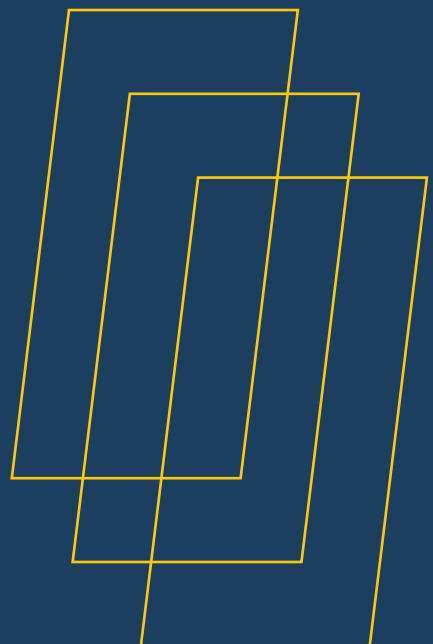


Auditing Sustainability Reports

Standards, Compliance, and
Best Practices for Professional
Auditors

Mark Bernerberg



Assurance

1st. Edition
2025

Auditing Sustainability Reports

Standards, Compliance,
and Best Practices for
Professional Auditors

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2025, Switzerland

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Mark Bernerberg is a recognized expert with profound expertise in finance, real estate, and sustainable development. Throughout his career, Mark Bernerberg has held numerous key roles. His work focuses on developing innovative strategies and evaluation methods tailored specifically to the needs of these industries. Notably, he has contributed to the introduction of new standards, such as sustainability-oriented evaluation methods, which are now widely adopted in the real estate sector.

Mark Bernerberg's expertise lies in successfully managing digital and sustainable transformation processes. With a keen understanding of market demands and innovation, he has developed forward-thinking business models that meet the challenges of a dynamic economy.

In addition to his professional activities, Mark Bernerberg is also a respected author who has published significant academic works. His publications include books, studies, and reports that address key topics such as sustainability, digitalization, and innovation. These works are regarded as valuable resources for industry experts and academics alike.

Mark Bernerberg remains a leading visionary in the finance and real estate industries, inspiring professionals and organizations to shape a sustainable and innovative future through his work.

Foreword

In an era where sustainability has transitioned from a buzzword to a business imperative, organizations worldwide are under unprecedented pressure to demonstrate their commitment to environmental stewardship, social responsibility, and ethical governance. Stakeholders—ranging from investors and regulators to consumers and communities—now demand transparency, accountability, and rigor in sustainability reporting. Yet, as the complexity of these disclosures grows, so too does the need for auditors who can navigate this evolving landscape with expertise, integrity, and precision.

This book, *Auditing Sustainability Reports: Standards, Compliance, and Best Practices for Professional Auditors*, emerges at a critical juncture. Over my decades of work in finance, real estate, and sustainable development, I have witnessed firsthand the transformative power of credible sustainability practices. However, I have also observed the challenges auditors face: fragmented standards, the delicate balance between efficiency and thoroughness, and the ethical tightrope of maintaining independence in a interconnected corporate world. These challenges underscore a pressing gap—a need for a definitive guide that equips auditors with both the theoretical foundations and practical tools to uphold the integrity of sustainability reporting.

This book is designed to bridge that gap. Structured around the pillars of *standards*, *compliance*, and *best practices*, it offers a comprehensive roadmap for auditors navigating the intricacies of sustainability audits. Whether addressing the nuances of limited versus sufficient audit security, the ethical imperatives of independence, or the rigorous qualifications required for auditors, this text distills complex concepts into actionable insights. It emphasizes not only *what* to audit but *how* to audit, blending regulatory frameworks with real-world applicability.

Key features of this work include:

Procedural Clarity: Step-by-step guidance on audit methodologies, from risk assessment to final reporting.

Ethical Rigor: A steadfast focus on independence, confidentiality, and conflict-of-interest management.

Future-Readiness: Strategies for continuous education and adaptation in a field shaped by rapid regulatory and technological change.

As you engage with this book, I invite you to reflect on the pivotal role auditors play in shaping a sustainable future. Your work ensures that organizations do not merely *claim* sustainability but *embody* it through verifiable action. Whether you are a seasoned auditor or new to this dynamic field, my hope is that this text becomes both a trusted reference and a catalyst for professional growth.

The journey toward sustainability is collective, but its credibility rests on the shoulders of those who verify it. Let this book guide you in upholding that trust.

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Auditing Sustainability Reports

Limited testing

A distinction is made between orders to achieve limited audit security and sufficient audit security.

In the case of an engagement to obtain limited audit assurance, the determination is made in the form of a negative statement, i.e. by stating that no matters have come to light that would lead one to believe that there are material misstatements. In this case, fewer audits are carried out than in the context of an assignment to obtain sufficient audit security. Obtaining limited audit security therefore requires less work than obtaining sufficient audit security.

In the case of an order to obtain limited audit certainty, the determination is made in the form of a negative statement. The statement states that no matters have come to light that would give rise to the belief that there were material misstatements in the audited information.

Negative statement

The responsible sustainability partners state that they did not become aware of any information or indications that there were material misstatements during the audit.

Reduced workload

Compared to a mandate to obtain sufficient audit security, fewer audits are carried out when audit security is limited. The workload is therefore reduced because the focus is on identifying possible errors or irregularities that could result in material misstatements.

In an engagement to obtain limited assurance, the focus is on identifying potential errors or irregularities that could result in material misstatements.

The lower workload results from the specific focus of the audit, which targets material risks and potential inaccuracies.

Efficiency in testing

When mandated to obtain limited audit assurance, the audit is specifically focused on those areas that pose the highest risk of material misstatement.

This targeted approach allows for efficient use of resources and enables a concentrated review of critical aspects.

