INDIKA EDUSSURIYA

Principal Consultant & Lead Verifier | Sustainability Assurance, GHG Verification & ESG Due Diligence

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PROFESSIONAL PROFILE

Sustainability assurance and verification specialist with 16 years in sustainability consultancy and assurance, and 8 years in ESG investment due diligence, impact modelling, and climate and transition impact assessment. Lead Verifier for GHG verification, sustainability report assurance and UK Government RTFO/SAF schemes, with technical leadership experience at SGS, TÜV Rheinland and UKAS in developing assurance methodologies, quality management systems and training aligned with ISO17029, ISQM 1 & 2 and the IESSA Code.

Industrial installation experience covers switchgear, power protection, train component manufacturing, power control relay manufacturing, kiln fired clay products manufacture (UK and EU), fertiliser manufacturing (Saudi Arabia) and electricity distribution (UK), applying risk based data and control testing, materiality assessment, sampling and site inspection.

16 years	8 years	145	3,000+
Sustainability consultancy & assurance	ESG due diligence & climate impact	Assurance projects, 2022 to 2026	Assurance man days

CORE EXPERTISE

- **Sustainability report assurance:** ISAE3000 (Revised), ISSA5000, AA1000AS, ISAE3410, ISO14064-3, ISO14019-2 & 4.
- **Assurance footprint (2022 to 2026):** United Kingdom (108), United Arab Emirates (14), United States of America (11), Netherlands (8), Qatar (1), France (2), Switzerland (1), Hungary (1).
- **Data and information auditing:** risk based verification planning (inherent and control risk analysis), materiality assessment, data and control sampling, data flow and IT system testing, recalculation, and site inspection of metering and records.
- **Industrial sector experience:** heavy steel manufacturing (train and rail components), power control relays, electrical switchgear assembly and servicing, electronic component manufacturing, clay products and ceramics (kiln firing), fertiliser manufacturing, electricity distribution, transport fuels, pharmaceutical manufacturing and industrial manufacturing groups.
- **Climate and nature:** TNFD, TCFD and IFRS S2 impact assessments, strategic planning support, business objective, KPI, target and metric design.
- **Transport fuels:** Renewable Transport Fuel Obligation (RTFO) Lead Auditor and Sustainable Aviation Fuel (SAF) Mandate, Department for Transport, UK.
- **Certified scopes:** ISO14064-3 (GHG emissions), ISO20121, ISO14001, SA8000, ESG report assurance, ESG certification, and internal training at SGS for ISO14068-1 (carbon neutrality).
- **Standards development:** Member of the Pilot Project Group for the United Nations Sustainable Development Goals Impact Standards (UNSDG Impact Standards), member of the IIOA Sustainability Group, member of the UKAS pilot project group for ISO53001:2026, member of TIC council voluntary assurance working group, technical training support for sustainability assurance technical team at SGS global.

PROFESSIONAL EXPERIENCE

ROSS Services Ltd, High Wycombe, UK & Colombo, *Principal Consultant & Lead Verifier* *2023 – Present*

UK registered firm in verification, validation and assurance: GHG verification (ISO14064-3), carbon neutrality validation (ISO14068-1), RTFO/SAF verification and sustainability assurance (ISAE3000, ISSA5000, AA1000AS).

Assurance & Verification Engagements

Large Scale Manufacturing Company, Netherlands *2026*

- ESG assurance for a multi entity industrial manufacturing group.
- ISO14064-3 limited assurance verification of the FY2025 group GHG inventory.

Large Scale Pharmaceutical Research & Manufacturing Company, Switzerland (pharmaceutical packaging) *2026*

- ISO14064-3 limited assurance verification of the FY2025 group GHG inventory (GHG Protocol, ISAE3000 reference) across production sites in Germany, the USA and Singapore.
- Review of an SBTi approved 2021 base year, Scope 2 market and location based reporting with guarantees of origin, and Scope 3 Category 1 purchased goods supplier data, supporting the client's CDP disclosure.

Large Scale Trading Company, France *2026*

- ISAE3000 limited assurance on four CSR and HR KPIs supporting the group's EcoVadis assessment: supplier CSR coverage, employee performance appraisal, employee ethics training and renewable energy.
- ISO14064-3 verification of the FY2025 organisational GHG inventory (location based Scope 2).

Medium Scale Consultancy Firm, Netherlands *2026*

- Sustainability report assurance services; GHG emissions verification against ISO14064-1 and the GHG Protocol.
- Verification of the 2025 carbon inventory under ISO14064-3 with overall assurance under ISSA5000, together with two employee engagement KPIs reported in the 2025 Impact Report.

ESG Due Diligence, Climate & Nature Risk Engagements

BluWin UK *Mar 2023 – Jan 2025; Oct 2025 – Mar 2026*

- Due diligence for ESG investments: climate impact assessments, valuations and reporting on company cash flow, assets and business resilience.
- Taskforce on Nature related Financial Disclosures (TNFD) assessments and reporting.
- Project finance evaluations: green finance, green bonds and net zero financing.
- Internal audit for BluWin Bangladesh for GOTS accreditation against ISO17065:2012.

