, eg, the 2017 KPMG study reports that 89% of the Global 250 and 74% of the first 100 in its 49 countries survey has adopted some indications or framework for their report. The guarantee of sustainability is generally limited in the capacity and is performed in accordance with a different different guarantee These figures demonstrate considerable growth in the sustainability insurance market since 2011, when the KPMG survey showed that 46% of the largest companies in the world and 38% of the first 100 income generating societies obtained an independent sustainability guarantee. Additional tests find that this effect persists over time (ie, the positive relationship is found in recurring years to obtain sustainability guarantee). Furthermore, there was an increase in the percentage of insured sustainability relationships with accounting companies related to non-accounting companies. These findings suggest that obtaining the guarantee of the sustainability report can help improve the quality of sustainability report by identifying the areas of improvement or require updates. Getting the guarantee for sustainability reports allows customers to transmit to stakeholders their commitment to develop trust relationships with interested parties. It is interesting to note that the company specifically attributes the identification of these errors of the warranty work of EY. Rumors of the CSR by type of emission of sustainability reports with a commitment to report quality, including the warranty provided by independent insurance experts, probably improves customer trust with customer interested parties. As shown in the chart, A e a, - "CSR Resteavorings by type, A e a, - error account corrections for about 25% [error (12%) plus error + not error (13%)] of reactivity and reasons Not Pure Account error for 75% of 472 reprints. Given the level of distrust in the current commercial context and in the political environment in many contexts, demonstrating to customers the advantages of improving stakeholder confidence is probably a useful statement for accounting companies The odds of accountants that detect errors in sustainability relationships are more than double (2.08 times) that of non-accounting devices. While insurance providers do not consent can help improve the quality of reporting in the improvement sector or updates updates Information included in sustainability reports, our discoveries suggest that improvements deriving from the accounting company insurance providers are more pronounced and are also able to detect and prevent reporting errors for their customers. In other words, the guarantee of sustainability of sustainability and formal signaling standards like those of the GRI probably complete rather than substitutes to each other. This relationship is stronger when accounting companies - rather than unsactive companies - offer guarantees. In particular, this process detection of CSR warranty errors is more pronounced when accounting companies provide warranty. The number of companies around the world that emit some form of sustainability report continues to increase. This competitive advantage can be better exploited in the light of these search results. This discovery suggests that the warranty, in particular if provided by accounting companies, is particularly important to establish credibility in the reporting of sustainability based on his report to improve the accuracy of information over time. time.

Sustainability is a key component of Nokia strategy and purpose. We believe digitalization and connectivity solutions are critical to resolving many of the global problems facing society today - environmental, social and economic. 3M's 2019 Global Sustainability Report (PDF, 12.21 MB) 3M's 2018 Global Sustainability Report (PDF, 62.21 MB) 3M's 2017 Global Sustainability Report (22 MB) 3M's 2016 Global Sustainability Report (11.57 MB) 3M's 2015 Global Sustainability Report (13.5 MB) 3M's 2014 Global Sustainability Report (18.32 MB) 2014 Sustainability Executive Summary (1 ... In 2021, CLP celebrated its 120 th anniversary. For more than 12 decades, CLP has shared a vision with the communities it serves. Based on a double materiality approach, this Sustainability Report focuses on topics that have a material impact ... 11/07/2021 · 2020 Sustainability Report. This report is prepared in accordance with the Global Reporting Initiative (GRI) Standards (Core option). Huawei engaged Bureau Veritas, an external assurance provider, to verify the reliability, fairness, and transparency of this report and to issue an independent assurance statement.

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