The increase in audit efficiency due to limited audit security results from the targeted identification and review of risk areas.

Scope of the audit procedures

The scope of audit procedures performed is less as the focus is on certain key aspects to give an adverse opinion.

The smaller scope of the audit procedures results from the targeted review of key aspects that are relevant for issuing a negative statement.

Focusing on these key aspects allows for accurate assessment while using resources efficiently.

The limited audit security therefore allows a reduced scope of audit procedures, which concentrates on the key risk areas.

Scope of application

Limited assurance applies in situations where a comprehensive audit approach is not necessary to effectively achieve the objectives.

Typically, these assignments are used when the risks of material misstatement are assessed to be low or when available resources need to be used in a cost-effective manner.

The scope therefore includes audit situations where a less extensive audit is sufficient to meet the specific requirements without compromising the accuracy and reliability of the audit results.

The limited audit security enables the scope of the audit to be flexibly adapted to the specific requirements and circumstances of the matter to be audited.

Adequate testing

An engagement to achieve adequate audit assurance requires extensive procedures, including assessment of the reporting entity's internal controls and in-depth audits. Therefore, it involves significantly more work than an assignment to obtain limited audit security.

If there is sufficient audit certainty, a positive finding is usually made. It results in a clear judgment about the measurement of the test object against predetermined criteria.

As part of sufficient audit assurance, it must be ensured that the responsible sustainability partner or the audit firm checks whether the sustainability report was submitted properly.

Sufficient review enables in-depth analysis and evaluation of sustainability reporting, thereby achieving a comprehensive assessment of the financial, operational and legal compliance aspects.

The determinations of sufficient audit assurance provide a higher level of certainty and transparency regarding the company's sustainability performance.

The procedure

An order to achieve sufficient audit security requires extensive audit procedures. This includes a thorough examination of the reporting company's internal controls and in-depth reviews of relevant information.

During the process, all key aspects of the sustainability report are checked for accuracy, completeness and compliance with the applicable standards and criteria.

The audit firm or responsible sustainability partner uses various audit methods, including random sampling, to ensure that all relevant information is properly verified.

It is necessary that the audit steps within the procedure are clearly documented in order to ensure that the audit is carried out in a comprehensible and transparent manner.

The process also includes a careful analysis of the data and information presented to identify potential inconsistencies or omissions.

The audit report resulting from the process should contain detailed findings on the accuracy and reliability of the sustainability report in order to provide stakeholders with clear insights into the quality of the reporting.

Workload

In comparison to an order to obtain limited audit security, a significantly higher amount of work is required if there is sufficient audit security.

This increased workload results from the need to conduct a comprehensive and in-depth inspection to gain a detailed understanding of the items being inspected.

The extensive audit procedures, including the analysis of internal controls and in-depth reviews of relevant information, help to enable an informed assessment of the accuracy, completeness and compliance of the sustainability report with the applicable standards and criteria.

The audit firm or responsible sustainability partner invests additional resources to ensure that all relevant information is subject to a thorough review.

The increased workload ensures that the audit provides sufficient assurance that the sustainability report meets the highest quality standards and provides stakeholders with reliable information.

Positive statement

If there is sufficient audit certainty, a positive finding is usually made. This means that the responsible sustainability partner concludes that the verified information meets the pre-determined criteria.

The positive finding serves as confirmation of the accuracy, completeness and compliance of the sustainability report with the applicable standards and criteria.

It is based on comprehensive audit procedures, including a thorough examination of the reporting company's internal controls and in-depth reviews of relevant information.

The positive finding provides assurance to stakeholders that the sustainability report provides a reliable and accurate representation of the company's sustainability-related performance.

The positive determination process strengthens stakeholders' confidence in the integrity and quality of the information provided and supports the pursuit of transparency and accountability in sustainability-related reporting.

Measurement of the test object

Sufficient audit security enables the responsible sustainability partner to carry out an accurate assessment of the audit item in comparison to previously established standards or criteria.

Requirements

The responsible sustainability partner and auditing companies must ensure that the sustainability report was submitted properly and complies with recognized auditing standards.

Compliance with audit standards ensures that audit security is carried out at a high quality and standardized level. This includes taking into account internationally recognized auditing standards, methods and procedures.

The responsible sustainability partner must familiarize himself with the current auditing standards and ensure that all audit procedures are in accordance with these standards.

If there are inconsistencies between the audit standards and the specific requirements of the sustainability report, appropriate adjustments must be made to ensure the applicability and integrity of the audit.

Compliance with audit standards helps ensure that the audit is transparent, comparable and of high quality, which in turn increases stakeholder confidence in the audit results.

The responsible sustainability partner and auditing companies treat all data and information from the auditing companies confidentially and in accordance with the applicable data protection regulations. The data will be used exclusively for the purpose of the audit and will not be passed on to third parties unless this has been agreed in advance with the companies concerned.

The responsible sustainability partners

- 1) The term “The Responsible Sustainability Partner” refers to a natural person who has been approved by the relevant authorities to carry out sustainability reporting audits. This person can also be referred to as the “responsible sustainability partner”.
- 2) The “responsible sustainability partners” are the audit partners who are self-employed or who are designated by an audit firm as primarily responsible for carrying out the confirmation for a specific confirmation assignment for sustainability reporting.
- 3) The “responsible sustainability partners” are authorized and obliged to confirm the sustainability reporting. They must have sufficient time for the mandate and ensure the necessary resources and expertise to carry out their tasks appropriately.
- 4) The fees charged for confirming sustainability reporting must be stated in the client file. A confirmation file must be created that contains information about the confirmation of sustainability reporting.
- 5) The requirements for the “responsible sustainability partner” in connection with the confirmation of sustainability reporting only apply to the person who carries out this confirmation.
- 6) The “responsible sustainability partner” who carries out the confirmation of sustainability reporting should have a high level of technical and specific expertise in the area of sustainability.

