



# Let Lingaro pave a path to social sustainability across your value chain.

**Data can build a house, but positive social change can create a home.** Lingaro can empower you with analytics that illuminate crucial yet often-overlooked success factors in sustainability reporting.

### Extensive Coverage of Topics by Social Sustainability Standards

- Addressing the concerns and issues of four major stakeholders:
  - Employees
  - Workers in the value chain
  - People in affected communities where the company operates
  - Consumers
- Engaging with stakeholders for comprehensive insights into social issues

### Stringent New Reporting Requirements Under ESRS

- Adapting to extensive ESRS reporting requirements for the first time
- Identifying and bridging gaps in current data and reporting practices
- Engaging with new internal stakeholders for effective reporting

### Challenges in Data Quality for Reporting

- Exposure to risks from absence of internal controls
- Complexities with newly reported and unaudited data
- Discrepancies from multiple, siloed, and fragmented data sources
- Calculation errors stemming from manual mistakes or formula errors
- Inconsistencies from lack of unified methodologies
- Limited accountability from incomplete audit trails

## Social Sustainability Under the European Sustainability Reporting Standards (ESRS)

Sector agnostic standards		ESRS S1 Own Workforce	ESRS S2 Workers in the Value Chain	ESRS S3 Affected Communities	ESRS S4 Consumers and End Users
Social		<b>Working Conditions</b>	<b>Working Conditions</b>	<b>Economic, Social, and Cultural Rights of Communities</b>	<b>Information-Related Impact to Consumers and/or End Users</b>
<b>ESRS S1 Own Workforce</b>	Sector specific standards (coming in 2026)	-Secure employment - Freedom of association -Working time - Collective bargaining -Adequate wages - Work-life balance -Social dialogue - Health and safety	-Secure employment - Freedom of association -Working time - Collective bargaining -Adequate wages - Work-life balance -Social dialogue - Health and safety	- Adequate housing - Land-related impact - Adequate food - Security-related impact - Water and sanitation	- Privacy - Freedom of expression - Access to high-quality information
<b>ESRS S2 Workers in the Value Chain</b>		<b>Equal Treatment and Opportunities</b>	<b>Equal Treatment and Opportunities</b>	<b>Civil and Political Rights of Communities</b>	<b>Personal Safety of Consumers and End Users</b>
<b>ESRS S3 Affected Communities</b>		-Gender equality - Employment and inclusion of persons with disabilities -Equal pay - Measures against violence/harassment -Training/skills development - Diversity	-Gender equality - Employment and inclusion of persons with disabilities -Equal pay - Measures against violence/harassment -Training/skills development - Diversity	- Freedom of expression - Freedom of assembly - Impact on human rights defenders	- Health and safety - Security of a person - Protection of children
<b>ESRS S4 Consumers and End Users</b>		<b>Other Work-Related Rights</b>	<b>Other Work-Related Rights</b>	<b>Rights of Indigenous Peoples</b>	<b>Social Inclusion of Consumers and End Users</b>
		-Child labor -Forced labor -Adequate housing -Privacy	-Child labor -Forced labor -Adequate housing -Privacy	- Free, prior and informed consent - Self-determination - Cultural rights	- Non-discrimination - Access to products and services - Responsible marketing practices

