



# **RULES FOR THE VERIFICATION OF SUSTAINABILITY REPORTS**

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Technical rules

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## CHAPTER 1 - GENERAL

### 1.1 Scope

These Rules define the procedures applied by RINA to verify Sustainability Reports.

Verification of Sustainability Reports is performed according to the verification requirements of an agreed scheme and any additional elements indicated by the supervisory body of the scheme.

For any matters not covered by these Rules, reference is to be made to the "GENERAL CONTRACT CONDITIONS GOVERNING SYSTEM, PRODUCT AND PERSONNEL CERTIFICATION", available from the RINA web site.

### 1.2 Criteria

The requirements of Sustainability Reports normally are available on the websites of the supervisors' body of the schemes.

At present, RINA offers verification of Sustainability Reports according to the following Guidelines:

- GRI Sustainability Reporting Guidelines, by *Global Reporting Initiative Guidelines*
- AA1000 Guidelines, by *AccountAbility*
- GBS Guidelines by *Gruppo Bilancio Sociale*
- Internal Guidelines by the Organization to be verified.

### 1.3 Terminology

The terminology to be used for the verification is the same as that used in the reference documents normally available on the websites of the supervisors' body of the schemes.

In the Global Reporting Initiative Guidelines (GRI Sustainability Reporting Guidelines) the verification is the "External Assurance".

## CHAPTER 2 – CONTRACT DEFINITION

### 2.1 Application

Organisations wishing to obtain RINA the Verification of Sustainability Report must provide RINA with the main data of their organisation and of their Sustainability Report, by filling in the "Informative Questionnaire" in all its parts or the same data in another format and sending it to RINA.

The purpose of the information required in the Informative Questionnaire is to enable RINA to check in advance the implementation of some requirements of the regulatory reference documents and to prepare a suitable quotation.

### 2.2 Contract

Organisations must formalise their order by sending RINA the "Request" form or a contract duly signed by the Chief Executive Officer or authorised representative, by way of a power of attorney.

On receipt of the request form or the signed contract, RINA will appropriately inform the organisation of its acceptance of the order.

The contract stipulated between RINA and the organisation covers:

- the document review of the organisation documents including telephone or email interviews;
- the on-site visit;
- any additional services stated in the offer.

## **CHAPTER 3 – SELECTION OF THE TEAM**

### **3.1 Team assignment**

RINA selects the team who will perform the activity and the personnel who will perform the independent technical review on the basis of the knowledge, skills and competency required, taking into consideration the verification requirements of the agreed scheme and any additional elements indicated by the supervisory body of the scheme.

The team is fully independent of all aspects of the Sustainability Report and have not assisted in the design of any Report components or of the Report information system, according to the procedures stated by the Committee for the Safeguard of Impartiality.

### **3.2 Team communication**

In advance of the verification, RINA will notify to the organisation in writing of the names of the team members; the organisation may object to these appointments, within 5 working days of the notification, giving their reasons.

RINA will reconstitute the team in response to any valid objection.

## **CHAPTER 4 - VERIFICATION**

### **4.1 Document review**

The organisation is to make available any information/documents requested by the agreed scheme.

Normally, the documents that the organisation shall be required to provide RINA are included in the following:

- chamber of Commerce registration (or equivalent document) up to date and, in

any case, less than six months old;

- the Sustainability Report;
- supporting documents to Sustainability Report.

The team will review the documents to ensure that they meet the established verification requirements and perform a cross-check between information provided in the Sustainability Report and data from other sources.

The team will identify questions and issues that need to be addressed with the organisation.

### **4.2 On-site visit**

The process also demands an on-site visit, to interview the representatives of the organization and main interested parties, to collect evidence supporting the Sustainability Report and to review of information flows for generating the reporting data.

The date of the on-site visit will be agreed with the organisation sufficiently in advance and officially confirmed at least one week before.

### **4.3 Draft verification report**

After the on-site visit, the team will provide a draft verification report to the organization that describes the carried out activities, summarises the results of the verification and modification or clarification requests of aspects that need to be further elaborated, addressed or integrated by the organization, if any.

Depending on the nature of the improvements/corrections and/or the provided documentation, an additional on-site visit could be needed.

#### 4.4 Final verification report

Upon receipt of responses and modified documents from the organisation, the draft verification report will be revised to reflect the responses of the organisation.

The final verification report will be issued once all the issues in the draft verification report have been solved by the organisation and accepted by RINA.

The final verification report will include the verification opinion.

If the findings are not satisfactorily solved and accepted:

- after 3 months of the first issuance of the draft verification report or
- there are more than three revisions

RINA reserves the right to terminate the contract.

#### 4.5 Independent technical review and approval of the final verification report

The final verification report is subjected to an independent technical review, to ensure that the verification meets all the requirements of the agreed scheme and of the RINA procedures.

The final verification report is subsequently approved by the authorised people.

#### 4.6 Verification statement

Once the verification process has been successfully completed a verification statement is issued to the organisation which contains the following information:

- name, address and other relevant information concerning the organisation;
- reference to the name of Sustainability Report with date and revision number;

- compliance with the verification requirements of the agreed scheme;
- in case of GRI G4 the option selected (Core or Comprehensive);
- any omissions and any necessary sentence on them;
- conclusions on the Sustainability Report;
- the verification statement approval date;
- an authorised signature;

### CHAPTER 5 - SUBSEQUENT VERIFICATION

In case of organisations wishing to obtain subsequent verification for their Sustainability Reports, necessary fulfillments are the ones described at chapters from 2 to 4 of the present Rules.

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