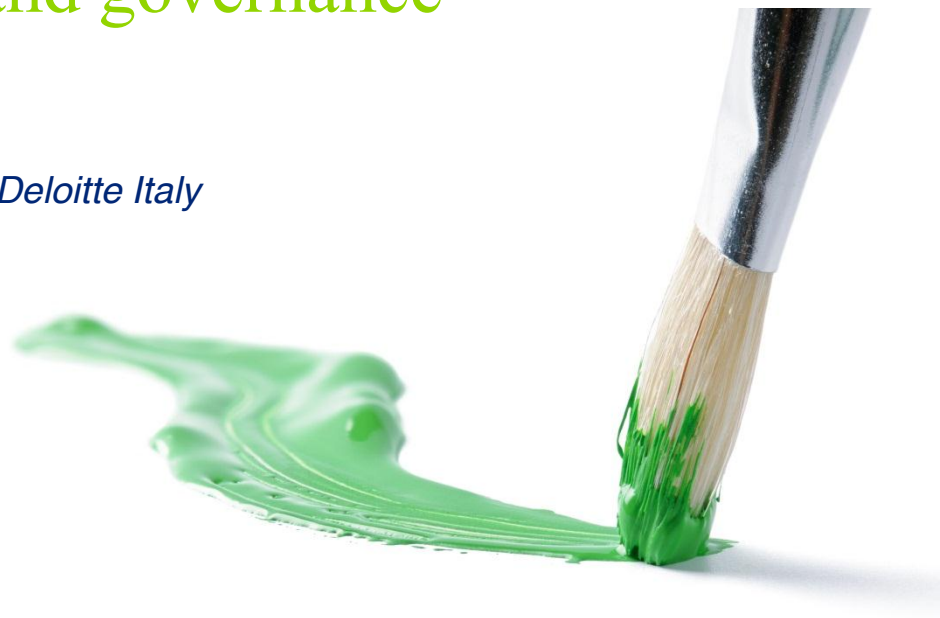


## ABI – CSR Forum 2013 Promoting transparency of environmental, social and governance issues

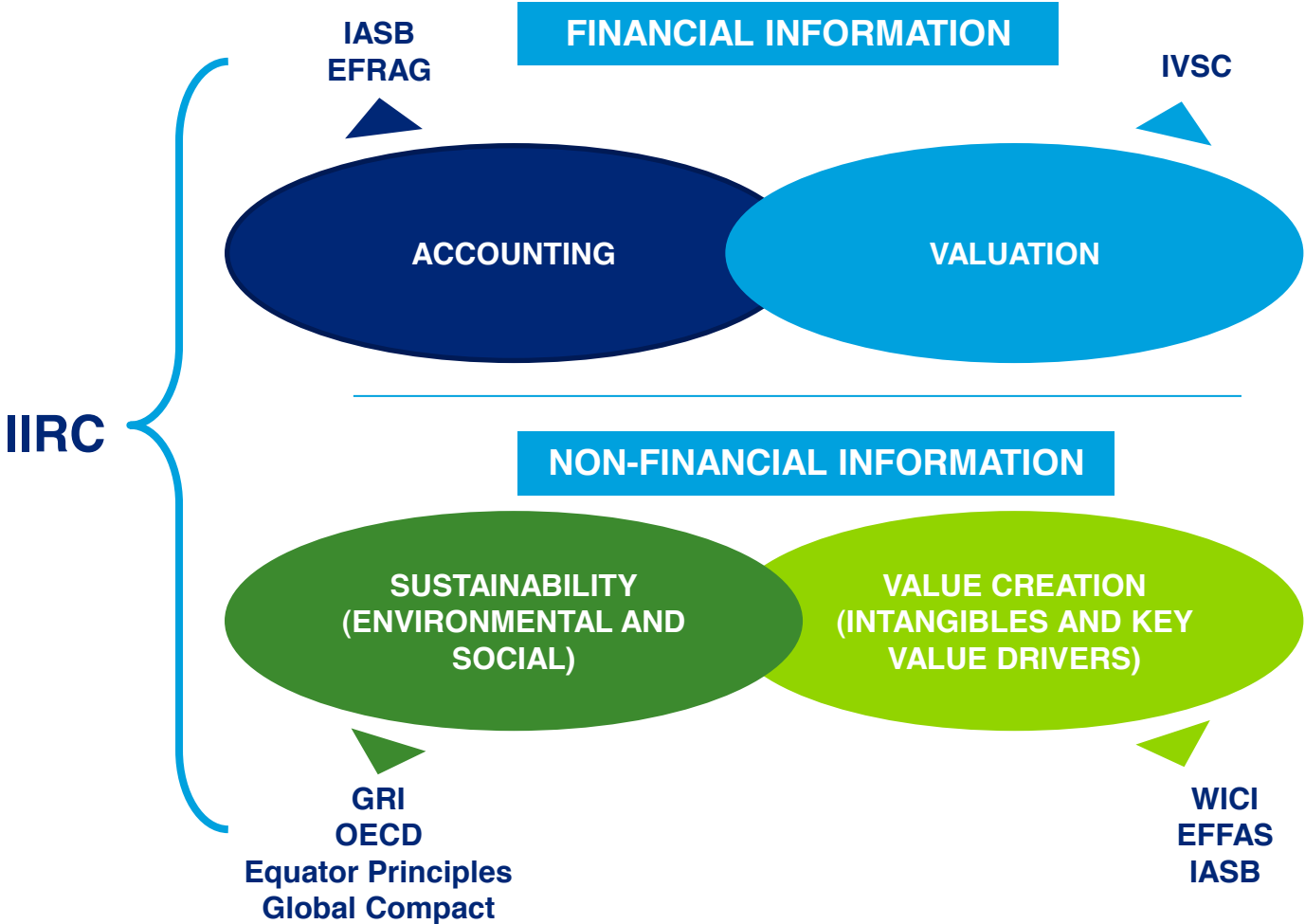
**Franco Amelio**

*Partner – Sustainability Services Leader Deloitte Italy*

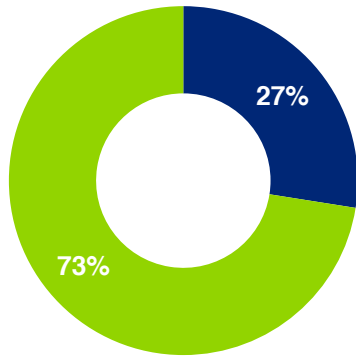


**Rome, 28 October 2013**

# International reporting standards



# 2012 Sustainability reporting in FTSE MIB 40



- Do not have a sustainability report
- Have a sustainability report

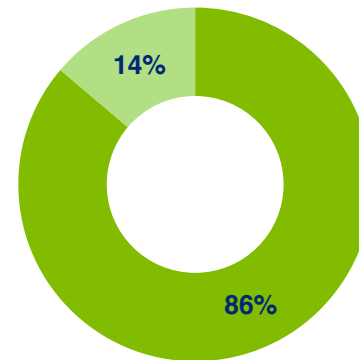


## Companies with a Sustainability Report

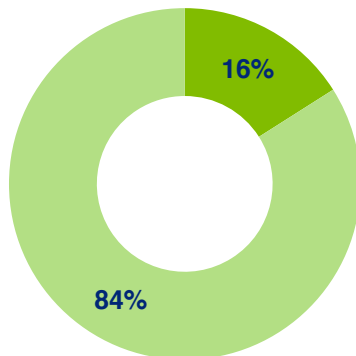
73% of companies in the index (29) prepares a Sustainability Report.

## Externally Assured Sustainability Reports

86% of Sustainability Reports (25 out of 29) have been externally assured.



- Assured reports
- Not-assured reports



- AA1000
- ISAE 3000



## Assurance Standards used

84% of externally assures Sustainability Reports (21 out of 25) have been assured according to the ISAE 3000 standard.

# Why to assure?

## ...today

- Increase internal accuracy and management of non financial information
- Reduce communication and reputational risk
- Improve the trust among internal and external stakeholders
- Enhance the approach to reporting system and disclosure attitude



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## What about the future of assurance of non financial information?

- Does Integrated thinking need integrated assurance?
- Stakeholder engagement and materiality: what changes on G4 Audit approach?
- The journey to the next generation of sustainability information requires positive assurance (ISAE 3000)?
- New requirements from regulators lead to new standards of assurance and new mandatory rules to attest non financial information?



**Deloitte.**