

# The Future Of Climate Assurance

Seven Trends Transforming How Organizations  
Manage Climate Risk And Responsibility





# Top Trends Impacting Your Business

The landscape of climate assurance is rapidly evolving. Organizations worldwide are facing new challenges and opportunities as they strive to meet regulatory requirements and stakeholder expectations. Here are seven emerging trends that are shaping the future of climate assurance and having an impact on operations, budgets and priorities.

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# Global Regulations Are Tightening, With Europe Leading The Charge

The global climate assurance landscape is shifting rapidly and regulation is at the heart of it. Europe is setting the pace with policies like the Corporate Sustainability Reporting Directive (CSRD), the Carbon Border Adjustment Mechanism (CBAM) and the Green Claims Directive, while other regions, including the US and China, are quickly catching up. These developments are reshaping how organizations report on environmental and social impacts, with a clear shift towards verified, forward-looking disclosures, particularly around Scope 3 emissions and double materiality.

The EU Omnibus proposals signal an even deeper integration of sustainability into corporate law. By amending multiple existing directives, they aim to reinforce consistency, accelerate implementation and ensure that sustainability reporting carries legal and financial weight. For companies operating across borders, this means that regulatory expectations are not only becoming more complex but also more connected, with implications for governance, accountability and risk management.

## How To Turn Regulatory Change Into Opportunity

### Do Your Research And Prepare

For many businesses, meeting these requirements will involve a rethink of systems, controls and partnerships. But this shift is also a chance to demonstrate credibility, strengthen stakeholder confidence and embed resilience into sustainability strategies. Those who act early will be better prepared to align with the growing list of frameworks, from European Sustainability Reporting Standards (ESRS) and Global Reporting Initiative (GRI) to the evolving requirements of regulation changes.

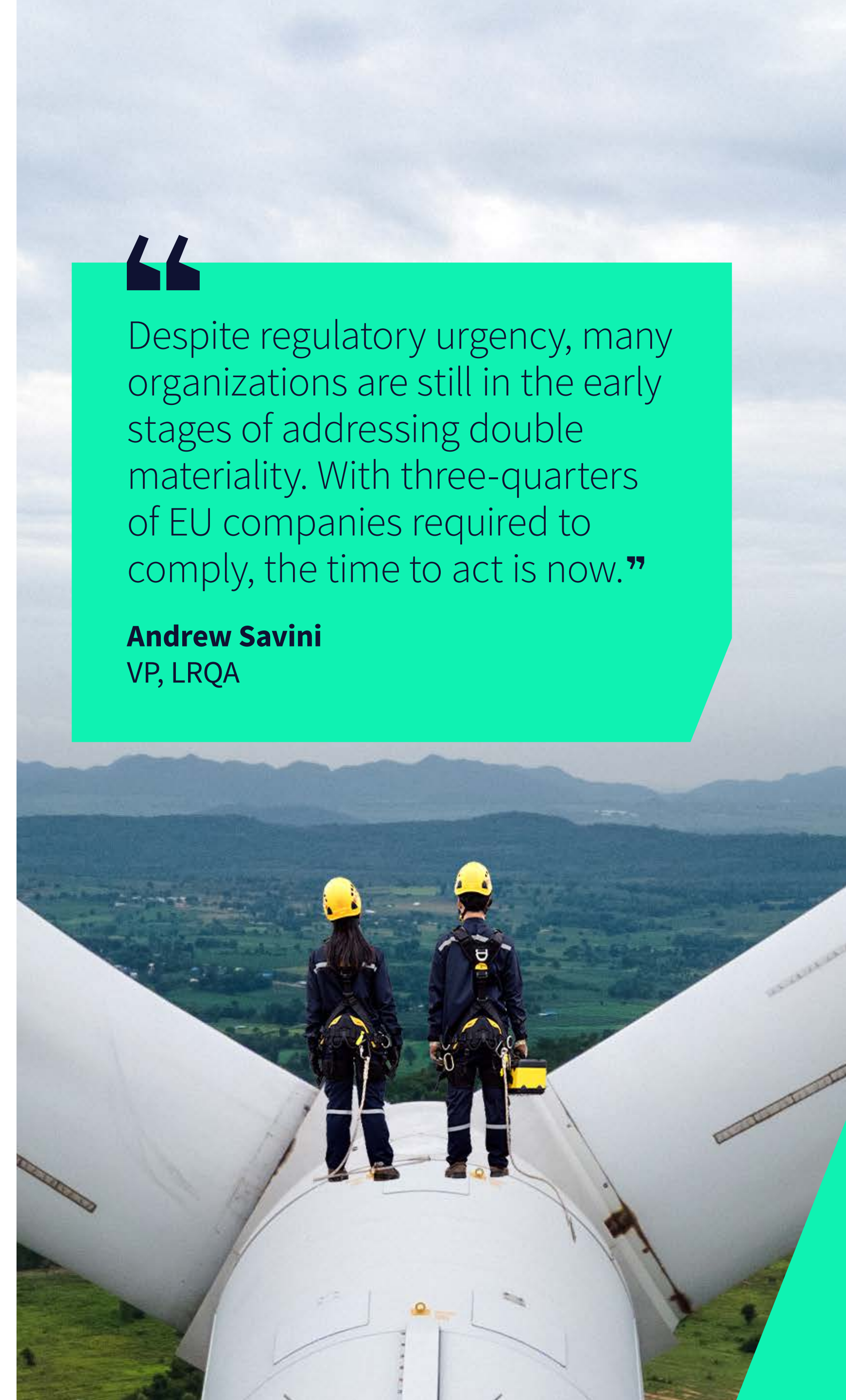
Getting ahead means understanding not just the scope of requirements but the intent behind them – to create a more resilient, transparent and accountable future. With the support of LRQA, businesses can turn compliance into a competitive advantage and build climate strategies that are not only credible but future-proof.

