MAPPING GLOBAL REPORTING AND ASSURANCE PRACTICES

- **Canada**: 94.0% ESG Reporting, 44.7% Rate of ESG Assurance, 75.0% Assurance Provided by Audit Firms or Affiliated Firms
- **Turkey**: 72.0% ESG Reporting, 33.3% Rate of ESG Assurance, 61.5% Assurance Provided by Audit Firms or Affiliated Firms
- **Russia**: 92.0% ESG Reporting, 32.6% Rate of ESG Assurance, 93.3% Assurance Provided by Audit Firms or Affiliated Firms
- **China**: 79.0% ESG Reporting, 27.8% Rate of ESG Assurance, 59.1% Assurance Provided by Audit Firms or Affiliated Firms
- **South Korea**: 92.0% ESG Reporting, 93.5% Rate of ESG Assurance, 5.30% Assurance Provided by Audit Firms or Affiliated Firms
- **Japan**: 99.0% ESG Reporting, 47.5% Rate of ESG Assurance, 62.8% Assurance Provided by Audit Firms or Affiliated Firms
- **Hong Kong**: 100% ESG Reporting, 26.0% Rate of ESG Assurance, 23.1% Assurance Provided by Audit Firms or Affiliated Firms
- **Australia**: 100% ESG Reporting, 56.0% Rate of ESG Assurance, 100% Assurance Provided by Audit Firms or Affiliated Firms
- **Singapore**: 93.2% ESG Reporting, 20.8% Rate of ESG Assurance, 53.8% Assurance Provided by Audit Firms or Affiliated Firms
- **Indonesia**: 90.0% ESG Reporting, 20.0% Rate of ESG Assurance, 33.3% Assurance Provided by Audit Firms or Affiliated Firms
- **United Kingdom**: 99.0% ESG Reporting, 54.5% Rate of ESG Assurance, 53.5% Assurance Provided by Audit Firms or Affiliated Firms
- **Germany**: 94.0% ESG Reporting, 63.0% Rate of ESG Assurance, 93.8% Assurance Provided by Audit Firms or Affiliated Firms
- **Italy**: 98.0% ESG Reporting, 73.5% Rate of ESG Assurance, 97.3% Assurance Provided by Audit Firms or Affiliated Firms

**Regions and Countries**
- **North America**: Canada, United States, Mexico, Brazil, Argentina
- **Europe**: France, Spain, Italy, United Kingdom, France
- **Asia**: China, Japan, Hong Kong, South Korea, India, Australia, Singapore, Indonesia, Turkey
- **Other**: Russia, Saudi Arabia