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March 2022

Globally consistent ESG reporting

What is ESG reporting and why is it important for business?

Environmental, Social and Governance (ESG) information can include a broad range of issues, for example: greenhouse gas emissions, energy, water and waste management/recycling, biodiversity (environmental), health and safety, diversity and inclusion, human rights, data privacy, selling practices, product safety (social) and business ethics and culture (governance).

Sustainability reporting standards and frameworks have been developed to help companies enhance transparency and communicate sustainability information. These address the varying objectives of users of this non-financial information, which can be summarized as:

- Risks and company impacts relevant to enterprise value, to gain insights into the sustainability of companies' business models and supply chains. This information includes many of companies' impacts on people, planet and the economy (for example, for use by investors)
- Companies' role in sustainable development, to understand broader impacts companies have on people, the economy and the planet, and their wider contributions towards the United Nations Sustainable Development Goals (SDGs)

Why do we need harmonized global sustainability reporting standards?

Today, we have the unique opportunity to harmonize global sustainability reporting standards. Reliable, consistent, and comparable sustainability information is essential to help:

- Direct capital to sustainable enterprise and to make global capital markets resilient and efficient
- Address urgent world issues—climate change and the SDGs

In recent times, voluntary sustainability reporting standards, frameworks and initiatives have proliferated. However:

- They have proven insufficient to promote consistent and comparable ESG performance information
- There is a lack of consistent and comparable information (including period to period, company to company, within sectors)
- There is inconsistent quality in the governance and controls over information, including the type and extent of third-party assurance provided over that information
- They can lead to selective reporting not connected with financial information, which can lead to greenwashing

What factors are increasing demand for ESG information today?

- Climate change is an urgent existential issue that is relevant to companies in all sectors and across all jurisdictions. Consistent and comparable information is vital to investors and other stakeholders, including how companies are managing the transition to a low carbon economy
- Much of the value of a business today is non-financial, represented by technology, intellectual capital, human capital, and the social license to operate. Investors and others need insight into these factors to understand how enterprise value is created and sustained
- Investors and other users of corporate information are increasingly demanding comparable and reliable information because long-term returns are affected by global economic growth and wider societal and environmental issues, which have direct impacts on the performance and prospects of companies
- Today's corporations see themselves as serving ends that go beyond financial success and many are adopting a purpose-led approach. It is important that corporations measure and report on the results of their efforts to live up to the purpose they define for their enterprise. This enhances integrity and authenticity of the environmental and social strategic goals companies are setting out

Although 92% of S&P companies were reporting ESG metrics by the end of 2020[1], according to a 2020 BlackRock survey of clients, 53% of global respondents cited "poor quality or availability of ESG data and analytics" and another 33% cited "poor quality of sustainability investment reporting" as the two biggest barriers to adopting sustainable investing.[2]

A global standard-setting approach based on principles of legitimacy, independence, transparency, public accountability and oversight, and thorough due process enables the development of high-quality sustainability reporting standards. This results in consistent, comprehensive, and comparable information.

A global approach to sustainability reporting standards is necessary because:

- Climate change and the SDGs require a global approach
- Businesses have global value chains, face global risks, and access capital from global investors
- Investors, companies, and other stakeholders benefit from a common language for sustainability reporting standards, facilitating comparisons

Historically, financial information has been published in corporate reports and sustainability information in separate sustainability reports. However, as it has become clearer how sustainability issues can affect the ability of companies to create enterprise value over time, users increasingly expect to see disclosure of ESG information that relates to enterprise value creation in mainstream corporate reporting.

Connectivity with financial information plays a critical role. ESG considerations may apply to existing financial reporting requirements. Educational materials published by the IASB and the FASB remind preparers that many current accounting standards already require an entity to consider ESG matters when they have a material effect on the financial statements, especially where judgements and estimates are required, for example in assessing impairment of long-life assets. The front and back half of annual reports should be intrinsically linked.

What is the landscape? Who are the standard-setters for ESG disclosure?

At COP26 in November 2021, there was a major development that will lead to significant change to corporate reporting. The **International Financial Reporting Standards Foundation (IFRSF)** announced the establishment of the **ISSB** (International Sustainability Standards Board) to develop—in the public interest—a comprehensive global baseline of high-quality sustainability disclosure standards to meet investors' information needs.