**See our regulatory emission schemes  
services to find out how we can help**



Despite regulatory urgency, many organizations are still in the early stages of addressing double materiality. With three-quarters of EU companies required to comply, the time to act is now.”

**Andrew Savini**  
VP, LRQA





# Stakeholders Demand Increased ESG Transparency And Accountability

Transparency around ESG data is no longer a nice-to-have, it's a core expectation from stakeholders across the value chain. Investors, customers, employees and regulators are all seeking clearer, more consistent insights into how organizations are managing climate-related risks and impacts. The ability to disclose high-quality, decision-useful data has become a key marker of credibility.

This shift reflects a broader movement: ESG performance is now seen as fundamental to business resilience. Reputation, access to capital and supply chain relationships increasingly depend on whether companies can demonstrate real progress – backed by evidence, not just intentions. With this comes growing pressure to align with recognized frameworks such as GRI, Science Based Targets Initiative (SBTi) and the Task Force on Climate-Related Financial Disclosures (TCFD), and to ensure ESG disclosures are accurate, complete and independently assured.

**Contact us**

## Build Credibility Through Accurate, Assured Data

Organizations must move beyond reactive compliance and take a more proactive, strategic approach to reporting. That means building robust data systems, improving internal collaboration, and maintaining consistency across the full reporting cycle, not just at the year-end. Independent assurance helps ensure that disclosures meet stakeholder expectations and regulatory requirements with confidence.

LRQA works with clients to strengthen their ESG reporting through readiness assessments, inventory management planning and data verification aligned to evolving global standards. The result: more credible, transparent reporting that supports long-term business goals.

**Verify your data, information and reports**



Ensure the transparency of data so that it can be verified on the first attempt without spending time on subsequent corrections.”

**Neville Dias**

LRQA Global Verifier, USA



# A Growing Skills Gap Is Holding Back Credible Climate Reporting

As climate disclosure expectations grow, many organizations are finding themselves underprepared. A global skills gap in sustainability is making it harder to gather accurate data, align with frameworks and complete external assurance with confidence.