 **1,000+** topical data points

**375+** hours needed to compile necessary data for the first set of ESRS

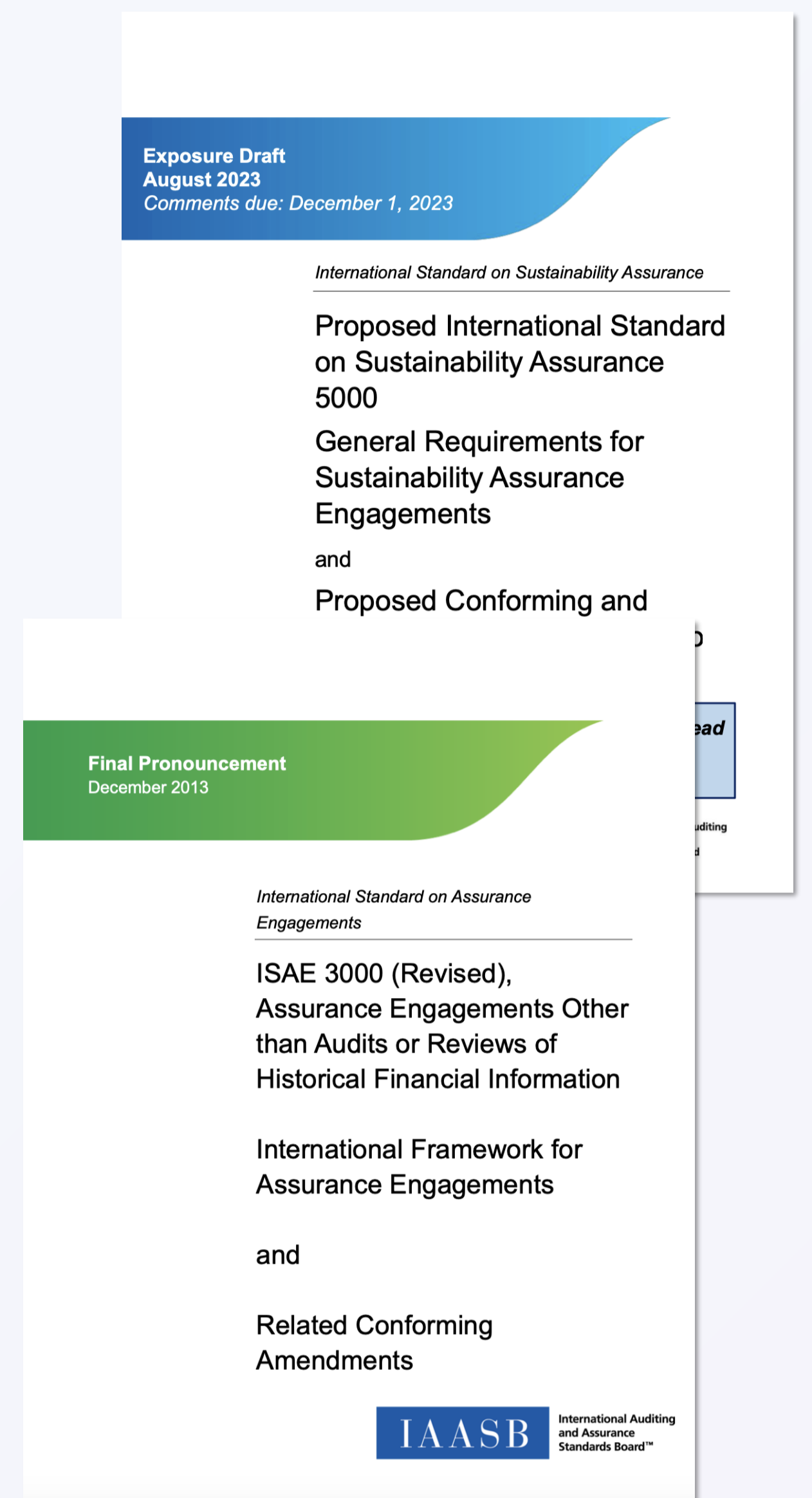
**40%** of topical data points are social

# Assurance Procedures in ISAE 3000 (R): What Should You Expect?

The aim of assurance practitioners is to ensure the reliability of sustainability information, which sheds light on the effects of environmental, social, cultural, or governance matters on the entity, as well as the entity's influence on these areas.

## Limited assurance engagement:

- The practitioner's conclusion is derived from **evidence sufficient to provide a negative form of expression within the report**, i.e., *"Based on the procedures performed, nothing has come to our attention to indicate that the [subject matter] is materially misstated."*
- For both reasonable and limited assurance engagements, practitioners use the same risk basis for planning their work and apply consistent levels of materiality when evaluating the outcome of tests.
- The responsibilities of the company include the following:
  - Establishing in-house methodologies and guidelines for preparation and reporting
  - Preparing information according to relevant criteria (e.g., ESRS, in-house methodologies)
  - Designing and maintaining an appropriate internal control system to support the reporting process
  - Ensuring the accuracy, completeness, and proper presentation of the reported information



The **International Auditing and Assurance Standards Board (IAASB)** is currently developing a global standard for sustainability assurance, the **International Standard on Sustainability Assurance (ISSA) 5000**, titled "General Requirements for Sustainability Assurance Engagements." This standard aims to provide a comprehensive, standalone framework applicable to all types of sustainability assurance engagements.

## Make an impact now — get your data attestation-ready with Lingaro.



### 1<sup>st</sup> STEP Sustainability Data Assessment

for unlocking success and creating visibility over customer starting point, possible road maps and feasibility study.



### 2<sup>nd</sup> STEP Stakeholder Workshops

for growth, addressing immediate concerns and future expansion as well as fostering long-term success and resilience.



### 3<sup>rd</sup> STEP ESG and Compliance Reporting

that capitalizes on pragmatic, actionable strategies rooted in our extensive knowledge and expertise.

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All things data

