

SUSTAINABILITY REPORTING

Improving sustainability
performance through effective
reporting.

THE VALUE OF REPORTING

A growing awareness of the key role of sustainability in long-term value creation has led to reporting becoming common - or even essential - practice for large businesses, and it has gained traction among smaller companies too. As well as financial disclosure, stakeholders want transparency about a company's environmental and social impact.

Not only does sustainability reporting lead to improved stakeholder trust and credibility, it can also optimise business performance and operational efficiency through the identification of new opportunities. EVORA design reporting strategies that communicate meaningful sustainability outcomes and impacts to key stakeholders.

We will help you convey your organisation's vision, performance and progress with greater impact and transparency by producing best-practice sustainability reports aligned to frameworks including SECR, INREV and EPRA. We actively use reports as a tool to understand gaps and further develop your sustainability strategy.

Combining knowledge and creativity, our reports will enable you to integrate sustainability into your brand, increasing awareness and improving perceptions.

HOW WE CAN HELP YOU

Whether you are embarking on your first sustainability reporting exercise or want to improve your current report, we can help ensure that your report is aligned with best practices and internationally recognised reporting standards. Working with you to develop your reporting framework, we will:

- Help implement appropriate and accurate data collection and calculation methods.
- Advise which performance indicators to disclose and which compliance level can reasonably be achieved.
- Suggest how you can optimise business processes affecting environmental and social performance.
- Provide recommendations on materiality assessment and improving engagement with your internal and external stakeholders.

1

BENCHMARK

We research and compare your company's profile with that of similar firms in your industry, regionally and globally, in order to benchmark sustainability reporting practices and sustainability performance information. We can also run a gap analysis on your last sustainability report to identify areas for improvement.

2

STRATEGY AND ROADMAP

We help define your reporting strategy in accordance with your sustainability agenda and goals. Through interaction with your key personnel, we delineate the report scope and boundaries, including key material issues, performance targets and procedures for stakeholder engagement and data collection. At the end of this stage, we will provide you with a reporting roadmap.

3

DATA COLLECTION

We advise you in the setting out of your report management structure and sustainability performance measurement processes. We provide customised guidance to assist your data owners with the collection and processing of information and performance figures from your operations, portfolios and supply chain.

4

CONTENT WRITING

We can work with your team to draft your report content according to the agreed reporting roadmap and ensure that disclosed statements and performance data are fully compliant with the reporting criteria and other sustainability guidelines. Alternatively, we can write part - or all - of your report for you, and oversee the design process, including the development of an online version.

5

FOLLOW-UP

Our support continues after your report has been published. As well as monitoring the progress of your sustainability framework and the feedback from your data owners and stakeholders, we also check sustainability performance and provide recommendations on how to improve your next sustainability report. These recommendations may include the addition of new indicators or adapting your internal processes, including data collection and calculation procedures.



ASSURANCE

Report assurance builds stakeholder trust and improves your reporting processes

As the number of companies producing sustainability reports grows, there is increasing pressure from stakeholders and authorities to ensure the reliability and robustness of the report content and the company's commitment to the principles of sustainability. This can be achieved through independent third-party assurance, which assesses the quality of the disclosures and reporting processes.

Not only is assurance pivotal in building confidence in a sustainability report and the mitigation of reputational risks, it is also an important means through which your organisation can assess the strengths and potential weaknesses of its sustainability report and wider strategy and lead to improved reporting and strategic approaches.

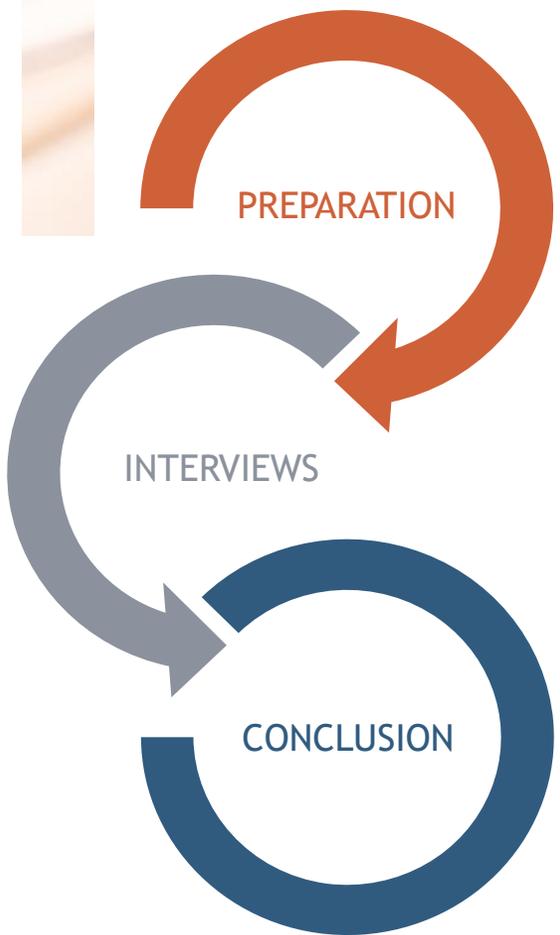
EVORA offer Type 2 assurance services which encompasses both performance information and adherence to the principles, offering a Moderate / Limited level of assurance. Our assurance findings generate value for our clients through various avenues including: improved report content, increased confidence in reporting declarations, refinement of data methodologies and identifying opportunities for adjustment to sustainability management approaches.