Those responsible for ESG reporting often lack the training or resources needed to keep up with evolving requirements. This not only slows progress but increases the risk of errors, delays and scrutiny from stakeholders.

[View our ESG and climate training courses](#)

## Build Internal Capability To Deliver Credible Results

Closing the gap means more than hiring – it requires building internal understanding, ownership and accountability. When people know their role in the reporting process, data becomes more consistent, complete and ready for verification.

At LRQA, we help clients upskill their teams through practical training and guidance, giving them the tools to meet today’s climate assurance demands.

[Get in touch with us to ask about training](#)



A BCG and Microsoft study indicates that 76% of respondents struggle with the nascency and rapid evolution of sustainability skills, leading to challenges in workforce training. Only 43% of Fortune 100 board members have ESG experience.”

**Andrew Savini**  
VP, LRQA





# Technology Is Essential, But The ESG Tech Space Is Overcrowded

Technology plays a vital role in helping organizations manage complex climate and ESG data, particularly for tracking Scope 3 emissions, automating reporting, and improving data accuracy. But with the surge in ESG platforms and AI tools, the market has become saturated and difficult to navigate.

Not all solutions are built with assurance in mind. Some lack credibility, others aren't validated by third parties, and many require significant effort to integrate into existing systems. For companies under pressure to move quickly, it's easy to invest in tools that promise speed but fall short on rigour.

## Choose Tools That Support Assurance, Not Just Reporting

The right technology should support your sustainability goals and simplify assurance, not complicate it. That means understanding what your business needs, validating tools through trusted providers and not overlooking simple, proven methods when they work.

At LRQA, we help clients assess ESG technology choices with an assurance lens, ensuring that what's implemented is fit for purpose, robust and ready to stand up to scrutiny.

**Get in touch to see how we can support you**



The market is saturated with calculation tools, so be wary when selecting a partner.”

**Derek Markolf**  
LRQA Global Verifier, US





# Strategy And Operations Remain Disconnected In Many Organizations

Many organizations have well-defined climate strategies but when it comes to implementation, the day-to-day operations often fall out of sync. This disconnect between ambition and action can stall progress, especially when roles, responsibilities and data processes aren't clearly defined across the business.

Sustainability goals can only deliver impact when they're embedded into operational systems – from procurement and supply chain to finance and facilities. Without clear procedures and alignment, even the best strategies can fall short of delivering measurable results. In a LRQA-hosted forum, 80% of companies said they lacked the resources and leadership engagement necessary to address greenwashing risks effectively.

## Align Goals With Day-To-Day Execution

To close the gap between strategy and operations, organizations need to take a more structured approach to data and assurance readiness. That starts with developing a robust inventory management plan that clearly defines roles and responsibilities. Regular evidence gathering throughout the year – not just at reporting deadlines - helps reduce verification delays and improves overall data quality.

Records should be consistently stored and easily accessible, both for internal use and third-party assurance. When companies plan ahead and embed assurance into operational routines, they can ensure data integrity, minimise risk and turn climate goals into measurable outcomes. At LRQA, we support clients in integrating assurance into their everyday processes – building confidence from boardroom to factory floor.

**Contact us to learn more about aligning your assurance strategy**



“Define a clear methodology to get data from each GHG source including internal controls.”

**Beatriz Herbada**  
LRQA Global Verifier, Spain





# Net Zero Goals Are High, But Real Progress Is Falling Short

Many organizations have set bold Net Zero targets but few have clear, actionable plans to reach them. While commitments continue to grow, progress often stalls due to unclear baselines, overreliance on offsets or limited investment in long-term emissions reduction strategies.

The result is a growing gap between ambition and action. Companies may report on progress but without robust data and credible pathways, their claims are increasingly exposed to scrutiny from investors, regulators and the public.



Align assurance with strategic sustainability goals to create long-term value.”

