Increasing reporting through skill development

GRI Certified Training Program Impact Analysis 2015
ABOUT GRI

GRI is an international independent organization that has pioneered corporate sustainability reporting since 1997. GRI helps businesses, governments and other organizations understand and communicate the impact of business on critical sustainability issues such as climate change, human rights, corruption and many others. With thousands of reporters in over 90 countries, GRI provides the world’s most trusted and widely used standards on sustainability reporting, enabling organizations and their stakeholders to make better decisions based on information that matters. Currently, 27 countries and regions reference GRI in their policies. GRI is built upon a unique multi-stakeholder principle, which ensures the participation and expertise of diverse stakeholders in the development of its standards. GRI’s mission is to empower decision-makers everywhere, through its standards and multi-stakeholder network, to take action towards a more sustainable economy and world.

www.globalreporting.org
info@globalreporting.org

COPYRIGHT

This document is copyright-protected by Stichting Global Reporting Initiative (GRI). Neither this document nor any extract from it may be reproduced, stored, translated, or transferred in any form or by any means (electronic, mechanical, photocopies, recorded, or otherwise) for any other purpose without prior written permission from GRI.

The GRI logo, conference logos, and organizational marks are the sole property of the Stichting Global Reporting Initiative: Organizational Stakeholder, Community Leader, Certified Training Partner, Certified Content, Application Level, Content Index, Materiality Disclosures, Certified Software & Tools, and GRI Content included.

© 2015 GRI

DISCLAIMER

Neither the GRI Board of Directors, the Stichting Global Reporting Initiative nor its project partners can assume responsibility for any consequences or damages resulting, directly or indirectly, from the use of GRI publications.

The findings and views expressed herein do not necessarily represent the views, decisions or the stated policy of GRI or its project partners, nor does citing of trade names or commercial processes constitute endorsement.

ACKNOWLEDGEMENTS

GRI would like to thank the Swedish International Development Cooperation Agency (SIDA), whose financial support made this analysis possible.

SWEDEN
Sustainability reporting requires knowledge and skill. Done well, it is a valuable process that can help organizations manage, measure and report on their sustainability impacts. Many organizations say reporting helps them reduce costs associated with their operations, engage more meaningfully with their stakeholders, and identify business risks and opportunities.

GRI runs its Certified Training Program (CTP) to help build organizational capacity for sustainability reporting, equipping practitioners with the knowledge and skills to manage a successful reporting process. As of May 2015, more than 22,000 participants have followed a Certified Training Course.

In order to evaluate the Program’s effectiveness and impact, GRI sent a questionnaire to participants and published the first Impact Analysis in August 2012. A lot has changed since then; to re-evaluate the impact of the Certified Training Program on sustainability reporting, a new survey was sent to all participants who attended a course since the previous questionnaire, to answer the question: What impacts did the GRI Certified Training Program have on sustainability reporting between April 2012 and December 2014?

Analysis of the survey responses are presented in section 3, under six subheadings:

1. Why participate? Reasons and objectives for attending a Certified Training course
   Sustainability reporting underlined participants’ reasons for participating in the training, and their intentions for using what they learned.

2. Did the training affect reporting? A look at internal and public reporting before and after training
   The number of respondents producing sustainability reports increased after attending training, and reports were issued more frequently.

3. Did the training improve knowledge and skills? How much participants learned and implemented skills
   The vast majority of respondents reported that their knowledge and skills had improved as a result of training, especially on materiality and the GRI Guidelines, although fewer reported that they had implemented their acquired knowledge and skills.

4. Did the training affect strategy? The effect of training on strategy, planning and engagement
   Integrating sustainability into strategy is vital; the survey shows that training helps participants create awareness of sustainability issues, develop a strategy and set goals and improve management systems.

5. What other effects did the training have? Assessing impacts on sustainability reporting
   Training led to improved stakeholder engagement, greater use of normative frameworks and formal recognition for sustainability reporting.

6. Did the impact of the training increase? Changes since the first Impact Assessment
   The survey results revealed some changes since the first Impact Assessment in 2012: the effect of the training on stakeholder engagement, normative framework use and report recognition increased. Coupled with its steady growth, this shows the stability and robustness of the Program.