Exam level

When it comes to sustainability reporting, the aim is to achieve a comparable level of audit certainty as that achieved in financial reporting.

Audit assurance in sustainability reporting should be at a level that is comparable to the level achieved in financial reporting. This means that stakeholders should have comparable confidence in the accuracy and reliability of sustainability-related information.

A comprehensive audit process is used to minimize the risk of deception. This ensures that the sustainability performance and goals presented correspond to the actual conditions.

Confirmation of sustainability reporting should therefore provide a level of audit assurance that ensures the integrity and authenticity of the sustainability-related information presented.

Independence

The audit firms and the responsible sustainability partners must be independent when carrying out sustainability report audits.

During the audit process, audit firms are allowed to inform the audited company of findings. However, this exchange should take place within the framework of auditing standards and ethical guidelines and should not jeopardize independence.

Auditing companies and responsible sustainability partners should not intervene in the internal decision-making processes of the audited company. This ensures that the audit remains objective and is not affected by conflicts of interest.

In the event of possible conflicts of interest despite protective measures taken, audit firms and responsible sustainability partners should consider

withdrawing from or rejecting the mandate. It is crucial to avoid conflicts of interest that could compromise independence.

This includes avoiding financial or personal connections that could interfere with the objective review of sustainability reporting.

Audit firms and responsible sustainability partners should adhere to ethical standards and professional codes that ensure the independence and integrity of the audit.

Independence is a fundamental principle in auditing and reporting. It is intended to ensure that the audit carried out is objective, impartial and reliable, particularly in the context of sustainability reporting, where stakeholders increasingly value transparent and credible information.

Professional secrecy

The auditing company and the responsible sustainability partners must guarantee confidentiality and professional secrecy.

Audit firms and responsible sustainability partners have access to confidential information from the audited company as part of the sustainability report audit. It is their duty to ensure that this information is kept confidential and is not disclosed without the consent of the audited company.

Professional secrecy is a central part of the obligations of audit firms and responsible sustainability partners. It refers to the fact that the information obtained during the examination must not be used for personal or inappropriate purposes.

Compliance with data protection regulations and other legal requirements is crucial to ensure the confidentiality of information.

Audit firms and responsible sustainability partners should ensure that their practices comply with applicable laws and regulations.

Working with the audited company requires a high level of trust. Audit firms and responsible sustainability partners should ensure that the information they receive during collaboration is protected and treated confidentially.

Adherence to ethics and integrity is crucial. Auditing firms and responsible sustainability partners should ensure that their employees respect and comply with the ethical standards of the profession.

Dual activity

The auditing firm and the responsible sustainability partners may neither carry out dual activities with the same customers nor have dual interests in the same customers (conflict of interest and threat to independence).

This means that they should not simultaneously be involved in roles or activities that could affect their objective examination.

Audit firms and responsible sustainability partners must ensure that they do not have financial, personal or other interests that could affect their ability to conduct an objective audit.

Avoiding duplication of activities and duplication of interests helps ensure that audit firms and responsible sustainability partners can act independently and maintain their audit integrity.

Conflicts of interest could affect the quality of the audit and jeopardize stakeholder trust.

Financial interest

Reviewing sustainability reports requires an objective and independent perspective. If an audit firm is already reviewing the same client's financial reports, this could affect the independence of the review of the sustainability reports.

The auditing companies and the auditors are not allowed to review and confirm the sustainability reports if they review financial reports/financial statements from the same client (threat to independence due to dual financial interest).

In order to maintain independence, sustainability reports and financial reports should be audited by different auditing companies or auditors. This helps to avoid potential conflicts of interest and ensures that the review is conducted objectively and impartially.

If an auditing firm or auditor is already reviewing the financial reports of the same client, it is mandatory to commission another auditor or auditing firm to review the sustainability reports in order to ensure independence.

Either - Or principle

When it comes to obtaining an opinion on the financial reports and sustainability reports, the “either – or” principle applies. The auditing firm and other consulting firms should decide whether they want to review and confirm financial reports or sustainability reports. The clear focus allows the company to concentrate on its specific expertise and develop deep specialization in a particular area of audit.

Confirmatory opinion

The auditing company and the responsible sustainability partner should provide a confirmation opinion on the sustainability reporting.

This means that the audit firm and the responsible sustainability partner should make a clear statement about sustainability reporting at the end of their audit process.

The auditing company and the responsible sustainability partner should confirm that they have verified the sustainability reporting reliably and in accordance with recognized auditing standards.

The audit opinion should indicate that the sustainability reporting meets the established audit criteria.

The audit opinion should emphasize that the audit firm and the responsible sustainability partner performed their tasks independently and objectively.

It could include a brief summary of the audit process and procedures performed to provide stakeholders with insight into the methodological approach.

The audit opinion could highlight certain findings or results of the audit that are of particular interest to the public.

If limitations or reservations were identified during the audit, these should be transparently and clearly communicated in the audit opinion.

The audit firm and the responsible sustainability partner should emphasize their responsibility for the opinion given and ensure that it meets the audit standards.

Reliability

The audit firms and the responsible sustainability partner should ensure the reliability of the sustainability information in the report.

The audit firms and responsible sustainability partners should comply with recognized auditing standards, frameworks and guidelines for the audit of sustainability information.

Detailed documentation of all audit procedures, findings and conclusions helps to ensure the reliability of the sustainability information.

This also includes disclosing any discrepancies or uncertainties.

The audit firms and responsible sustainability partners should carry out detailed audit procedures to ensure that the sustainability information presented is accurate, complete and relevant.

When discrepancies or uncertainties are identified, there should be transparent communication, both in the audit report and to stakeholders.