**Elisa Galvan**

LRQA Global Verifier, Mexico

## Align Your Goals With Carbon Neutrality And Net Zero Standards

Delivering on Net Zero ambitions starts with accurate, science-based emissions data and a clear roadmap. That includes measuring and tracking progress using recognized frameworks such as ISO 14068, PAS 2060 or the GHG Protocol. Companies should prioritize direct emissions reductions particularly Scope 1 and 2 and carefully assess any use of offsets to ensure transparency, permanence and credibility.

Energy efficiency, renewable energy sourcing and strong governance all play a role in creating more resilient, verifiable decarbonization strategies. LRQA supports clients in developing climate assurance frameworks that not only meet today’s expectations but help deliver on the long-term commitments they’ve made.

**Explore our climate and carbon  
verification services**



# Scope 3 Decarbonization Is Stalled By Supply Chain Opacity

For many organizations, Scope 3 emissions, those generated across the value chain, represent the largest portion of their carbon footprint. Yet tracking and reducing these emissions remains one of the biggest challenges in climate assurance, largely due to limited visibility and inconsistent data from suppliers.

Without accurate supplier data, companies are forced to rely on estimates or default values, which undermines the credibility of their reporting. As regulations like the EU’s Carbon Border Adjustment Mechanism (CBAM) demand real emissions data, the pressure to improve supply chain transparency is only increasing.



Strong supplier and stakeholder engagement is essential for robust ESG reporting.”

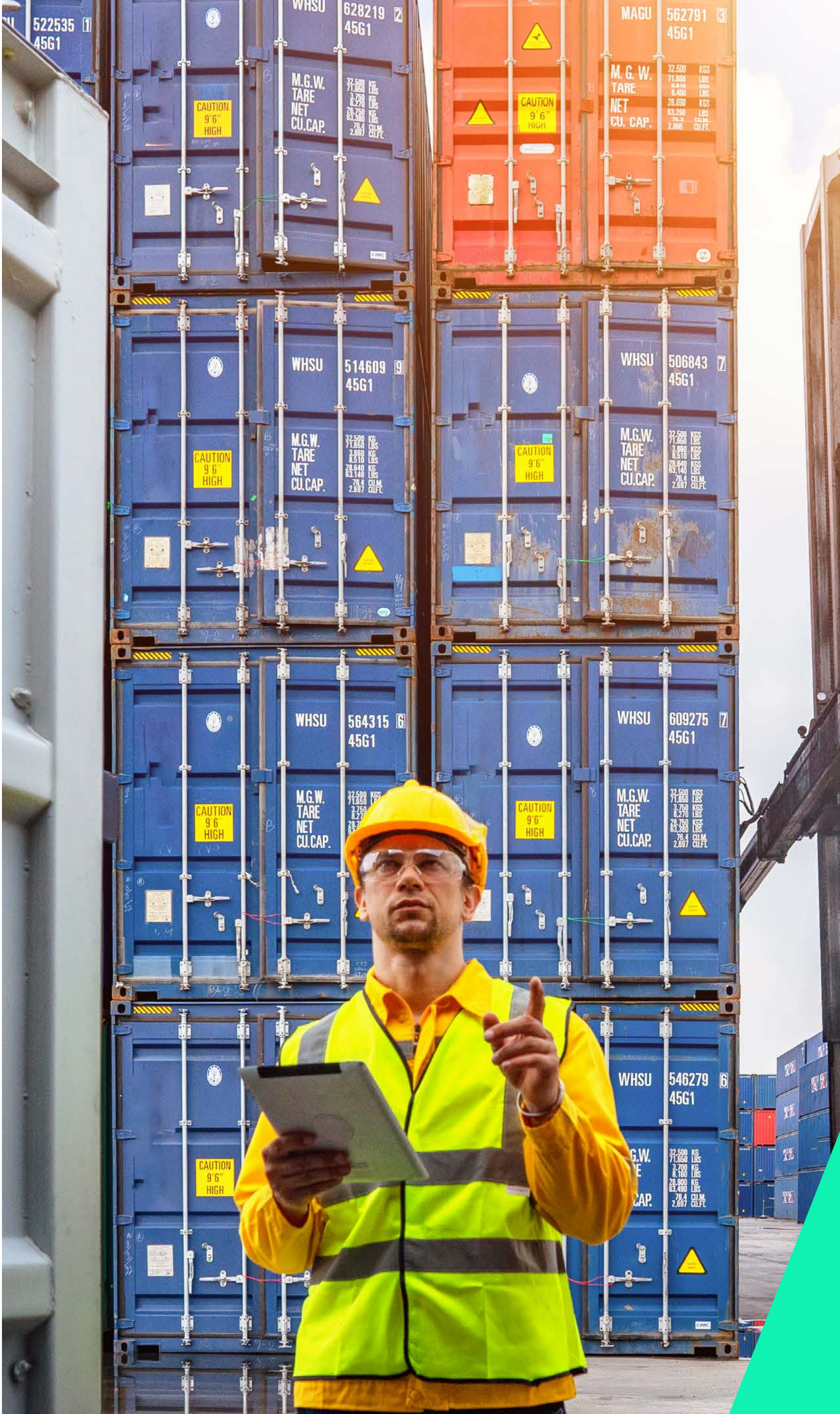
**Elisa Galvan**  
LRQA Global Verifier, Mexico