The analysis of responses reveals that the GRI Certified Training Program has a positive effect in all areas, with most participants applying their new knowledge, reporting increasing, strategy being informed and refined, and reports being rewarded.
1. Introduction

Sustainability reporting requires knowledge and skill. Done well, it is a valuable process that can help organizations measure, manage, and report on their sustainability impacts. Many organizations say reporting helps them reduce costs associated with their operations, engage more meaningfully with their stakeholders, and identify business risks and opportunities.

1.1 GRI CERTIFIED TRAINING PROGRAM

GRI runs its Certified Training Program (CTP) to help build organizational capacity for sustainability reporting, equipping practitioners with the knowledge and skills to manage a successful reporting process. The Program helps new and experienced report preparers develop their sustainability reporting knowledge and skills, so they can run a smooth and effective reporting process and produce the best possible GRI report.

CTP courses start with a basic introduction to sustainability reporting and going all the way through the five phases of the GRI sustainability reporting process, focusing on local sustainability issues throughout.1 Participants leave the training with a certificate of attendance. There are two main courses:

• The GRI G4 Certified Training Course: Understand and coordinate the GRI sustainability reporting process using the G4 Guidelines.
• The GRI Certified SMEs Training Course: An adaptation of the GRI G4 Certified Training Course for small and medium-sized enterprises (SMEs).

Training courses are delivered by Certified Training Partners, who are selected and certified by GRI. They run courses in the regions in which they are licensed to operate, in local languages.

Since the Program started in 2008, the number of courses and participants has increased steadily.2 As of May 2015, more than 22,000 participants have followed a Certified Training Course.

1.2 EVALUATING IMPACT

GRI aims to equip report preparers with knowledge of sustainability reporting and the GRI Guidelines through the Certified Training Courses. In order to evaluate the Program’s effectiveness and impact, in April 2012 GRI sent a questionnaire to people who had attended courses up to March 2012 and published the first Impact Analysis in August 2012.

The report revealed that Certified Training Courses led to an increase in sustainability reporting and use of the GRI Guidelines and increased stakeholder engagement. The respondents said their knowledge and skills improved as a result of the training, which also helped them create awareness of sustainability issues within their organizations. However, the results also revealed that opportunities to give feedback after publishing the report were limited.3

A lot has changed since the first Impact Analysis was published in 2012, both in terms of training and sustainability reporting in general. GRI launched the G4 Guidelines in May 2013, leading to new training modules: From G3/3.1 to G4, the GRI G4 Certified Standard Training Course and the GRI G4 Certified SMEs Training Course.

To re-evaluate the impact of the Certified Training Program on sustainability reporting, a new survey was sent to all participants that attended a course between April 2012 and December 2014 (see appendix for the full questionnaire). This research aims to answer the question: What impacts did the Certified Training Program make on sustainability reporting between April 2012 and December 2014?

Analysis of the survey responses are presented in section 3, under six subheadings:
1. Why participate? Reasons and objectives for attending a Certified Training course
2. Did the training affect reporting? A look at internal and public reporting before and after training
3. Did the training improve knowledge and skills? How much participants learned and implemented skills
4. Did the training affect strategy? The effect of training on strategy, planning and engagement
5. What other effects did the training have? Assessing impacts on sustainability reporting
6. Did the impact of the training increase? Changes since the first Impact Assessment

Conclusions in section 4 summarize the findings from the survey responses, and highlight ways the research could be developed for future Impact Analysis rounds.

3) GRI (2012), Impact Analysis for GRI’s Certified Training Program

Figure 1: Accumulated number of GRI Training Course Participants.
2. The research

To provide an insight into the current impact of the Certified Training Program, a questionnaire was sent to participants addressing the question: What impacts did the Certified Training Program make on sustainability reporting between April 2012 and December 2014?