Lakhodair Landfill Gas (Methane) Removal Project, Pakistan *Dec 2025 – Mar 2026*

- Financial feasibility assessment of methane collection and commercialisation options.
- Financial modelling for methane collection, carbon credits and technology options.

A&A Accounting & Audit Services Ltd, UK *2024; Dec 2025 – Apr 2026*

- Climate impact assessment on company cash flow, assets and business resilience.
- ESG due diligence and feasibility studies for sustainability related projects.

Komar Brand, USA *Dec 2025*

- TNFD assessment and LEAP reporting.

Fixed Term and Contractor Roles

SGS Global *Feb 2025 – Present*

Sustainability Assurance Technical Leader (flexible, 2 to 3 days per week)

- Operating, general and product procedure development for sustainability report assurance.
- Development and delivery of assurance training: ISAE3000 and ISSA5000 advanced assurance skills.
- Governance and compliance with global assurance policies, procedures and processes.
- Development of the ethics, impartiality and independence framework aligned with IESSA.

SGS United Kingdom *2023 – Jan 2025; Oct 2025 – Present*

Independent Consultant / Contractor: Principal Consultant & Assurance Auditor

- Lead Assessor and Assurance Practitioner for report assurance (ISAE3000, ISAE3410, AA1000, ISSA5000).
- Lead Auditor for ISO20121:2024 and RTFO schemes.

Selected sustainability report assurance and consultancy projects (2025/2026):

Large scale bank, UAE ISAE3000, ISAE3410	**UK's largest property development firm, UK** ISAE3000, ISAE3410
Large scale IT firm, Netherlands ISAE3000, ISO14064-3	**Services industry firm, UK** ISAE3000, ISO14064-3
Large scale IT firm, USA ISAE3000	**Modular building products, UK** Consultancy, construction industry

Mid sized energy firm, Spain and UK Consultancy, renewable energy	**Large scale business outsourcing & consultancy firm, Poland** ISAE3000, ISO14064-3, CSRD
Large scale bank, UK ISAE3000, ISO14064-3	

Industrial installation engagements (relevant to EU CBAM verification):

Listed Clay Brick Manufacturer, UK & Belgium (multi site kiln operations) *FY2024, FY2025*

- Lead Assurance Practitioner for ISAE3000 and ISAE3410 limited assurance of the group ESG Strategy Report for FY2024 and FY2025: Scope 1 and Scope 2 GHG emissions (approx. 53,000 tCO2e, location and market based), energy intensity and 15 further ESG KPIs.
- Emissions from fuel combustion in brick kilns and fugitive emissions across UK factories and an EU factory in Belgium, including the product intensity metric tCO2e per tonne of fired product (structurally comparable to CBAM specific embedded emissions).
- Two phase, risk based engagement: preliminary assessment of data collection systems and controls, inherent and residual risk rating per KPI, evidence collection plan, site visit with visual inspection, sample testing and recalculation.
- Misstatements identified and corrected before sign off (asset misclassification, omitted EU site data); recommended and reviewed a GHG inventory management plan, base year recalculation policy and realignment of reporting from SECR to the GHG Protocol.
- Assurance of the TCFD climate related disclosure statement.

Fertiliser Manufacturer, Yanbu, Saudi Arabia *Apr 2025*

- Lead Assessor for an ESG certification health check under the SGS ESG Certification criteria (2021), covering environment, social and governance requirements.
- Site visit to the manufacturing plant with interviews of the Plant, HR, Safety and Maintenance Managers; assessment of energy and GHG monitoring readiness (Scope 1 and 2 data, fuel switching furnace operating on diesel and LPG, energy monitoring and audit), point source emission and waste controls under Royal Commission approvals, and occupational health and safety.

Electricity Distribution Network Operator, UK *2023, 2025*

- Sustainability assurance for the 2023 and 2025 reporting cycles, including AA1000SES stakeholder engagement assessment.

Electrical Switchgear Manufacturing Site, Hebburn, UK (global engineering group) *2024*

- Energy and site audit of a switchgear design, assembly, test and servicing facility, including paint shop process heating (LPG ovens for switchgear insulation).
- Analysis of 12 months of metered energy data: half hourly electricity (approx. 1.25 GWh), natural gas (258 MWh) and LPG; maximum demand, out of hours base load and heating degree day regression; site energy and CO2 baseline.
- Non invasive survey of building services, compressed air, HVAC, lighting, incoming transformer and metering; eleven energy and carbon reduction opportunities (approx. 216 tCO2e a year) including submetering with monitoring and targeting, transformer replacement, solar PV and a river hydro scheme.

Electronic Component Manufacturer, UK & Tunisia *2024*

- ESG framework consultancy: materiality assessment identifying 23 ESG topics, with GHG emissions and product carbon footprint rated as urgent priorities for the manufacturing operations.
- Recommendations on ISO14001 integration, a GHG reduction plan and possible SBTi alignment, product carbon footprints and targets, Scope 3 value chain engagement (raw materials, packaging), TCFD reporting implications, and governance and social policy frameworks.

