

# Analysis of Environmental, Social, and Governance Assurance Practices in Top Sustainable Companies

Financial press ranks the "most sustainable corporations" based on environmental, social, and governance (ESG) criteria



However, these criteria are often overlooked by external parties



## Comparative analysis of assurance presence, type, and providers (U.S. vs worldwide)



194 companies

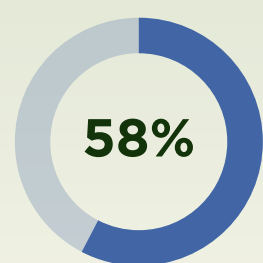
### Analyzed data on ESG reports

- Assured status
- Type of assurance
- Assurance standards cited
- Assurance provider
- Overlap with financial statement auditors

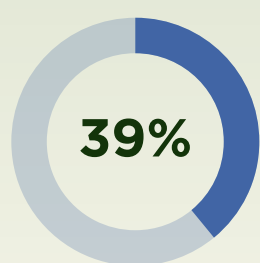
### Analyzed assurance links with:

- Industry sectors
- Stock exchanges
- Geographic locations

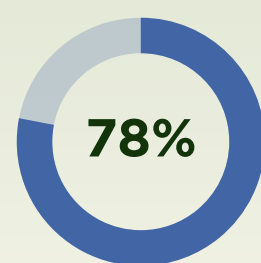
## ESG assurance trends and variations for sample companies



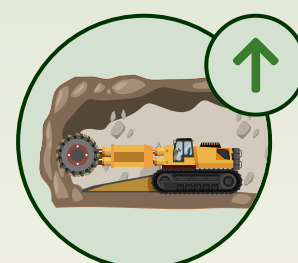
sought external assurance for ESG reports



U.S. companies had assurance



non-U.S. companies had assurance



Mining industry more likely to have assurance



NASDAQ- and NYSE-listed companies less likely to have assurance

**ESG assurance is essential for corporate sustainability, emphasizing the need for regulators, companies, and auditors to adopt best practices and consider a global framework**