2.1 THE QUESTIONNAIRE

First the research objectives, methodology and Terms of Reference were designed to best answer this question. In December 2014, a questionnaire was sent to all people who had participated in a Certified Training course since April 2012, to capture feedback from participants not included in the first Impact Analysis. The questionnaire was made available in English, Spanish, Portuguese and Chinese – languages in which many training courses are provided – to ensure the best possible response rate. The data was gathered through SurveyMonkey.1

The questionnaire featured 34 questions on various topics, including general information, the development of knowledge and skills, the quantity of reporting and respondents’ own sustainability reports.

2.2 RESPONDENTS

Everyone who participated in a GRI Certified Training Course between April 2012 and December 2014 was invited to participate in the survey: The questionnaire was sent to a total of 9848 people. 874 people responded (9%), of which 643 completed all the questions. The majority of participants (62%) work for a large national or multinational organization; organizations represented were headquartered in 74 different countries, and attended training in 57 countries. Almost half (43%) of respondents worked for a privately held company, and the three most represented sectors were consultancy, energy and financial services.

2.3 STATISTICAL ANALYSIS

Analysis was done using a $\chi^2$ (chi-squared) test, due to the categorical nature of the data. The outcome shows the probability that statistical differences are based on chance. Results considered as significant have 95% confidence ($\rho<0.05$). The difference in impact between groups was analyzed by measures of effect size, determined by calculating $\phi$ for 2x2 matrixes and Cramer’s V for matrixes exceeding 2x2 rows/columns.

2.4 STRENGTHS AND LIMITATIONS

Causality: Following feedback from the 2012 Impact Analysis, the questionnaire was designed to collect information relating to the situation before and after training, making it possible to determine more directly the impact of the training. However, since all questions were posed after the training, causality is difficult to determine. Despite this, the statistically significant results suggest that improvements in sustainability reporting are not based on chance. First questioning participants before their training course could have strengthened the data further, but the Program’s structure is not conducive to such an approach.

Figure 2: Word cloud of the sectors represented.

Language: Certified Training courses are offered in 101 countries, so translating the questionnaire into all training languages would not have been possible given resource constraints. Therefore, the questionnaire was provided in languages that represent a large number of participants who are less able to communicate in English. Providing the questionnaire in different languages limited the structure to multiple choice in order to make analysis possible without translation. This meant that open questions were not included, limiting the information that could be collected from respondents.

Contact information: Participants’ contact details were collected at the time of training. For some participants, this was more than two years before the questionnaire, and many people have since changed roles or organizations. This meant that not all participants were reached.
The survey questions are grouped to address five main areas: reasons for participating, impact on the reporting, impact on knowledge and skills, impact on strategy and other effects. Here the analysis is presented with the most relevant questions featured to reflect the impact of the Certified Training Program, along with an additional section that looks at changes in the impact of the training since 2012.

3.1 WHY PARTICIPATE? REASONS FOR ATTENDING A CERTIFIED TRAINING COURSE

Sustainability reporting underlined participants’ reasons for participating in the training, and their intentions for using what they learned.

24% of respondents participated in the training to develop a GRI sustainability report. 20% stated personal development as their motivation, and 16% participated because it was a requirement of their role. (Question 9)

57% of all respondents intended to use the training to develop their own sustainability report. 24% intended to use it to enhance their knowledge for consultancy purposes, and the remaining 19% to manage their sustainability impacts, but not report publicly. (Question 10)

There were significant differences between small and large companies in terms of the application of training: as company size increases, as does the intention to apply knowledge and skills to developing a sustainability report.

3.2 DID TRAINING AFFECT REPORTING? A LOOK AT INTERNAL AND PUBLIC REPORTING BEFORE AND AFTER TRAINING

The number of respondents producing sustainability reports increased after attending training, and reports were issued more frequently.

The increase in sustainability reporting following training was highly statistically significant. 36% of respondents stated that their organizations started reporting for the first time after the training, 29% started reporting on their sustainability impacts, either internally or publicly, before 2010; by 2014, 72% had started reporting (question 5). 36% of respondents were working on, or had completed, a report before the training, increasing to 60% after the training.

Of those who did already report, 15% said their organizations reported more frequently after the training.