The announcement of the new ISSB also included a commitment by leading international sustainability standard-setters to consolidate into the IFRSF. The Climate Disclosure Standards Board (CDSB) has already merged into the IFRSF and the Value Reporting Foundation (VRF) has agreed to do so by June 2022. This commitment sends a clear signal to the market that the ISSB is emerging as the global sustainability standard-setter. It will help reduce fragmentation and confusion in the sustainability standard-setting landscape.

The ISSB is now developing exposure drafts based on the two Prototypes published by the IFRSF in November 2021 (i.e., the General Requirements for Disclosure of Sustainability-related Information Prototype and the Climate-related Disclosures Prototype). These Prototypes were developed by the Technical Readiness Working Group (TRWG) that was created by the IFRSF in March 2021. The organizations that participated in the TRWG are dedicated to meeting the information needs of investors and other participants in the world's capital markets: the CDSB, the IASB, the Taskforce on Climate-related Financial Disclosures (TCFD), the VRF, and the World Economic Forum (WEF) International Business Council's (IBC) Measuring Stakeholder Capitalism Initiative. Deloitte represented WEF in the TRWG technical program. WEF's IBC contributed its thinking on stakeholder capitalism metrics that included core ESG metrics, which leverage existing standards and metrics.

[1] Governance & Accountability Institute, S&P 500 + Russell 1000 – Examining 2020 sustainability reporting trends of the largest publicly-traded companies in the U.S.
[2] BlackRock, Sustainability goes mainstream: 2020 Global Sustainable Investing Survey

Which are the leading standard-setters and framework providers for ESG and sustainability information?

- ISSB (International Sustainability Standards Board) was established in November 2021 by the IFRS Foundation
- **CDP** (formerly the Carbon Disclosure Project) runs a disclosure system on environmental impacts that can be aggregated for use in data analytics
- The **Climate Disclosure Standards Board (CDSB)*** offered a framework for reporting environmental information with the same rigor as financial information
- The **Global Reporting Initiative (GRI)** develops standards that relate to companies' impacts on the economy, the environment, and people
- The **Task Force on Climate-related Financial Disclosures (TCFD)**, set up by the Financial Stability Board, provides a framework for companies to report on the effects of climate change on their business
- The **Value Reporting Foundation**** brings together the Integrated Reporting Framework, which sets out principles for communication on how value is created over time, and the Sustainability Accounting Standards Board (SASB) Standards, which offer enterprise value-relevant sustainability metrics by sector and industry

The prototypes build on the work of the 'Group of 5' leading sustainability standard-setters and framework providers (CDP, CDSB, GRI, IIRC and SASB – before they merged to form the VRF). At the end of 2020, the group set out a vision for a comprehensive corporate reporting system and made a commitment to work together and with the IFRSF to achieve this. They subsequently published a prototype climate-related financial disclosure standard to illustrate how their different frameworks and standards, together with TCFD, could form the basis of a global standard.[3]

The International Organization of Securities Commissions (IOSCO) is driving harmonization in global sustainability reporting standards. It stated that it stands ready to play the same role that it did for financial reporting standards 20 years ago. The IOSCO Board has committed to work with the IFRSF to develop an effective system architecture for setting sustainability reporting standards under the new ISSB. Global sustainability reporting standards can serve as a "baseline for consistent and comparable approaches to mandatory sustainability-related disclosures across jurisdictions".

There are also important developments at the jurisdictional level.

- The European Commission (EC) is looking to improve sustainability reporting. In April 2021, it published its proposed Corporate Sustainability Reporting Directive (CSRD) that includes a provision for mandatory European Sustainability Reporting Standards (ESRS) to be developed by EFRAG. Debates are currently taking place at EU Parliament and EU Council. The final CSRD is expected by end of Q2 2022. EFRAG has published working documents in relation to ESRS development and expects to release some exposure drafts. The European Commission has acknowledged that "it is clearly in the interests of the EU and European companies and investors to have standards that are globally aligned. EU standards should aim to incorporate the essential elements of globally accepted standards currently being developed" and that the "proposed EU sustainability reporting standards would build on and contribute to standardisation initiatives at global level."
- In the US, the SEC consulted on climate-related disclosures in March 2021 and issued a proposed rule *The Enhancement and Standardization of Climate-related Disclosures for Investors* on 21 March 2022. Furthermore, the US President's international climate finance plan explicitly includes a commitment for the US to support and shape the work being undertaken by the IFRSF and IOSCO towards "consistent, comparable, and reliable climate-related financial disclosures". The SEC is co-chair of IOSCO's Technical Expert Group charged with undertaking technical work to assess the viability of the IFRSF's sustainability reporting standards initiative

