



BUREAU
VERITAS

Move Forward with Confidence

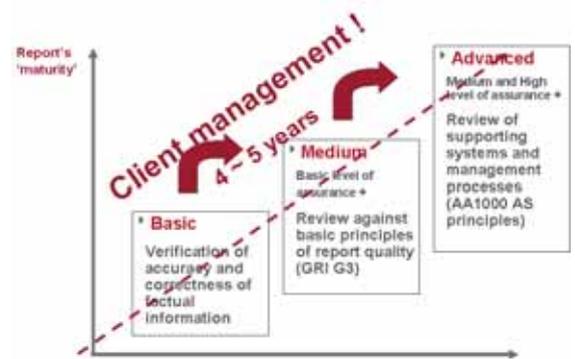
OUR APPROACH

Bureau Veritas Certification provides a portfolio of assurance solutions that can be tailored to its clients' unique reporting needs. We have combined our experience with leading reporting companies and best practices in independent assurance to develop three original levels of assurance:

1. Basic Verification focuses on the accuracy of information reported by the client. This methodology applies a more limited assurance technique while still helping organizations demonstrate transparency and accountability.

2. Medium Assurance assesses the overall quality of information in a broader sense, including its accuracy but also looking at other established parameters, such as accessibility, balance, clarity, comparability, reliability and timeliness.

3. Advanced Assurance addresses the same objectives as the Basic Verification and Medium Assurance, but it additionally evaluates the overall quality and content of a sustainability report against a set of best practice criteria, namely Materiality, Completeness, Responsiveness and Stakeholder Inclusiveness. This entails an additional assessment of the reporting organization's underlying management systems, processes and competencies. It is designed to ensure that clients are addressing material issues and concerns raised by key stakeholders and are adequately responding to these.



FAQ

What are the benefits of reporting?

For organizations the main benefits are: Identification and management of key risks and opportunities, enhanced reputation among stakeholders, improved brand value, customer attractiveness, competitiveness and market position, employee attraction and retention.

What is the Triple Bottom Line?

Triple Bottom Line accounting means expanding the traditional reporting framework to take into account environmental and social performance in addition to financial performance.

What are the standards for the Assurance of Sustainability Reports?

There are a variety of standards used to inform this type of exercise. For the development of its ASR methodology, Bureau Veritas Certification has considered several applicable standards and best practices methodologies, including:
International Standard on Assurance Engagements 3000 (ISAE 3000)
Global Reporting Initiative G3 Sustainability Reporting Guidelines (GRI G3), AccountAbility 1000 Assurance Standard (AA1000 AS).



CASE STUDIES

BRITISH AMERICAN TOBACCO

Bureau Veritas has been continuously engaged since 2001 to provide assurance services to British American Tobacco (BAT).

Our work involves the comprehensive review of BAT's social reporting process in accordance with AA1000 Assurance Standard and the Global Reporting initiative. In order to ensure consistency we developed a detailed diagnostic tool that is applied in all 34 countries in which BAT companies have engaged with its stakeholders.

A key aspect of the review work is BAT's human rights activities, stakeholder-derived concerns, environmental responsibility and how the organization is addressing the various issues associated with this controversial industry.

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