Before the training, 38% did “no sustainability reporting” and after the training this was down to 16% (question 25).4

25% of consultant respondents said they started reporting following the training. 47% of respondents said the training had no significant effect on their reporting practices; however, 52% of that group (25% of total) were already developing a report (question 17).

3.3 DID TRAINING IMPROVE KNOWLEDGE AND SKILLS? HOW MUCH PARTICIPANTS LEARNED AND IMPLEMENTED SKILLS

The vast majority of respondents reported that their knowledge and skills had improved as a result of training, especially on materiality and the GRI Guidelines, although fewer reported that they had implemented their acquired knowledge and skills.

On average across all topics, the majority (88%) of respondents said that their knowledge and skills had increased as a result of the training; 47% of respondents said their knowledge and skills improved substantially, 41% said their knowledge and skills improved slightly, and 12% reported no change (question 12). However, across all topics, only 34% of respondents said their knowledge and skills were “highly implemented,” with 44% “slightly implemented” and 22% not implemented (question 13).

The two areas that showed the most improvement in knowledge and skills were “GRI Guidelines” and “The concept of materiality.” 77% of respondents said that their knowledge of the GRI Guidelines increased substantially following training, and only 3% experienced no change (question 12). 49% of respondents said the knowledge and skills they gained on the GRI Guidelines during training were “highly implemented” but 12% did not implement their knowledge and skills at all (question 13).

65% of respondents said their knowledge and skills had improved substantially on materiality, and only 4% experienced no change (question 12). 44% of
respondents said their knowledge and skills on materiality were “highly implemented;” 40% reported “slightly implemented” but 16% did not implement their knowledge and skills on materiality (question 13).

3.4 DID TRAINING AFFECT STRATEGY? THE EFFECT OF TRAINING ON STRATEGY, PLANNING AND ENGAGEMENT
Integrating sustainability into strategy is vital; the survey shows that training helps participants create awareness of sustainability issues, develop a strategy and set goals and improve management systems.

38% of organizations represented first developed their sustainability strategy before 2010 (question 5). 49% said it helped them develop a sustainability vision and strategy and 48% said it helped them identify the organization’s strengths and weaknesses (question 15).

66% of respondents said the knowledge and skills they gained helped them create awareness of sustainability issues throughout their organization (question 15). 47% of respondents said their organization changed its “Internal stakeholder involvement in sustainability reporting” as a result of the training (question 14). Sustainability reporting had a positive influence on the internal management system of more than half the participants: 52% of respondents said sustainability reporting had improved their internal management system; 24% reported no improvement (question 31).

62% of the respondents said they created action plans to further improve their sustainability impacts, while 38% did not (question 33). 42% of respondents said the number of disclosures that include future goals for improvement increased in their organization’s sustainability report; 51% said it remained the same and 7% said it decreased (question 21).

3.5 WHAT OTHER EFFECTS DID TRAINING HAVE? ASSESSING IMPACTS ON SUSTAINABILITY REPORTING
Training led to improved stakeholder engagement, greater use of normative frameworks and formal recognition for sustainability reporting.

Self-learning was common among respondents: In addition to Certified Training, 43% of respondents use self-learning to develop their skills in sustainability reporting, 17% also attend training courses other than the GRI Certified Training courses (question 11).

The extent to which organizations used a structured system for identifying and engaging with relevant internal and external stakeholders increased from 12% to 30% following training. Before training, 11% of respondents had no system for identifying or engaging with stakeholders; this decreased to 3% following training (question 30).

The number of feedback opportunities for the readers of the organizations’ sustainability reports increased from 75% before training to 85% after training (question 30). 46% said the training resulted in “Better data access and monitoring” (question 14).

Training influenced the number of other normative frameworks used when producing a sustainability report: before the training, 56% of respondents used other normative frameworks, increasing to 66% after the training (question 29). Promotion possibilities opened up after training. 41% of respondents reported “Marketing/communications opportunities for sustainability report” (question 14). 49% of respondents said their organization gained some formal recognition for its sustainability report; 31% of these were recognized through sustainability indices and 18.5% received an award (question 34).