The auditing companies and responsible sustainability partners should ensure that their auditing processes and methods adequately check and document the reliability of the sustainability information.

A focus on compliance with auditing standards ensures that the reliability of sustainability information is assessed according to recognized practices and methods.

Judgment of conformity

The audit firms and the responsible sustainability partner should give an opinion on the compliance of the sustainability reporting with the requirements of the legal regulations.

The audit firms and responsible sustainability partners should first identify the relevant national and international legal regulations that apply to the audited company's sustainability reporting.

When checking sustainability reporting, care should be taken to ensure that all relevant legal requirements are met. This may include aspects such as disclosure requirements, formatting requirements and specific content requirements.

A risk assessment should be carried out to identify potential breaches of applicable legislation. This makes it possible to direct audit procedures specifically to areas where there is a higher risk.

All audit procedures and determinations regarding regulatory compliance should be documented in detail. This also includes any discrepancies or non-compliance.

If violations or potential problems are identified, the audit firm should communicate appropriately with the sustainability board and/or sustainability management of the audited company.

This makes it possible to clarify any ambiguities and correct deficiencies in a timely manner to ensure that sustainability reporting complies with legal requirements.

Quality assurance

For audit and quality assurance purposes, the auditing company appoints two people as “responsible audit partners” to carry out the confirmation of sustainability reporting.

The two responsible audit partners should have clear tasks and responsibilities to ensure that all relevant aspects of sustainability reporting are covered.

The responsible audit partners should act independently of each other to ensure an objective review. This helps to minimize potential conflicts of interest and increase the quality of the audit.

Both people should have the necessary qualifications and expertise in the area of sustainability reporting. This ensures a well-founded examination.

Effective coordination and communication between the responsible audit partners are crucial. This includes regular meetings to ensure that all relevant information is shared and agreed.

The responsible audit partners should also ensure that quality assurance is embedded in the audit processes and that appropriate measures are taken to identify and correct errors or irregularities.

These measures should be documented and monitored to ensure that the audit firm adheres to the highest standards of quality assurance.

The credibility of the confirmation of sustainability reporting is strengthened through the clear division of tasks, the independence of the audit partners and the guarantee of quality assurance.

The quality requirements mentioned in paragraph 1 to paragraph 8 apply to the independent responsible sustainability partners. The responsible sustainability partner is authorized to carry out the tasks alone or together with another independent sustainability partner.

Invalidity of the confirmation opinion

If the reporting entity engages the same auditors or auditing firm to audit the sustainability report that were responsible for auditing the financial report in the same reporting period, the audit opinion is void and the report is no longer valid.

This provision aims to prevent possible conflicts of interest and to ensure that the audit of the sustainability report is carried out by an independent body.

The exchange of auditors or audit firms between the audit of the financial report and the audit of the sustainability report ensures that an objective perspective is maintained in both audit processes.

The invalidity of the audit opinion and the loss of validity of the report are measures to ensure the integrity of the audit and the credibility of the sustainability reporting.

The reporting company is obliged to ensure that different auditors or audit firms are appointed to audit the financial report and the sustainability report in order to ensure the independence and integrity of both audit processes.

If it is determined that the same auditors or the same audit firm were used for both the financial report and the sustainability report, this should be considered a serious violation of the auditing standards, which will result in the audit opinion being invalid.

In such a case, the reporting company has the option of appointing alternative independent auditors or auditing firms to ensure the audit reliability and credibility of the sustainability report.

Removal

The audit firm may remove the responsible audit partner during the audit for justifiable reasons such as conflicts of interest or threats to independence and appoint a new audit partner.

The removal of the responsible audit partner may be necessary if they are no longer able to carry out the audit in accordance with the applicable audit standards. This could be due to personal circumstances or other factors that affect the proper conduct of the exam.

The same principles apply to the independent sustainability partner who carries out the audit. The reporting company has the right to appoint a new

independent sustainability partner if there are justifiable reasons for the removal.

The dismissal and appointment of a new audit partner are intended to ensure that the audit meets the required quality standards and that independence and objectivity are maintained.

The reporting company is obliged to transparently document the reasons for dismissal and to take the appropriate measures to ensure a proper and independent audit.

A new audit partner should have the necessary qualifications and expertise in sustainability reporting to ensure the quality and integrity of the audit.

If a dismissal has occurred, this must be documented in the conclusions of the audit report in order to ensure public interest transparency about the change of audit partner.

Liability

The audit company and the responsible audit partner provide the confirmation report on the sustainability report to the client company and bear liability for it.

Clear liability for the audit report emphasizes the need to maintain independence and objectivity throughout the audit process. This serves to ensure the credibility and reliability of the examination results.

Liability includes responsibility for ensuring that the audit carried out complies with accepted auditing standards, frameworks and guidelines. Any findings made in the audit report should be based on understandable and verifiable audit procedures.

If irregularities or deficiencies are discovered during the audit that could affect the accuracy and reliability of the sustainability report, liability must be communicated transparently.

Liability also extends to the proper application of recognized auditing standards and compliance with ethical principles. The audit firm and the responsible audit partner are obliged to ensure that their actions are consistent with professional standards.

Liability includes responsibility for reporting any defects, weaknesses or irregularities. This helps to adequately inform stakeholders and strengthen trust in sustainability reporting.

In order to clearly regulate liability, the general conditions and liability agreements between the audit company, the responsible audit partner and the contracting company should be recorded in writing.

Transparent communication about liability helps to increase accountability and ensure that stakeholders can appropriately interpret the results of the sustainability report review.

Deadline

Auditing sustainability reporting requires an appropriate amount of time to thoroughly examine all relevant aspects.

When carrying out the confirmation of sustainability reporting, the audit firm and the responsible sustainability partner are obliged to devote sufficient time to the mandate and to provide the resources and specialist knowledge necessary to adequately carry out their tasks.

