

BDO LUXEMBOURG

Sustainability Assurance Services



Earning Trust in an increasingly complex world

It is easy to feel lost in a post-omnibus sustainability world, with half-finished double-materiality assessments, disjointed reporting structures and mountains of data littering the desks of sustainability teams across Europe and beyond.

BDO Luxembourg aims to help its clients navigate a route through the ambiguity. Whether it's labour conditions in your supply chain, the performance of your environmental management system, the accuracy of your carbon footprint or the integrity of your disclosures, BDO can help your firm find clarity and direction in the uncertainty.

Our sustainability assurance services are wide-ranging, from light-touch internal health checks to full reasonable assurance audits of corporate disclosures. Nevertheless, our intention is always the same – to provide validation of approach and generate actionable insight.

The ultimate outcome of our work is the enhancement of the effectiveness, efficiency and impact of your approach to the management of sustainability matters, while adding credibility and value in the eyes of your stakeholders.



CORPORATE REPORTING

- ▶ Limited or reasonable assurance of corporate sustainability disclosures according to recognised international reporting standards.
- ▶ Pre-assurance assessment of corporate disclosures to support identification of gaps and improvement opportunities, in addition to external audit preparation.

MATERIALITY ASSESSMENT

- ▶ Review of single/double materiality assessment to provide assurance of alignment to international standards, validation of outputs and identification of opportunities for process improvement and effective strategy development.

ESG GOVERNANCE

- ▶ Review of internal controls governing the management of ESG impacts, risks and opportunities, as well as associated performance data.
- ▶ Audit of internal reporting, whistleblowing and other business ethics programs.

ENVIRONMENTAL MANAGEMENT AND DUE DILIGENCE

- ▶ Review of ISO14001 environmental management systems to support effective operation and/or preparations for formal certification or surveillance audits.
- ▶ Completion of target or acquisition-side risk-based ESG due diligence assessments to support effective decision-making.

CLIMATE RISK

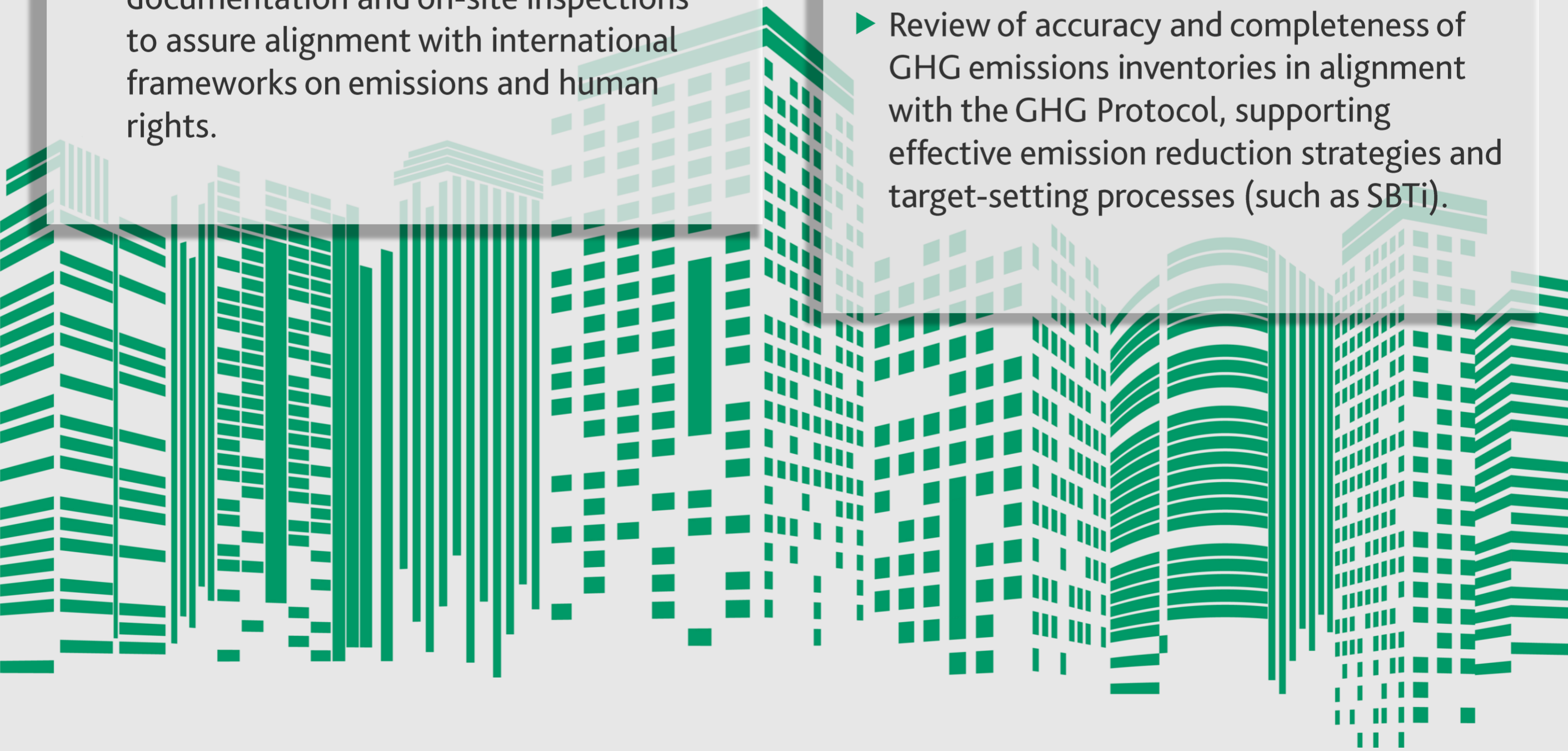
- ▶ Analysis of completed scenario-based climate risk assessments to assess comprehensiveness, validity of outputs, adequacy of methodology and alignment to international standards.