3.6 DID TRAINING IMPROVE? CHANGES SINCE THE FIRST IMPACT ASSESSMENT
The survey results revealed some changes since the first Impact Assessment in 2012: the effect of the training on stakeholder engagement, normative framework use and report recognition increased. The Certified Training courses cover stakeholder engagement, an important phase of sustainability reporting. Before training, 11% of respondents had no system for identifying or engaging with stakeholders; this decreased to 3%, revealing an improvement in the stakeholder engagement aspect of training; in 2012, 8% of respondents still had no system for stakeholder engagement following training.

Training also influenced the number of normative frameworks used, with changes since 2012: before the training, 56% of respondents used other normative frameworks, increasing to 66% after the training. This represents a decrease compared to 2012, when 72% of respondents used other normative frameworks. Since 2012, the use of ISO26000 has increased from 13% to 16% of respondents, and that of the IFC Performance Standards has decreased significantly from 15% to 5% (question 29).

Recognition for reports also increased since the first Impact Assessment: 49% of respondents said their organization gained some formal recognition for its sustainability report. This represents a highly statistically significant increase on 2012, when 34% of respondents said their organizations’ reports were recognized, although the increase may be down to a proliferation of indices.
4. Conclusions

The analysis of responses reveals that the GRI Certified Training Program has a positive effect in all five areas, with most participants applying their new knowledge, reporting increasing, strategy being informed and refined, and reports being rewarded.

The majority of respondents intended to use the Certified Training Course to produce a sustainability report, with smaller companies more likely to use the training for their consultancy services, and larger companies more hesitant to write their own reports.

Significantly more reports were produced after the training compared to before. Because of the way the research was conducted, it is difficult to show causality, so it is not clear whether participants reported because of the training, or attended training because they planned to report.

However, training clearly has benefits for participants. The vast majority of respondents said training increased their knowledge and improved their skills, particularly around “the GRI Guidelines” and “the concept of materiality.” Although most implemented their newfound knowledge and skills, only around one third said they were “highly implemented.”

Stakeholder engagement and opportunities for readers to provide feedback on reports both increased after training. Respondents said that their use of normative frameworks increased after the training, and that sustainability reporting had a positive influence on their internal management systems. Many reports received formal recognition through awards or sustainability indices. A lot has changed for reporting, the GRI Guidelines and the Certified Training Program since 2012. The survey results revealed some changes since the first Impact Assessment: the effect of the training on stakeholder engagement, normative framework use and report recognition increased. This indicates that the changes in training since 2012 have not had a negative effect on the impact of the Certified Training Program. Coupled with its steady growth, this shows the stability and robustness of the Program.

4.1 Further Research

One of the limitations of this research is that questions were all posed following training, asking participants to think back and remember things about their reporting and knowledge. Future research could gain a more accurate picture of the impact of training by questioning participants before their courses and again at a later date. This would give further insight into the impacts of the training program on sustainability reporting.

Establishing a ‘control’ by asking organizations that did not attend a training course to answer the survey would establish a baseline, making analysis more accurate in contextual. GRI will continue to assess how to implement these changes in future Impact Analyses.

9 Certified Training Program Impact Analysis 2015
Appendix: Impact Analysis Questionnaire

INTRODUCTION
We invite you to participate in an evaluation of the impact of the GRI Certified Training Program on sustainability reporting. This research is being undertaken by the GRI Training and Coaching Programs team on an ongoing basis.

The aim of GRI trainings is to build capacity on sustainability reporting within organizations. This survey seeks to examine the extent to which the GRI Training has led to ‘more reporters and better reporting’. The results of this survey will be used to take decisions on how to make the GRI Certified Training Program better able to increase and improve sustainability reporting practices.

This online survey asks questions about the extent of your reporting process before and after you undertook the GRI Certified Training Course(s).

Your answers will be completely anonymous and treated confidentially. The survey will take around 20 minutes of your time and we kindly ask you to complete it before 31 January 2015.

Your experience is important: thank you for sharing it with us.