The obligation to provide sufficient resources includes an appropriate assessment of the scope of the mandate. This includes clarifying the areas to be examined, considering specific company requirements and setting realistic time frames.

To conduct a high-quality audit, specialized expertise in the area of sustainability is required. The audit firm and the responsible sustainability partner should ensure that they or their team members have the necessary specialist knowledge or, if necessary, acquire it through training.

Despite time pressures and resource demands, it is important to maintain independence and objectivity in the audit. This contributes to the integrity of the testing process.

When setting deadlines and timelines, the audit firm and the responsible sustainability partner should ensure that there is sufficient time for a thorough audit while meeting the needs of the audited entity.

Duty of care

The auditing companies and the responsible sustainability partners are obliged to carry out their work with the utmost care.

You are liable for financial and non-financial damages resulting from your failure to exercise due care.

Audit firms and responsible sustainability partners may be held liable for financial and non-financial damages resulting from a lack of care or non-compliance with auditing standards.

Liability covers various areas, including financial losses, reputational damage and legal consequences.

It is critical that audit firms and responsible sustainability partners ensure their audit processes meet the highest standards of quality and care.

In the event of breaches of the duty of care, legal action may be taken and appropriate disciplinary measures may be taken.

Transparent communication about the audit process and a clear explanation of the audit procedures carried out help to limit liability and increase stakeholder trust.

Fees

The audit firm and the responsible sustainability partner are obliged to transparently disclose in the client file the fees charged for confirming sustainability reporting.

The transparent fee information should be documented in detail in the client file to ensure an easily traceable record of the financial agreements between the audit firm or the responsible sustainability partner and the audited company.

Ideally, fees should be clarified and agreed upon in advance between the audit firm or responsible sustainability partner and the audited company. This serves to avoid misunderstandings and ambiguities regarding the financial aspects of the audit engagement.

When specifying the fees, all relevant cost items should be taken into account to ensure comprehensive transparency. This may include, among other things, fees for carrying out the examination, travel costs and other expenses.

Clear and transparent communication about fees helps build trust among stakeholders and promotes collaborative collaboration between the audit firm, the responsible sustainability partner and the audited company.

The audit firm and the responsible sustainability partner should ensure that the fees set are appropriate and consistent with the audit services provided.

Any changes or adjustments to fees should be documented in a transparent and understandable manner to ensure clear communication and understanding between the parties.

Confirmation act

A confirmation file must be created confirming the sustainability reporting.

The confirmation file should contain the following documents:

- a. Copies of the contract or engagement agreement between the audit firm and the audited entity, including any specified terms, deadlines and fee structures.
- b. All written communications between the audit firm and the audited entity, including emails, letters and other written communications.
- c. All relevant working papers created during the testing process, including test plans, test results, reports and other documents that form the basis for the confirmation.
- d. Minutes of meetings and discussions held in connection with the confirmation of sustainability reporting. This could also include internal meetings of the audit firm.
- e. The final confirmation report on the sustainability reporting, including the confirmation opinion issued.

The confirmation file serves as comprehensive documentation of the entire audit process and ensures transparency and traceability of all relevant activities in connection with the confirmation of sustainability reporting.

The confirmation file should be orderly and structured to enable efficient review by internal and external review bodies.

The audit firm and the responsible sustainability partner are responsible for ensuring that the assurance file is complete and contains all necessary documents.

Expertise

The audit companies and the responsible sustainability partners who carry out the confirmation of sustainability reporting should have a high level of technical and specific expertise in the field of sustainability.

This particularly includes a sound understanding of environmental aspects, including resource management, energy efficiency, environmental impacts and measures to reduce the ecological footprint.

The technical and specific expertise is crucial to ensure a high-quality and well-founded audit of sustainability reporting. It enables auditors to understand complex relationships, appropriately assess risks and verify compliance with relevant standards and frameworks.

The audit firms and the responsible sustainability partners should ensure that their employees continuously stay up to date with the latest developments in the area of sustainability. This can be ensured through training, further education and participation in relevant specialist events.

The specialist knowledge requirements are intended to ensure that the sustainability reporting audit is carried out at a qualified level, which contributes to the credibility and acceptability of the confirmation.

The audit firms and the responsible sustainability partners should ensure that they have the necessary resources and qualifications to meet the specific requirements of the sustainability audit.

Examination Standards

The aim for report audits is to maintain consistently high quality, which is why all report audits should be carried out in accordance with Swiss auditing standards.

The audit firms and the responsible sustainability partners who carry out report audits should have the following knowledge and skills:

- a. Knowledge of social responsibility, including employee rights, diversity, equality, working conditions and social impact of business activities.
- b. Competence in corporate governance and control issues, including ethical standards, transparent reporting, corporate governance structures and processes.
- c. Understanding of industry-specific sustainability challenges and opportunities, as different sectors may have different environmental and social impacts.
- d. Knowledge of recognized sustainability standards and frameworks or other relevant guidelines.
- e. Ability to identify and assess sustainability-related risks and opportunities that could impact the audited company.
- f. Knowledge of innovative approaches and best practices in sustainable business practices and technologies.
- g. Ability to communicate complex sustainability-related information clearly and understandably, both written and verbal.
- h. Commitment to ongoing education to keep pace with evolving sustainability trends and best practices.

Compliance with the above-mentioned auditing standards and competencies helps ensure that report audits are carried out at a high quality and professional level.

Audit note

The results of the confirmation of sustainability reporting are recorded in an audit report. The audit report is an official document that contains the conclusions and assessments of the audit firm or the responsible sustainability partner.

Clarification of the purpose of the audit report, which aims to confirm sustainability reporting.