SUPPLY CHAIN & LABOUR

- ▶ Assessment of the appropriateness of the management system established to address environmental and social risks and impacts in supply chains. Includes formal review of controlling documentation and on-site inspections to assure alignment with international frameworks on emissions and human rights.

CARBON ACCOUNTING

- ▶ Review of accuracy and completeness of GHG emissions inventories in alignment with the GHG Protocol, supporting effective emission reduction strategies and target-setting processes (such as SBTi).



INTERESTED?

Get in touch with our experts:



Anke Schelling

Partner – External Audit

+352 45 123 594

anke.schelling@bdo.lu



Christoph Schmitt

Partner – External Audit

+352 45 123 385

christoph.schmitt@bdo.lu



Damien Appasamy

Partner – External Audit

+352 45 123 406

damien.appasamy@bdo.lu



Fani Xylouri

Senior Manager – Sustainability Services

+352 45 123 394

fani.xylouri@bdo.lu



Malcolm Bryson

Manager – Sustainability Officer

+352 45 123 797

malcolm.bryson@bdo.lu

Next steps:

- ▶ **A qualification meeting:** We offer you an initial appointment with our experts to understand your priorities and qualify your specific needs. This in-depth discussion will allow us to identify the key issues facing your organisation and better understand your expectations.
- ▶ **A tailored offer:** At the end of this meeting, you will receive a personalised proposal, adapted to your needs in terms of the topics discussed and the depth of the analysis required

Target Sectors:

- ▶ Companies operating in industrial sectors
- ▶ Commercial companies
- ▶ Companies with local and/or international operations
- ▶ Public sector and entities financed by the public sector

We speak:

- ▶ English 
- ▶ French 
- ▶ German 
- ▶ Luxembourgish 

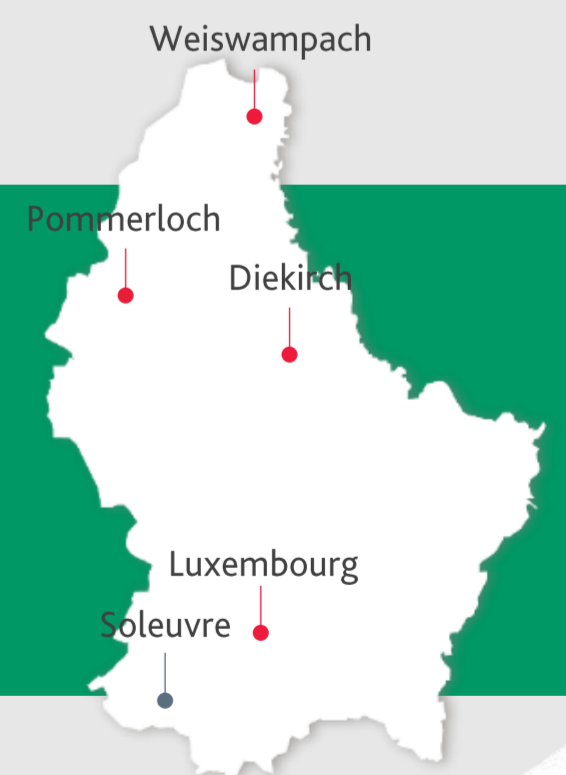
BDO in Luxembourg

▼
Audit &
Assurance

▼
Advisory

▼
Business Services &
Outsourcing

▼
Tax



This publication has been carefully prepared, but it has been written in general terms and should be seen as containing broad guidance only. This publication should not be used or relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained in this publication herein without obtaining specific professional advice.

Please contact the appropriate BDO Member Firm to discuss these matters in the context of your particular circumstances. No entity of the BDO network, nor the BDO Member Firms or their partners, employees or agents accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it. BDO is an international network of public accounting firms, the BDO Member Firms, which perform professional services under the name of BDO. Each BDO Member Firm is a member of BDO International Limited, a UK company limited by guarantee that is the governing entity of the international BDO network.

Service provision within the BDO network is coordinated by Brussels Worldwide Services BVBA, a limited liability company incorporated in Belgium with its statutory seat in Brussels. Each of BDO International Limited (the governing entity of the BDO network), Brussels Worldwide Services BVBA and the member firms of the BDO network is a separate legal entity and has no liability for another such entity's acts or omissions. Nothing in the arrangements or rules of the BDO network shall constitute or imply an agency relationship or a partnership between BDO International Limited, Brussels Worldwide Services BVBA and/or the member firms of the BDO network.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.
© 2026 BDO Audit. All rights reserved.
www.bdo.lu

