European Court of Auditors
SUSTAINABILITY REPORTING

Presentation to the EU EMAS Network

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ECA Sustainability Reporting

1. MAIN CONCEPTS & TERMINOLOGY
2. HOW WE GOT HERE
3. HOW TO PREPARE FOR YOUR REPORT
4. WHY GRI
5. Q & A

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DISCLAIMER

- The contents of this presentation express my personal views, and not those of the European Court of Auditors
- This presentation is intended to share a personal experience, and to provide personal advice
- This presentation is not a technical presentation on the GRI standards or the Corporate Sustainability Reporting Directive (CSRD)
1 - Main Concepts & Terminology

✓ Corporate Responsibility (CR) and Corporate Social Responsibility (CSR) = SUSTAINABILITY

✓ Sustainability ≠ Greening
SUSTAINABILITY REPORTING → 3 PILLARS:

- ECONOMIC
- SOCIAL
- ENVIRONMENTAL

+ GENERAL DISCLOSURES
SUSTAINABILITY REPORTING → 3 PILLARS

- GENERAL DISCLOSURES
  - organisation, profile, strategy, ethics, governance, etc

- ECONOMIC
  - Economic performance, economic impacts, procurement, anti-corruption, etc

- SOCIAL
  - Employment, health & safety, training, equal opportunities, socioeconomic compliance, etc.

- ENVIRONMENTAL
  - Energy, emissions, waste, water, environmental compliance → EMAS
2 – How we got here

➢ A bit of history – 2017 EUIPO Sustainability report

➢ 2019: publication of Review No 7/2019: “Reporting on Sustainability – A stockage of EU Institutions and Agencies”:

   - “most EU Institutions and Agencies are not reporting on sustainability”

   - “call to change this situation”

➢ Meet stakeholders’ expectations: EP, budgetary authorities, EUIs, EU citizens

➢ Issues addressed:

   ✓ Increased transparency → in how the institution is managed

   ✓ Sound financial management → a sustainable organisation is the result of SFM

   ✓ Improve sustainability as organisation → contribute to a more sustainable future

   ✓ Reputation →

Leading by example → ECA must draw its own sustainability report annually
3 – How to prepare for your report

I. Criteria for report content
   ❖ Materiality
   ❖ Stakeholder inclusiveness
   ❖ Sustainability context
   ❖ Scope
   ❖ Completeness

II. Report profile
   ❖ Reporting period
   ❖ Define indicators

III. What reporting framework to choose
   ❖ Frameworks provide principles-based guidance on how information is structured, how it is prepared, and what broad topics are covered.
   ❖ Standards provide specific, detailed, and replicable requirements for what should be reported for each topic, including metrics.
IV. Most common reporting frameworks

a) SASB → Financial focus
b) CDSB → Environmental focus
c) IIRC → Financial focus
d) CDP → Limited focus
e) GRI → Broad focus / most widely used
4. Reporting framework: WHY GRI

- GRI Standards are modular
- Designed to be used as a set
- Sustainability report focused on topics material to organisation
- GRI standards can be adapted - select GRIs that material to your organisation.

Sustainability reporting based on adapted GRI Standards → inclusive view of material issues, related impacts, and how they are managed.
6. Q & A

I want your feedback! Email me at:

email: alfonso.delafuente@eca.europa.eu

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Thank you for your attention!