GENERAL INFORMATION
1. What type of organization do you work for? (select only the one which is most appropriate for your organization)
   a) Fully state-owned company
   b) State-owned listed company
   c) Publicly listed company
   d) Privately held company
   e) Cooperative
   f) Governmental organization
   g) Non-profit organization/NGO
   h) Industry or professional association
   i) Self-employed

2. How many full time equivalent (FTE) employees work for your organization?
   a) 1-9
   b) 10-49
   c) 50-249
   d) 250 or more in a national organization
   e) 250 or more in a multinational organization

3. What industry/sector do you work in? (select all that apply)
   a) Accounting
   b) Agriculture
   c) Automotive
   d) Aviation
   e) Banking
   f) Chemical
   g) Commercial Services
   h) Communication
   i) Construction
   j) Construction Material
   k) Consultancy
   l) Consumer Durables
   m) Education
   n) Energy
   o) Energy Utilities
   p) Equipment
   q) Financial Services
   r) Food & Beverage Industry
   s) Forest & Paper Products
   t) Healthcare Products
   u) Healthcare Services
   v) Household & Personal Products
   w) Information and Communication Technologies
   x) Legal
   y) Logistics
   z) Manufacturing
   aa) Media
   bb) Medical
   cc) Mining, Metals & Minerals
   dd) Non-profit
   ee) Public Agency
   ff) Railroad
   gg) Real Estate
   hh) Retailers
   ii) Textiles & Apparel (clothing & footwear)
   jj) Tobacco
   kk) Tourism/Leisure
   ll) Utilities – Energy
   mm) Utilities – Gas
   nn) Utilities water
   oo) Utilities - Other
   pp) Other (please specify)

4. In which country is your organization headquartered?
   OPEN ANSWER

5. In which year was your organization’s sustainability strategy first developed?
   a) Before 2010
   b) 2010
   c) 2011
   d) 2012
   e) 2013
   f) 2014
   g) We do not have a sustainability strategy
   h) I do not know

7) A strategy can range from a general concept to a fully developed policy here.
YOUR PARTICIPATION IN THE GRI CERTIFIED TRAINING PROGRAM

For the remainder of the questionnaire ‘training’ refers to the GRI Certified Training Program you have participated in. If you attended more than one training, please consider their cumulative impact unless otherwise stated.

6. In which country(countries) did you complete the GRI Certified Training course(s)?
   - First GRI Certified Training Attended in: [Dropdown menu with all countries + N/A]
   - Second GRI Certified Training Attended in: [Dropdown menu with all countries + N/A]
   - Third GRI Certified Training Attended in: [Dropdown menu with all countries+ N/A]

7. When did you participate in the training?
   - First GRI Certified Training Attended in: [Dropdown menu with 2012/2013/2014+ N/A]
   - Second GRI Certified Training Attended in: [Dropdown menu with 2012/2013/2014+ N/A]
   - Third GRI Certified Training Attended in: [Dropdown menu with 2012/2013/2014+ N/A]

8. Which GRI Certified Training Course/s or Module/s did you attend?
   (select all that apply)
   - a) GRI G3/G3.1 Certified Training Course
   - b) GRI Certified Stakeholder Engagement Module
   - c) GRI Certified Defining Report Content Module
   - d) GRI G4 Certified Standard Training Course
   - e) GRI G4 Certified SMEs Training course
   - f) GRI Certified Training “From G3/G3.1 to G4” – The Bridging Module

9. How does the GRI training mainly apply to your organization?
   a) We develop our own sustainability report
   b) We offer sustainability consulting services to our clients
   c) We use the GRI Guidelines to manage our sustainability impacts, but do not publicly report

10. What were the main reasons for your participation in the GRI training? (select the three most important)
    a) Required for your role in the organization
    b) Recommended by manager/employer
    c) Exploring new reporting methods
    d) Personal development
    e) Stakeholder pressure
    f) To understand the extent of my involvement in the sustainability reporting process
    g) Intent to develop a GRI sustainability report
    h) Other (please specify)

11. What are other means through which you developed knowledge and skills on sustainability reporting?
    a) Higher education
    b) Non-GRI Certified Courses/Trainings which covered sustainability reporting
    c) In-company formal course/training
    d) In-company informal training
    e) Self-learning (websites, books, publications, etc.)