Definition of the scope and time frame of the audit, including all relevant aspects and sections of the sustainability report.

Explanation of the audit methods and procedures used to ensure that they comply with accepted standards and auditing principles.

Presentation of the findings and findings from the audit, both with regard to the financial and non-financial aspects of the reporting.

Assessing whether sustainability reporting complies with relevant legislation and standards.

Confirmation of the reliability and accuracy of the verified information in the sustainability report.

Confirmation of the independence and objectivity of the auditing company or the responsible sustainability partner.

Reviewing the integration of sustainability goals and strategies into the company's business practices and results.

Assessment of sustainability-related risks and their possible impact on the company.

Indication of the qualifications and experience of the responsible sustainability partner or auditing company.

Clear statement on the confirmation process and conclusion of the audit.

If applicable, recommendations for improvements in sustainability reporting or underlying processes.

The audit report must be presented to the audited company immediately after the audit has been completed and archived in the files.

Non-audit services

The audit firm and the responsible sustainability partner are not permitted to provide any non-audit services during the audit period. This particularly includes consulting services for sustainability reporting.

The ban on providing non-audit services applies in all cases in which the audit firm and the responsible sustainability partner carry out the report audit.

Outside the reporting audit period, the audit firms and the responsible sustainability partners may offer consulting services, provided this does not jeopardize the independence and integrity of the audit.

It must be ensured that the provision of non-audit services outside the audit period does not result in the independence and integrity of the audit carried out being impaired.

Any non-audit services outside the report audit period should be transparently documented and disclosed to the audited entity to avoid potential conflicts of interest.

Sustainability reporting advisory services are strictly prohibited during the audit period to ensure that the audit remains objective and impartial.

Compliance with these regulations should be ensured through internal monitoring mechanisms and clear guidelines.

Report

The audit firms and the responsible sustainability partners are obliged to report irregularities, acts of breach of trust and discrepancies in the audited company's information to the supervisory authorities.

The term “irregularities” refers to actions or conditions that violate laws, regulations, internal policies or ethical standards.

The report should be made in accordance with the established reporting procedures and within reasonable timeframes.

Reporting of irregularities should take into account the confidentiality and protection of the reporting party.

The report should contain all relevant details to enable supervisory authorities to clearly assess the situation.

Audit firms and responsible sustainability partners should work closely with supervisory authorities to enable effective investigation of reported violations.

The reporting obligation should be designed in such a way that it does not affect the independence and integrity of the audit firm and the responsible sustainability partner.

All reports, actions and responses should be appropriately documented and tracked to ensure transparency and accountability.

Knowledge

The audit firm and the responsible sustainability partner must confirm that the sustainability report is prepared to the best of their knowledge.

“Best knowledge” refers to a comprehensive and informed understanding based on the information and expertise available.

The confirmation should indicate that the report has been prepared in accordance with relevant sustainability standards and legal requirements.

Clarification that the confirmation is based on the state of knowledge at the time of the test and does not take into account possible changes after that point.

However, the audit firm and the responsible sustainability partner should point out that future developments could affect the validity of the confirmation.

It is important that the audit firm and the responsible sustainability partner document the basis for their statement to ensure transparency and traceability.

The confirmation should make it clear that the audit firm and the responsible sustainability partner have adhered to the necessary standards and guidelines to support their statement.

If relevant uncertainties or risks are known in connection with the preparation of the sustainability report, these should be clearly communicated in order to adequately inform stakeholders.

Execution

A sustainability report audit is carried out exclusively by audit firms and the responsible sustainability partners who have been approved by the federal authorities that require the audit.

Approval by the federal authorities ensures that the audit firms and responsible sustainability partners meet the required qualifications and standards.

The approval is intended to ensure that the auditing companies and responsible sustainability partners maintain the principles of independence and objectivity.

Authorization by the authorities requires that the audit firms and responsible sustainability partners have the necessary qualifications and expertise in the area of sustainability report auditing.

The federal authorities should carry out regular reviews to ensure that approved audit firms and responsible sustainability partners continue to comply with standards.

Approval processes and criteria should be transparent and made available to the public to increase confidence in the quality of sustainability reporting audits.

Approval should be in accordance with relevant laws and regulations to ensure consistent and legally compliant performance of the sustainability report audit.

The responsible sustainability partners

“The Responsible Sustainability Partner” refers to a natural person approved by the relevant authorities to carry out sustainability report audits.

The approval of the responsible sustainability partner is based on clearly defined criteria set by the responsible authorities. These criteria are intended to ensure that the person has the necessary qualifications, expertise and experience in the area of sustainability report auditing.

The responsible sustainability partner must maintain independence and integrity to ensure an objective review. Any conflicts of interest or possible impairments of independence should be disclosed transparently.

The accreditation of the responsible sustainability partner should be reviewed regularly to ensure that standards and qualifications continue to be met.

The responsible sustainability partner is committed to ongoing training and education in order to keep pace with evolving standards and best practices in the area of sustainability report review.

The responsible sustainability partner is responsible for managing and coordinating the sustainability report audit and should be the direct contact for the audited company and the audit firm if necessary.

Audit firm

“Audit firm” refers to a legal entity or other entity, whatever its legal form, that has been approved by the relevant authorities to carry out sustainability report audits.

Approval as an audit firm is based on clearly defined criteria set by the responsible authorities. These criteria are intended to ensure that the company has the necessary qualifications, resources and experience in the area of sustainability reporting.

The audit firm must maintain independence and integrity to ensure an objective audit. Any conflicts of interest or possible impairments of independence should be disclosed transparently.

The audit firm should have qualified staff, including auditors who have the necessary knowledge in the area of sustainability report auditing.

The audit firm's accreditation should be reviewed regularly to ensure that standards and qualifications continue to be met.