How does the establishment of ISSB change the landscape?

The landscape is now changing fast. The global ISSB standards are an essential part

[3] The work of the 'Group of 5' was facilitated by Deloitte, the World Economic Forum and the Impact Management Project.
* CDSB consolidated into the ISSB in January 2022.
** In June 2021, the International Integrated Reporting Council (IIRC) and the Sustainability Accounting Standards Board (SASB) merged to form the Value Reporting Foundation (VRF). VRF committed to consolidate into the ISSB, which is expected to be completed by June 2022.

of a system change that will be required to create a global baseline of sustainability information addressing the needs of global capital markets. To be effective, the standards will need to be brought into regulation around the world, together with associated enforcement, monitoring, governance and controls, assurance, and training. Worldwide adoption of the ISSB standards is needed to achieve true harmonization, to replace the alphabet soup of voluntary standards and frameworks.

The standards could be developed as building blocks: global standards could provide a globally consistent baseline of information reported to capital markets that can be supplemented with additional requirements to reflect jurisdictional public policy priorities.

Such an approach could reduce the risk of regulatory fragmentation. It has received the support of the G7 and G20 finance ministers and central bank governors. In November 2021, finance ministers and central bank governors from 41 jurisdictions on six continents publicly welcomed the announcement of the establishment of the ISSB and its work program to develop a set of internationally consistent, high-quality, and reliable baseline standards for disclosure of sustainability-related information on enterprise value.

See Appendix for a timeline and details on the organizations referenced.

What is Deloitte's role in the move to global ESG standards?

- Deloitte strongly supports the newly-established ISSB
- Deloitte represented WEF in the TRWG technical program. Furthermore, Deloitte acted as a facilitator, together with WEF and the Impact Management Project (IMP), to the joint work of the 'Group of 5' on both their Statement of Intent and prototype climate-related financial disclosure standard
- In addition to supporting the development of metrics on stakeholder capitalism as part of the WEF IBC's project, Deloitte is leading its work to convene and accelerate moves to global standards
- Deloitte is a global signatory to TCFD and reports in line with its recommendations and is directly represented on the TCFD taskforce

What is Deloitte's position on ESG reporting standards?

Deloitte supports corporations disclosing high-quality, transparent, relevant, and comparable non-financial information that is connected to financial information within mainstream corporate reporting. This will help direct capital to long-term sustainable business, by showing how corporations are creating long-term value and by providing insights into their business models, the broader risks they face and the impact they have on people, the economy, and the planet.

The standards should be global so that they can be brought into regulation around the world to achieve harmonization. The issues at stake are global, investors and other stakeholders are often global, and many companies operate and source through global value chains.

Deloitte supports a baseline global reporting standard for sustainability to be developed by the ISSB, which jurisdictions can further supplement. We therefore encourage the closest collaboration between jurisdictions, the ISSB and other international sustainability standard-setters to achieve the greatest possible international convergence. This is consistent with the statement of support at COP26 and prior statements by the G7 and G20 ministers of finance and central bank governors.

To achieve disclosures of the necessary quality, companies need to implement high-quality mechanisms for oversight, controls and verification, including assurance, applying the same rigor as for financial reporting. Independent assurance can enhance the credibility and reliability of information that corporations disclose.