HOW WE CAN HELP YOU

Using our assurance methodology, we evaluate the content of your sustainability report together with relevant management approaches and data collection processes. Our assessment is based on the applicable requirements of the AA1000 Assurance Standard 2008 (with 2018 Addendum) and AA1000 Accountability Principles 2018.

Our assurance services contributes to GRESB scoring under question RP1 (ESG Reporting).

Assurance can be provided against various criteria including (but not limited to): INREV Sustainability Guidelines 2016, PRI Reporting Framework 2018 and EPRA Best Practice Recommendations in Sustainability Reporting 2017.



PREPARATION

1. PREPARATION

Upon receipt of your draft report, we develop a customised assurance plan that sets out the level and scope of assurance, the criteria against which the report is being reviewed against (such as INREV Sustainability Guidelines 2016), a proposed work plan and deliverables.

We liaise with your reporting team to identify key data owners (both qualitative and quantitative data) for interview and, if appropriate, co-ordinate site visits. We provide confirmation of the report elements to be assured and a summary for each data owner outlining the documentation and evidence required for the assessment process.

INTERVIEWS

2. INTERVIEWS AND DATA REVIEW

Through interviews our assurance team conducts a thorough review of the data sources and other evidence to support the content of the report. Analytical processes are applied to the data to determine potential areas of data quality risk, which focusses attention on key areas for further investigation which can include sampling back to raw data sources where required.

Your sustainability approach will be reviewed against the assurance principles of Materiality, Inclusivity, Responsiveness and Impact to determine alignment. We provide feedback to you on our findings so that corrections or improvements can be incorporated into your sustainability report and data processing systems where needed.

CONCLUSION

3. CONCLUSION (ASSURANCE STATEMENT)

Once our assurance team has completed the review in line with required procedures and processes and any required changes have been incorporated into your sustainability report, we will issue the assurance statement which should be included within your sustainability report. The statement includes information on the scope of the engagement, material issues identified during the assurance process, and summarises evidence of your adherence to the AA1000 Assurance Principles.

A blurred photograph of a modern office hallway with people walking, overlaid with a warm, golden light effect.

The Principles for Responsible Investment Initiative (PRI) is a reporting framework that helps promote transparency and disclosure in the global portfolios of asset owners and their investment managers.

Backed by The United Nations and developed by investors, for investors, the PRI puts six **Principles for Responsible Investment** into practice. Signatories are encouraged to take environmental, social and corporate governance (ESG) issues into account within the investment process and disclose their own performance.

Why is it important?

PRI Reporting enables investors to:

- Report on their approach to responsible investing
- Disclose performance, thereby promoting transparency
- Benchmark their performance against peers
- Commit to developing a more sustainable global financial system
- Develop a deeper understanding of sustainability issues and opportunities
- Communicate meaningful outcomes and impacts to key stakeholders

HOW WE CAN HELP YOU

EVORA has deep experience in both creating robust Responsible Investment strategies and frameworks as well as on the ground expertise in the implementation of these, and reporting on their results.

We are already working with many leading investment firms across a wide of sectors, including private equity, institutional investors and fund-of-fund managers. Our PRI and GRESB reporting services, underpinned by our in-house software solution SIERA, provide best-in-class solutions across the property and infrastructure life cycles which focus on driving value from demonstrable ESG performance.

EVORA's reporting services are founded on the production of integrated and stand-alone sustainability reports for large corporations and on a strong track record in sustainability report assurance and verification across various industries and sustainability contexts.

Our experience in assessment of information in reports and the associated processes for data collection and calculation ensures that the advice we provide to our reporting clients aligns with the highest quality standards and encompasses sustainability strategies that go beyond the writing of a report.

“Audley Group engaged EVORA Global to help kick off the strategic development of our ESG plans. As part of this, EVORA took the lead in the creation of our inaugural CSR report: producing content, advising on design, collating and verifying data.

We wanted to announce the launch of our ESG strategy in a report that upheld our values of being proud, caring, enriching and exceptional. Unsure of how to structure this first report, and with limited in-house technical resource, we chose EVORA as a company who truly “understood us”, that had the capabilities to create an innovative and attractive report, whilst also establishing a solid bedrock for an ambitious, yet attainable ESG strategy. We are delighted with the finished result”

Audley Group on their [CSR Report 2020](#)

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