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Verification of data for sustainability reporting purposes

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The usefulness of a report and the outcome of its assurance depend on the reliability of ESG (Environmental, Social, Governance) data. For this reason it is necessary to properly verify quantitative data, estimates and data from the value chain, along with the legal framework of this process.

I. Determining the legal basis and the standards of reference

Sustainability Reporting (SR) is regulated by the provisions of Chapter 6c of the Accounting Act, whilst the scope of disclosures is defined by the European Sustainability Reporting Standards (ESRS) contained in Delegated Regulation (EU) 2023/2772. The amended ESRS, adopted by the European Commission on 3 July 2026 will go into effect on 10 November 2026 and will apply to financial years beginning on or after 1 January 2027. For the year 2026 entities will choose between the existing ESRS Set 1, early adoption of the amended standards or ESRS Set 1 with the application of the exemptions provided therein. A narrower set of indicators increases the weight of each one, as an error in a single data point has a greater impact on the overall disclosures.

II. Assessing the quality characteristics and verifiability of information

Relevance and accurate representation, i.e. completeness, neutrality and freedom from material errors, are the fundamental quality characteristics of information. Enriching characteristics

include comparability, verifiability and comprehensibility. Verifiability means that an independent observer using the same methodology and the same source data comes to a similar conclusion. This sets a practical work standard: each indicator has a documented source, a described calculation method and a traceable calculation path from the source document to the figure in the report. The revised ESRS 1 prohibits the disclosure of immaterial information, which includes a verification of the decision to omit it and requires documenting the basis, recording the materiality assessment process and performing annual reassessments. Accurate representation does not mean absolute accuracy, but rather the disclosure of assumptions and sources of uncertainty, as well as the consistent application of the adopted methodology.

III. Mapping data sources and assigning responsibilities

The starting point is a register of data points that for each indicator specify the source system or document, the subject-matter owner, the approver, the frequency of updates and the methodology. The owners continue to be the units holding the primary information: the technical department for the use of energy and utilities, the human resources department for employment, accidents and wages, and the purchasing department for supplier data. The dispersion of sources is the main risk to the report's consistency, as the systems use different organizational boundaries, periods, and units of measure. Internal controls include the separation of the



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functions of preparing and approving the indicator, the second pair of eyes principle during calculations and the maintenance of an audit trail. In accordance with the Accounting Act the responsibility for ensuring that the report on activities meets the requirements of the act rests with the entity's management and members of its supervisory board, who are jointly liable to the company.

IV. Reconciling quantitative data with sources

The verification of numerical data combines several techniques. The first is reconciliation with a source that is independent of the reporting unit, for example, the use of energy with supplier invoices and accounting records, and the number of employees with the personnel and payroll system and documentation of Social Insurance Office accounts. The second is analysis of year-over-year differences and clarification of any changes that exceed the adopted materiality in relations to economic events, such as acquisitions, disposals or changes in the number of locations. The third is verification of the report's internal consistency, including of the subtotals, conversion rates and the scope of consolidation with the financial data. The fourth are sample tests and selective on-site audits. The version of the conversion rates is also subject to verification, as updating a rate without adjusting comparative data distorts the presented trend.

V. Estimating data not available through measurement

Scope 3 emissions (indirect emissions in the value chain) are to a large extent based on estimates, in view of which verification includes the methodology rather than only the calculation result. The GHG Protocol (Greenhouse Gas Protocol) remains the standard of reference, distinguishing between primary data from suppliers and secondary data based on industry averages and emission factors. Estimate documentation indicates the method, source and year of publication of the emission factor, along with the assumptions made and the reasons therefor. The share of primary data in Scope 3 emissions is subject to disclosure under ESRS E1-6 and thus also to assurance. As the transitional exemption for Scope 3 covered entities with up to 750 employees, after the increase in reporting thresholds to more than 1000 employees it has lost its practical significance.



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VI. Obtaining data from the value chain

The value chain cap mechanism protects entities with no more than 1000 people in average annual full-time employment in the previous financial year from demands that go beyond the scope of voluntary standards. Reporting entities flag information that exceeds the limit, advise of their right to refuse and in determining the status of their suppliers rely on their declaration. This mechanism will become part of Polish law with the entry into force of the act implementing Directive (EU) 2026/470, which is planned for 1 January 2027. Verification of responses focuses on their consistency with purchase volumes and industry data, as well as on the completeness of the form. If in the first three years of being subject to this obligation, some information remains unavailable, the entity explains any efforts it has made, the reasons and the step it plans to take.

VII. Documenting narrative disclosures and preparing the report format

Disclosures regarding policies, objectives and activities are based on internal documents: adopted policies with the date of approval and the approving authority, resolutions, procedures, registers of reported irregularities and training documentation. The description of an objective is verified for the base year, time horizon, the scope covered by the objective and status of implementation. The consistency of the SR with the financial statements and the remainder of the report on activities is a separate area of verification, in particular with regard to the scope of consolidation, employment data and amounts disclosed for the purposes of the Taxonomy. The entity prepares its report on activities in the European Single Electronic Format (ESEF), whereas the marking up of the section on sustainability remains suspended until the adoption of the digital taxonomy.



The information presented herein does not constitute comprehensive information or opinion. Consult your adviser before making any decisions.



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