Gap Assessments, Training and Accreditation Support

SGS ICS France *Aug 2024 – Feb 2025*

Independent Consultant / Contractor

- COFRAC audit readiness and gap assessment; development of the management system and non financial report assurance quality management system for compliance with DPEF (Déclaration de Performance Extra Financière) and ISO17029:2019.

United Kingdom Accreditation Service (UKAS) *2024*

Independent Consultant / Contractor

- Gap assessment and bridge document for assurance engagements with full equivalency to ISQM 1, ISQM 2 and the IESSA Code for sustainability report assurance.
- Gap assessment of ISO17029:2019 against ISQM 1 and ISQM 2.
- Convergence meeting, Milan: represented UKAS as technical expert supporting the project lead.

SGS Mauritius & SGS Oman *Aug 2024; Feb 2025*

Training Design & Delivery

- SGS Mauritius (Feb 2025): financial impact assessments for ESG and GRI reporting; three day in person training for large companies aligned with TCFD and TNFD impact assessment guidelines.
- SGS Oman (Aug 2024): three day in person training for listed companies on the Muscat Index Sustainability Reporting Guidelines and ISO14064 series.

OTHER FULL TIME ROLES

TÜV Rheinland Group

Global Technical Manager, ESG & Sustainability Assurance Services

- Subject matter expert for assurance, ESG compliance obligations, ESG certification and sustainability.
- Defined internal processes, procedures and guidelines for sustainability and ESG services in line with the general management system, global systems procedure and global operating procedure.
- Developed internal and external capability through training, workshops, webinars and content; trained key account and marketing teams.
- Preferred point of contact for high end technical solutions for global affiliates and other departments.

SGS United Kingdom Ltd

Principal Sustainability Consultant & Head of ESG Services, UK

- Auditor for ESG assurance, ESG certification and ISO20121 sustainable event management; ESG data verification, second party audit and due diligence services.
- Principal consultant on sustainability projects; developed and implemented sustainable development strategies for businesses and public sector organisations.
- Facilitated sustainability, NPD, creative thinking, strategy development and implementation planning workshops for clients.
- Project management and coordination across energy, GHG, social and governance assurance auditors.
- Managed teams of internal and external consultants, assessors, verifiers and certifiers as head of the ESG division; led webinars and communications (5 events in 2022).

Sustainability Strategy Consultant *Apr 2016 – Jul 2022*

Financial Impact & ESG Due Diligence

- ESG and climate related (physical and transition) impact assessment on corporate assets, cash flow and value addition as part of investment due diligence.
- Programmes aligning supply chain and value chain partners with principal ESG frameworks (energy, carbon, biodiversity, social and governance).
- Redesigned strategic planning processes to embed sustainable development across marketing, finance, procurement, infrastructure, people and processes.
- Prepared and presented strategic direction, operational and financial implications to investors and financial institutions to secure stakeholder approval.
- Feasibility studies and ESG strategies for start ups, initial public offerings and investment appraisals.

St. Anthony's Industries Group, Colombo, *Head of Sustainable Business Diversification* *2014 – 2016*

Grohe by CHI, Colombo, *Assistant General Manager, Sustainable Projects* *2010 – 2014*

COMMITTEES, RESEARCH & CONSULTATION (2010 – 2026)

- Working group member 2025/26: Voluntary Assurance (CSRD, ISO14019:2026), TIC Council.
- Pilot group member 2025/26: ISO53001:2026 Management Systems UN SDG, UKAS.
- UKAS appointed expert supporting the project leader 2024/25: working group on convergence of accounting and accreditation standards for sustainability assurance.
- Subcommittee member researching 'The concept of ecological footprint and economic viability in developing countries', University of Sri Jayewardenepura (Jul 2010 – Mar 2014).
- Project committee member reviewing green marketing, greenwashing, CSR and corporate environmental stewardship (Apr 2014 – Dec 2016); white paper to the University of Sri Jayewardenepura with recommendations on 'Sri Lanka Road Map to UNSDGs'.

CERTIFICATIONS & ACCREDITATIONS

RTFO & SAF Mandate	Lead Auditor, UK Government Department for Transport
ISO14064-3:2019	Lead Auditor
ISO14068-1:2023	Lead Auditor
ISO20121:2024	Lead Auditor
AA1000SES	Lead Auditor
ISO14001:2015	Certified
SA8000	Certified
Chartered IIA (UK & Ireland)	Member

EDUCATION

MBA Finance	University of Leicester (2014)
Postgraduate Diploma in Marketing	Chartered Institute of Marketing, UK (2012)
Certificate in Applied Business Statistics and Maths	Institute of Applied Statistics (2011)

PUBLICATIONS

- ESG for SMEs: Sustainable Development for SMEs (Sep 2022)
- The Convergence of Innovation and Marketing Schools of Thought (Jun 2021)
- Free Trade Agreements: An American Perspective (Jul 2021)
- Sustainable Consumption Behavioural Intent & Marketing Mix (Apr 2021)

The above information is accurate to the best of my knowledge. References can be provided on request.