Information about the audit firm, including its accreditation, qualifications and relevant experience, should be made transparent and may be available to the public.

Responsible audit partner

“Responsible audit partner” is the report auditor(s) designated by an audit firm for a specific audit engagement as having primary responsibility for carrying out the report audit on behalf of the audit firm.

The responsible audit partner is appointed by the audit firm and should be based on specialist knowledge, experience and qualifications in the area of sustainability report auditing.

The responsible audit partner has primary responsibility for the proper execution of the report audit. His or her duties and responsibilities should be clearly defined and may include coordination with other test participants.

The responsible audit partner must maintain independence and integrity. Any potential conflicts of interest should be transparently disclosed and avoided.

The responsible audit partner should have the necessary qualifications and training to ensure an effective and high-quality report audit.

The responsible audit partner can act as a direct contact for the audited company. A clear communication structure should be established to ensure an efficient exchange of information.

Competent authority

“Competent body” refers to a body or body designated by law that is responsible for the regulation and/or supervision of audit firms and responsible sustainability partners or specific aspects thereof.

The responsible body is responsible for monitoring, regulating and approving audit firms and responsible sustainability partners.

When reference is made to the "Competent Body" in a particular Article, this means reference to the body or body(s) responsible for the tasks mentioned in that Article.

The responsible body should act transparently and comprehensibly in its activities. This can also include communication with audit firms, responsible sustainability partners and the public.

If necessary, the Competent Body should cooperate with other relevant authorities and institutions to ensure effective supervision and regulation.

The Competent Body could have the authority to update regulations and guidelines in the area of sustainability reporting to ensure that they correspond to current developments and requirements.

The Competent Body could be accountable and publish regular reports on its activities and results.

A key role of the Competent Body could be to protect the interests of stakeholders by ensuring that audit firms and responsible sustainability partners properly fulfill their obligations.

Qualification

Audit firms and responsible sustainability partners who want to qualify for the confirmation of sustainability reporting must have the necessary theoretical knowledge in areas relevant to the confirmation of sustainability reporting.

It is necessary to ensure that qualified audit firms and responsible sustainability partners are able to apply their theoretical knowledge in practice. This could mean that they understand and can effectively review the specific requirements of sustainability reporting.

Qualified audit firms and responsible sustainability partners should undertake regular training to keep pace with evolving standards, practices and technologies in the area of sustainability reporting.

The responsible body (see Article 107) could set specific approval criteria to ensure that audit firms and responsible sustainability partners have the necessary qualifications and competence to confirm sustainability reporting.

The qualification could be assessed through examinations, training or other appropriate methods to ensure that the requirements are met.

Audit firms and responsible sustainability partners should be able to demonstrate that they meet the necessary qualification requirements. This could be done by documenting their training and qualification measures.

The qualification requirements and the process for obtaining the qualification should be transparent and understandable in order to increase stakeholder confidence in the confirmation of sustainability reporting.

Training

The audit firms and responsible sustainability partners should complete at least twelve months of practical training specifically aimed at confirming annual and consolidated sustainability reporting or other sustainability-related services.

The responsible audit partner and responsible sustainability partner should at least be proficient in the following subjects and applications;

- a. Definition of sustainability and its basics
- b. Understanding, implementing and implementing international and national legislation related to sustainability
- c. Circular economy
- d. Energy and resource management
- e. Application of assessment methods such as discounted cash flow method, life cycle assessment, risk assessment

f. reporting

Previous professional experience in relevant areas should be taken into account when assessing the duration of training. This could be done by crediting skills and knowledge that have already been acquired.

The training should be practice-oriented and include the relevant aspects of confirming sustainability reporting. This includes knowledge of audit methods, legal requirements, standards and practical skills in dealing with sustainability-related information.

Training should take place under the guidance of qualified trainers who have extensive experience in sustainability, reporting and auditing.

Audit firms and responsible sustainability partners should ensure that training is regularly evaluated to ensure that it meets current standards and requirements.

Clear documentation should be created about the completion of the training and the skills and knowledge acquired.

The 12-month practical training should be viewed as a baseline, but audit firms and responsible sustainability partners should regularly participate in ongoing training and education to keep pace with evolving requirements and standards.

Audit firms and responsible sustainability partners should transparently report on their education and training activities to keep stakeholders informed about qualifications and competencies.

Continuing education

Auditing companies and responsible sustainability partners are obliged to acquire the necessary knowledge in the area of sustainability reporting and its confirmation through continuous professional training.

The training should cover relevant developments, standards, legal requirements and best practices in the area of sustainability reporting.

The responsible audit partner of audit firms and the responsible sustainability partner should regularly participate in training courses, seminars and other events that are specifically aimed at further developing knowledge in the area of sustainability reporting.

It is the responsibility of the responsible audit partner and responsible sustainability partner to ensure that their training activities meet current requirements.

Participation in training measures should be documented, including the topics covered, duration and knowledge acquired.

The knowledge acquired during the training should be actively integrated into practice to ensure the quality and effectiveness of the sustainability report review.

Audit firms and responsible sustainability partners should transparently report on their training activities to ensure that stakeholders are informed about the continuous development of qualifications.

Qualifying Examination

A natural person can only be admitted to carry out sustainability report audits if they have obtained a university entrance qualification or a corresponding level of training or have completed theoretical and practical training in the area of sustainability report audits.

The person must have successfully completed a professional aptitude test recognized by the Swiss Confederation or the Federal Government at the level of a university degree or an equivalent level in the area of sustainability report verification.

The suitability test must be recognized in the cantons concerned in order to guarantee approval to carry out sustainability report tests.

The approved person is obliged to keep their qualifications up to date through regular training and education.

The qualifications, including degrees and the successful aptitude test, should be recorded in comprehensible documentation.