APPENDIX

Timeline of moves towards global ESG standards

2020	
September	IFRS Foundation (IFRSF) issues a consultation on establishing a sustainability standards board. It received nearly 600 responses The leading sustainability standard-setters and framework providers (‘Group of 5’: CDP, Climate Disclosure Standards Board (CDSB), Global Reporting Initiative (GRI), International Integrated Reporting Council (IIRC) and Sustainability Accounting Standards Board (SASB)) issue a Statement of Intent. In this, they set out a vision for a comprehensive corporate reporting system and make a commitment to work together and with the IFRSF to achieve this. The work was facilitated by Deloitte, the Impact Management Project (IMP) and the World Economic Forum (WEF)
October	WEF’s International Business Council (IBC) publishes Measuring Stakeholder Capitalism, which includes 21 core metrics covering the pillars of principles of governance, planet, people and prosperity. The metrics leverage standards from the five leading sustainability standards and framework reporting providers. The project highlights that business wants to be part of the solution, and acts as a catalyst towards global standards
December	The ‘Group of 5’ issues a prototype climate-related financial disclosure standard to illustrate how their different frameworks and standards, together with the recommendations of the Taskforce on Climate-related Financial Disclosures (TCFD), could form the basis of a global standard. It is intended to give the IFRSF a running start in developing sustainability reporting standards
2021	
February	IOSCO Board commits to work with the IFRSF to develop an effective system architecture for setting sustainability disclosure standards under the new International Sustainability Standards Board (ISSB). They see this as a potential route to developing standards that can serve as a ‘baseline for consistent and comparable approaches to mandatory sustainability-related disclosures across jurisdictions’
March	IFRSF confirms there is significant support for them to establish ISSB and that it is on track to make an announcement in time for COP26. IFRSF sets up a Technical Readiness Working Group (TRWG) to provide technical input and commits to use the prototype (see above) as a potential basis for a new standard. The group will also consider how technical expertise might transition to a new board, with a view to consolidation. The participants in this group are CDSB, IASB, TCFD, VRF (formerly IIRC and SASB), and WEF with IOSCO as observer IOSCO sets up a technical expert group to inform the organization on its potential endorsement of ISSB as the global standard-setter for sustainability-related corporate reporting SEC initiates a public consultation on disclosure rules and guidance on climate-related disclosures, proposed modifications, potential new SEC disclosure requirements and potential new disclosure frameworks
April	The US President’s international climate finance plan references a commitment to work with IFRSF and IOSCO to support and shape their work towards ‘consistent, comparable, and reliable climate-related financial disclosures’ and to enhance the compatibility of resulting recommendations or standards ‘with the US domestic framework and regulatory process’ The European Commission (EC) publishes its proposed Corporate Sustainability Reporting Directive (CSRD), the successor to the Non-Financial Reporting Directive (NFRD) IFRSF publishes a feedback statement and consultation on constitutional changes which can bring in provisions for ISSB

May	EC tasks European Financial Reporting Advisory Group (EFRAG) to start technical work to develop draft sustainability reporting standards consistent with the CSRD
June	G7 Finance Ministers and Central Bank Governors publish a communiqué, in which they support the IFRSF's initiative on sustainability reporting IIRC and SASB merge to form the Value Reporting Foundation (VRF), with three key resources: Integrated Thinking Principles, Integrated Reporting Framework and SASB Standards. It is committed to delivering a more coherent corporate reporting system by working closely with the IFRSF and other standard-setters IOSCO Board publishes a report on issuers' sustainability-related disclosures that elaborates on IOSCO's vision and expectations for the IFRSF's work towards a global baseline of investor-focused sustainability standards to improve the global consistency, comparability and reliability of sustainability reporting
July	G20 Finance Ministers and Central Bank Governors publish a communiqué, in which they welcome the work of the IFRSF to develop a baseline global reporting standard under robust governance and public oversight, building upon the TCFD framework and the work of sustainability standard-setters, involving them and consulting with a wide range of stakeholders to foster global best practices
September	IFRSF conducts stakeholder outreach on the work of the TRWG
November	IFRSF announces the creation of its new ISSB that will develop a comprehensive global baseline of high-quality sustainability disclosure standards to meet investors' information needs IFRSF Trustees publish a revised constitution and corresponding feedback statement on their consultations CDSB and the VRF commit to consolidate into the ISSB, which is expected to be completed by June 2022 IFRSF Trustees provide an update on the work of the TRWG. This includes the publication of the Climate-related Disclosures Prototype and the General Requirements for Disclosure of Sustainability-related Financial Information Prototype that the ISSB will build on for their first standards Finance Ministers and Central Bank Governors from 41 jurisdictions on six continents publicly welcome the announcement of the establishment of the ISSB and its work program to develop a set of internationally consistent, high-quality, and reliable baseline standards for disclosure of sustainability-related information on enterprise value
December	IFRSF Trustees appoint Emmanuel Faber to chair the ISSB
2022	
January	IFRSF announces Sue Lloyd as the ISSB Vice-Chair and Janine Guillot as Special Advisor to the ISSB Chair. In addition, the IFRSF Trustees are seeking to appoint up to eleven inaugural Board members for the newly formed ISSB The consolidation of the CDSB into the IFRSF is completed
March	SEC issues proposed rule *The Enhancement and Standardization of Climate-Related Disclosures for Investors*. Under the proposed rule, a registrant would be required to provide disclosures about greenhouse gas emissions (with attestation for Scope 1 and Scope 2 disclosures), certain financial statement disclosures, and qualitative and governance disclosures within its registration statements and annual reports (e.g. Form 10-K)

