

PURPOSE AND SCOPE

SGS Italia S.p.A. was commissioned by Idee Brand Platform Srl to conduct an audit with the purpose of validating the methodology and process of brand sustainability assessment behind the Sustainable Brand Platform (SBP).

The purpose of the platform developed by Idee Brand Platform Srl is to support brands to become aware of the strengths and weaknesses of their sustainability strategy and to take specific actions to achieve improvement objectives. At the same time, buyers and final consumers have access to a more detailed picture of the sustainability performance of the brand they are interested in.

This activity focused on verifying the reliability of the tool and its consistency with the main international reference standards and guidelines in the field of sustainability. In particular, the consistency of the process behind the SBP was assessed in relation to the purpose of the platform itself and the adequacy of:

- methodology used to assess the sustainability performance of brands;
- requirements contained in self-assessment questionnaires (for brands and their suppliers);
- algorithm of calculation used to assign the sustainability rating.

INDEPENDENCE OF THE AUDITOR AND QUALITY CONTROL

SGS Italia S.p.A. SGS affirms its independence from Idee Brand Platform Srl, being free from bias and conflict of interests with the Organization, its subsidiaries and stakeholders.

SGS Italia S.p.A. maintains an overall quality control system that includes directives and procedures on the compliance with the ethical principles and with the professional principles.

AUDITOR'S RESPONSABILITY

The responsibility of SGS Italia S.p.A. is to express an opinion concerning the consistency of the process behind the SBP regarding the purpose of the platform and the adequacy of:

- themes and aspects investigated in the self-assessment questionnaires (brand and suppliers) in terms of completeness and consistency with the main international guidelines and standards in the sector;
- methodology used and algorithm of calculation adopted for assigning the sustainability rating, in terms of attribution of weights and scores and input-output consistency.

METHODOLOGY

SGS Italia SpA conducted an audit focusing on process analysis, methodology, questionnaires, calculation algorithm, focusing on the significant objectives of the verification activity.

The audit included the following activities:

- desk analysis of the main available documentation useful to deepen, in a preliminary phase, the methodology consistent with the objectives of the platform;
- checking the technical structure, user experience (UX) and user interface (UI) tests.

The audit team was chosen on the basis of the technical competence, experience and qualification of each member, in relation to the different dimensions assessed.

The activities took place in the period December 2021 and January 2022.

CONCLUSIONS

According to the work carried out, SGS Italia S.p.A. considers that Idee Brand Platform Srl has achieved the objectives under verification in relation to the methodology and the process of evaluating the sustainability performance of the brands behind the Sustainable Brand Platform (SBP).

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