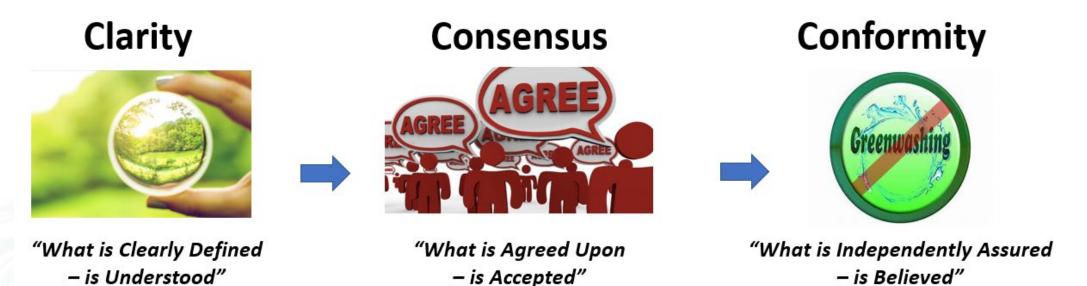
Navigating the Future

Sustainability and ESG in Focus - Introduction



Strengths of Using ESG and Sustainability Standards



- ISO, IEC, and IEEE: "Entities" and Products ESG/Sustainability Technical Requirements, Reporting, Conformity, and Guidance
- IFRS Foundation: Corporates, Investors and Governments/Regulators, ISSB Sustainability Disclosure Standards (including SASB standards, drawing from TCFD)
- GRI: Corporates and "Stakeholders" ESG/Sustainability Assessment and Reporting Standards
- GHG Protocol: Corporates, Governments, and Communities GHG Accounting and Reporting Standards
- CDP: Corporates, Investors, and Governments Reporting and Managing Environmental Impacts (inventories, guidance and scoring)



Key Terms

- ISO Deliverables
 - ISO Standards; ISO/TS Technical Specifications; ISO/TR Technical Reports; ISO/PAS Publicly Available Specifications; IWA International Workshop Agreements; ISO Guides
- Verification (ISO 14065 Principles and requirements for VVBs)
 - Process for evaluating an environmental information statement based on historical data and information to determine whether the statement is materially correct and conforms to criteria
- Validation (ISO 14065 Principles and requirements for VVBs)
 - Process for evaluating the reasonableness of the assumptions, limitations, and methods that support an environmental information statement about the outcome of future activities.

• Assurance (ISO 14016 – Guidelines on assurance of environmental reports)

- Result of a process of validation and/or verification to provide confidence as to the degree of reliance that can be placed on an environmental report
- ISO's Online Browsing Platform (OBP): ISO, IEC, and IEEE Standards