## Strengthen Supplier Engagement For Better Data

Effective Scope 3 decarbonization starts with proactive collaboration. Engaging suppliers early, communicating expectations clearly and supporting them in data collection efforts can significantly improve the quality of emissions reporting. Companies should start with spend-based data where needed, but work towards gathering actual emissions data wherever possible.

Encouraging supplier participation in product-level Lifecycle Assessments (LCAs), aligning to standards such as ISO 14067 and maintaining a consistent process for data gathering all help build a stronger foundation for Scope 3 assurance. At LRQA, we help clients integrate supplier engagement into their assurance strategies, improving data quality, reducing verification delays and building resilience across the value chain.

**Learn more about our product carbon footprint services**





# Why LRQA?

Whether you're measuring your organizational carbon footprint, validating product emissions, or preparing for mandatory climate disclosures, LRQA provides the independent assurance and verification services you need to build confidence in your data and meet stakeholder expectations.

We understand that every organization's sustainability journey is different and so are the risks, regulations and reporting challenges you face.

With over 20,000+ audits and verifications completed each year, our experts work closely with clients to improve the integrity of their climate reporting, across increasingly complex supply chains.

# What Makes LRQA Unique?



## Global Reach

Local expertise in countries all over the world, with consistent delivery across your sites and supply chain.



## Flexible Delivery

On-site or remote, we tailor our services to suit your operations and timelines.



## Proven Credibility

A trusted verification partner, helping shape international standards and frameworks.



## Sustainability-First

One of the world's leading ESG assurance providers, with deep experience in GHG and supply chain data.

**61,000+**  
clients globally

**5,000+**  
colleagues globally

**900+**  
ESG specialists

Operating in  
**150+**  
countries

**Enhance transparency, meet ESG corporate objectives and build stakeholder trust through independent verification and report assurance with LRQA.**

**Esg And Verification Services**





## About LRQA

LRQA is the leading global assurance partner, bringing together decades of unrivalled expertise in assessment, advisory, inspection and Cybersecurity services.

Our solutions-based partnerships are supported by data-driven insights that help our clients solve their biggest business challenges. Operating in more than 150 countries with a team of more than 5,000 people, LRQA's award-winning compliance, supply chain, Cybersecurity and ESG specialists help more than 61,000 clients across almost every sector to anticipate, mitigate and manage risk wherever they operate.

In everything we do, we are committed to shaping a better future for our people, our clients, our communities and our planet.

## Get In Touch

Visit [lrqa.com](https://lrqa.com) for more information or email [enquiries@lrqa.com](mailto:enquiries@lrqa.com)



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