ESG Reporting Acronyms

Acronym	Name	What they do	How they fit in with moves to global sustainability reporting standards
Standard-setters and frameworks			
CDP	(Formerly Carbon	Runs a global disclosure system for investors, companies, cities, states and regions to manage their environmental	Committed to work towards comprehensive corporate reporting system (Statement of Intent) and developed

Acronym	Name	What they do	How they fit in with moves to global sustainability reporting standards
	Disclosure Project)	impacts, with a particular focus on climate change. Its system is based on a questionnaire that is sent to companies on a range of climate-related topics, from which it develops rankings, benchmarks and data feeds	prototype climate-related financial disclosure standard
CDSB	Climate Disclosure Standards Board	An international consortium that provided companies a framework for reporting environmental information to investors with the same rigor as financial information	Committed to work towards comprehensive corporate reporting system (Statement of Intent) and developed prototype climate-related financial disclosure standard Member of IFRSF Technical Readiness Working Group (TRWG) Consolidated into the IFRSF in January 2022
FASB	Financial Accounting Standards Board	Responsible for setting accounting standards for public companies in the US (Generally Accepted Accounting Principles)	Issued staff educational paper in March 2021 on the intersection of ESG and financial accounting standards
FSB-TCFD	Task Force on Climate-related Financial Disclosures	TCFD recommendations support effective climate-related financial disclosures to investors, based on the pillars of governance, strategy, risk management, metrics and targets. Established by the Financial Stability Board (FSB)	Member of TRWG
GRI	Global Reporting Initiative	Sets standards for reporting to stakeholders on impacts on the economy, the environment and people, providing information about an organization's positive or negative contributions to sustainable development	Committed to work towards comprehensive corporate reporting system (Statement of Intent) and developed prototype climate-related financial disclosure standard Signed a memorandum of understanding with EFRAG
IAASB	International Auditing and Assurance Standards Board	Sets high-quality international standards for auditing, assurance, and quality control that strengthen public confidence in the global accounting profession	Issued Staff Audit Practice Alert, The Consideration of Climate-Related Risks in an Audit of Financial Statement in October 2020 Published Extended External Reporting (EER) Assurance Non-authoritative Guidance in April 2021 ESG assurance has been added to its new work plan (pending approval) in January 2022