Relevant bodies should monitor compliance with these regulations and ensure that only qualified persons are authorized to carry out sustainability report audits.

Written exam

The aptitude test ensures the necessary theoretical knowledge in the relevant subject areas for carrying out sustainability report audits.

The exam ensures that the person being examined has mastered the theoretical knowledge in practical application, especially in the context of sustainability report auditing.

At least part of the aptitude test must be in writing. This written portion may include questions, case studies, or other written exam formats.

The written examination must ensure that comprehensive coverage of the subject areas relevant to the sustainability report examination is guaranteed.

The written examination format should be designed in such a way that it adequately reflects the practical requirements of the sustainability report examination.

The written examination is marked by qualified examiners to ensure that an appropriate assessment of the knowledge and skills of the person being examined is made.

The written part of the aptitude test can be combined with other forms of testing to ensure a holistic assessment.

Theoretical exam

The aim of the theoretical examination is to ensure that the examinee has a sound understanding of the relevant standards, legislation and guidelines in the area of sustainability policy and reporting.

The theoretical exam includes an in-depth knowledge of international and national standards related to the development of sustainability policies, strategies, goals and principles.

An essential part of the audit is understanding the international and national standards for reporting in the context of sustainability auditing.

The theoretical examination is intended to ensure that the knowledge acquired can be used effectively in practical application when carrying out sustainability report audits.

The person being examined must ensure that their knowledge in these subject areas is up to date and takes relevant developments into account.

The theoretical examination is carried out in conjunction with other examination areas to ensure a comprehensive assessment of the qualifications of the person being examined.

Equivalent degree

Persons who have passed a university or equivalent examination or have acquired a university or equivalent qualification in one or more subject areas are exempt from the theoretical examination in these subject areas.

Persons who have successfully passed a university examination or an equivalent qualification in one or more of the subject areas referred to in Article 136 are exempt from the theoretical examination in these subject areas.

The equivalent qualification must include the same or equivalent knowledge and qualifications as those demonstrated by the theoretical examination referred to in Article 136.

Individuals wishing to claim an equivalent qualification must submit a formal application to the relevant authorities. The application should contain all relevant documents and evidence of the degree acquired.

The competent authorities shall carefully examine the application for exemption and make a decision based on the equivalence of the degree with the requirements of the theoretical examination referred to in Article 136.

The decision on exemption will be communicated to the applicant in writing and the reasons for the decision will be transparently explained.

Individuals whose application for an exemption has been rejected have the right to appeal the decision. The appeal should be submitted within a specified period and will be examined by an independent authority.

The recognition of equivalent qualifications is regularly reviewed to ensure that they continue to meet current standards and requirements.

State recognition

Persons who hold a university degree or equivalent in one or more subject areas may be exempt from testing their ability to apply theoretical knowledge in practice. This applies if they have completed practical training in the relevant areas, which was completed with a state-recognized examination or a state-recognized certificate.

The state-recognized training must meet specific requirements that ensure that the practical application of theoretical knowledge has been adequately tested. This can be done through government testing, certification or other recognized assessment methods.

Persons wishing to apply for an exemption based on state-recognized training must submit a formal application to the relevant authorities. The application should contain all relevant documents and evidence of completed state-recognized training.

The relevant authorities will carefully examine the application for exemption and make a decision based on the adequacy and relevance of the state-recognized training for the practical application of the theoretical knowledge.

The decision on exemption will be communicated to the applicant in writing and the reasons for the decision will be transparently explained.

Individuals whose application for an exemption has been rejected have the right to appeal the decision. The appeal should be submitted within a specified period and will be examined by an independent authority.

The recognition of state-recognized training courses is regularly reviewed to ensure that they continue to meet current standards and requirements.

Practical training

In order to ensure the ability to practically apply the theoretical knowledge tested in the aptitude test, at least one year of practical training is required.

The practical training includes various activities, including checking sustainability reports and providing advice on sustainability reporting. These activities are intended to ensure that trainees gain practical experience in the areas relevant to confirming sustainability reporting.

At least two thirds of the practical training should be completed with a responsible sustainability partner or in an approved auditing company. This ensures practical training under the guidance of experienced specialists.

The person completing the training must document the practical training, including the activities carried out and the knowledge acquired. The documentation will be evaluated by a responsible trainer to ensure that the training has provided the required skills.

The trainers who monitor and evaluate the practical training must have the necessary qualifications and experience in the area of sustainability reporting and auditing.

After completing the practical training, a report on the activities carried out and the skills acquired is submitted to the responsible body. This serves as the basis for assessing the suitability for the practical application of the theoretical knowledge.

The responsible body evaluates the submitted reports and, if necessary, provides feedback to further develop and improve the practical training.

The responsible body continuously monitors the quality and relevance of the practical training to ensure that it meets current requirements and standards.

Recognition of professional activity

Persons who meet the requirements set out in Article 105 may be approved as responsible sustainability partners.

Admission is granted if the person can prove that they have carried out a professional activity for five years that has enabled them to gain sufficient experience in the areas of sustainability standards and legislation.

As an alternative to formal qualifications, the person must either have passed the professional aptitude test referred to in Article 133 or have pursued professional activity in the specified fields for five years and completed the practical training referred to in Article 139.

Evidence of sufficient experience should be clearly documented and confirmed by relevant employers or clients. This is to ensure that the professional activity has provided relevant knowledge and skills in the areas of sustainability standards and practices.

The responsible body evaluates the professional activity and checks whether the experience gained meets the requirements for approval as a responsible sustainability partner.

Persons who have passed the professional aptitude test can qualify for admission through additional experience in professional activity or by completing practical training in accordance with Article 139.

The responsible body regularly reviews the accreditation requirements based on developments in sustainability standards and practices to ensure that the accreditation criteria remain relevant and up to date.