Acronym	Name	What they do	How they fit in with moves to global sustainability reporting standards
IASB	International Accounting Standards Board	Independent body responsible for development and publication of International Financial Reporting Standards (IFRS), which are adopted in 144 jurisdictions	Published educational material: Effects of climate-related matters on financial statements in November 2020 Member of TRWG
IFRS Foundation/ IFRSF	International Financial Reporting Standards Foundation	A not-for-profit, public interest organization established to develop a single set of high-quality, understandable, enforceable and globally accepted accounting standards. It appoints members of IASB and ISSB	Concluded consultation on establishing an international sustainability standards board Established the TRWG and consulted on constitutional changes to bring in ISSB Created the ISSB and oversees the organizational processes required to make the new board operational Published the work of the TRWG
IIRC	International Integrated Reporting Council	See entry under VRF below	
ISSB	International Sustainability Standards Board	The board that IFRSF established alongside IASB with a remit to set global sustainability reporting standards	The intention is for ISSB to play the same role for sustainability reporting that IASB plays in financial reporting
SASB	Sustainability Accounting Standards Board	See entry under VRF below	
VRF	Value Reporting Foundation	Merged entity of IIRC and SASB from June 2021 to provide investors and corporates with a comprehensive corporate reporting framework across the full range of enterprise value drivers and standards to drive global sustainability performance. VRF has three key resources: Integrated Thinking Principles, Integrated Reporting Framework and SASB Standards • Integrated Reporting Framework: Integrated reporting is a process founded on integrated thinking for communicating how an organization's strategy, governance, performance and prospects lead to the creation of value in the short, medium and long term • SASB Standards: Standards for disclosure of sustainability information to investors, by	Committed to work towards comprehensive corporate reporting system (Statement of Intent) and developed prototype climate-related financial disclosure standard Member of TRWG Committed to consolidate into the IFRSF, which is expected to be completed by June 2022

Acronym	Name	What they do	How they fit in with moves to global sustainability reporting standards
		sector. SASB Standards identify issues most relevant to enterprise value creation across 77 industries	
Other bodies with direct interest in moves to sustainability reporting standards			
EC	European Commission	The executive branch of the European Union, responsible for proposing legislation, enforcing EU laws and directing the union's administrative operations	Develops the Corporate Sustainability Reporting Directive (CSRD) aimed at improving sustainability reporting and ensuring it is brought into a company's management report to better leverage the potential of the European single market and to contribute to the transition to a fully sustainable and inclusive economic and financial system in line with the European Green Deal and the UN Sustainable Development Goals (SDGs)
EFRAG	European Financial Reporting Advisory Group	Private body, established by the EU to serve the European public interest, in developing and promoting European views in the field of financial reporting, ensuring that these views are considered by the IASB, and advising the EC on endorsement of IFRS for use in the EU	Reforms of EFRAG are underway under a proposed CSRD, so that it is expected to become the EU standard-setter for European sustainability reporting standards from 2022. The EC has already tasked EFRAG to start the work for developing and proposing EU sustainability reporting standards
FSB	Financial Stability Board	Promotes international financial stability by coordinating national financial authorities and international standard-setting bodies in developing strong regulatory, supervisory and other financial sector policies, and encouraging coherent implementation in jurisdictions	Established TCFD in response to addressing systemic risks of impact of climate change on financial stability
IFAC	International Federation of Accountants	The global organization for the accountancy profession, comprising 180 member and associate organizations in 130 countries and jurisdictions, representing nearly 3 million professional accountants	Issued statements in support of global sustainability reporting standards under the umbrella of IFRSF Published a framework for implementing ISSB standards that explores how existing mechanisms already in place for adopting IFRS Standards may be appropriate or adapted for sustainability-related reporting
IOSCO	International Organization of Securities Commissions	The international body that brings together the world's securities regulators and is recognized as the global standard-setter for the securities sector	Sits on the Monitoring Board that oversees IFRSF Established a Technical Expert Group under its Sustainable Finance Taskforce that will undertake preparatory work in advance of

Acronym	Name	What they do	How they fit in with moves to global sustainability reporting standards
			IOSCO's potential endorsement of the ISSB as the global standard-setter for sustainability-related corporate reporting Observer of TRWG
UN SDGs	United Nations' Sustainable Development Goals	A plan of action for people, planet, peace and prosperity, signed by governments in 2015, comprising 17 Sustainable Development Goals and 169 targets to be achieved by 2030	No direct connection to global standard-setting but SDGs are a frequent reference point in corporate reporting
WEF / The Forum	World Economic Forum	An international organization for public-private co-operation, aiming to engage political, business, cultural and other leaders of society to shape global, regional and industry agendas	The WEF's International Business Council (IBC) has identified 21 common metrics for value creation, known as Stakeholder Capitalism Metrics. The project has proactively supported the development towards global sustainability reporting standards under the ISSB and advocates for global alignment Member of TRWG

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