12. To what extent do you feel your knowledge and skills on the following topics have improved as a result of the training? (scale 1-3 for each statement: no change, slight improvement, substantial improvement)
   a) Knowledge of the GRI Guidelines
   b) Knowledge on the application of the GRI Guidelines within your organization
   c) Knowledge of sustainability context
   d) Knowledge/skills of stakeholder engagement
   e) Knowledge on the concept of materiality and on identifying material Aspects
   f) Knowledge on the balance principle
   g) Knowledge on the comparability principle
   h) Knowledge on the accuracy principle
   i) Knowledge on the timeliness principle
   j) Knowledge on the clarity principle
   k) Knowledge on the reliability principle
   l) Knowledge on setting the boundaries
   m) Knowledge on the concept of assurance
   n) Knowledge/skills of reporting/communicating sustainability
   o) Knowledge of the strategic business case for sustainability reporting
   p) Knowledge/skills of how to improve sustainability performance
   q) Knowledge/skills of how to comply with sustainability regulation

13. To what extent do you feel you implemented the knowledge and skills you gained as a result of training? (scale 1-3: not implemented, slightly implemented, highly implemented)
   a) Knowledge of the GRI Guidelines
   b) Knowledge on the application of the GRI Guidelines within your organization
   c) Knowledge of Sustainability context
   d) Knowledge/skills of stakeholder engagement
   e) Knowledge on the concept of materiality and on identifying material Aspects
   f) Knowledge on the balance principle
   g) Knowledge on the comparability principle
   h) Knowledge on the accuracy principle
   i) Knowledge on the timeliness principle
   j) Knowledge on the clarity principle
   k) Knowledge on the reliability principle
   l) Knowledge on setting the boundaries
   m) Knowledge on the concept of assurance
   n) Knowledge/skills of reporting/communicate sustainability
   o) Knowledge of the strategic business case for sustainability reporting
   p) Knowledge/skills of how to improve sustainability performance
   q) Knowledge/skills of how to comply with sustainability regulation

14. As a result of the training, has your organization changed its support for sustainability reporting on any of the following topics? (scale 1-3 for each statement: decrease, no change, increase)
   a) Budgetary support
   b) Number of staff dedicated to sustainability reporting
   c) Staff time dedicated to sustainability reporting
   d) Staff training on sustainability reporting
   e) Marketing/communications opportunities for sustainability report
   f) Internal stakeholder involvement in sustainability reporting
   g) Better data access and monitoring
   h) Any other (please specify)
15. Did the knowledge and skills gained in the training help your organization to:
(select the five most important ones)

a) attract and retain employees  
b) create awareness of sustainability issues throughout the organization  
c) improve dialogue with external stakeholders  
d) achieve competitive advantage  
e) promote innovation  
f) show commitment by transparency  
g) comply with regulations  
h) attract and retain investors  
i) enhance reputation  
j) increase brand loyalty  
k) improve operational efficiency  
l) track progress and improve performance on sustainability issues  
m) enable benchmarking against other organizations  
n) improve the internal management system  
o) develop a sustainability vision and strategy  
p) identify strengths and weaknesses of the organization

16. What additional support would have been helpful after the training? (select the three most important)

a) Networking to exchange experience and ideas among other participants  
b) A contact person for additional questions  
c) Coaching on the reporting progress  
d) More co-workers doing the training  
e) Marketing by using the sustainability report  
f) Guidance on how to use the report for business strategy  
g) Sector specific course  
h) Guidance and support on how to follow the guidance for the indicators  
i) Other suggestions/ideas (please specify)

17. In what way did the GRI training(s) that you attended affect(s) your organization’s reporting practices?

a) No significant effect  
b) We started reporting  
c) We are reporting less frequently than before the training  
d) We are reporting more frequently than before the training

18. How did the training affect the period between the end of the reporting period and the moment that the report was published?

a) This period decreased  
b) This period stayed the same  
c) This period increased  
d) I do not know

19. Did the training(s) affect the number of disclosures fully addressed in your organization’s sustainability report?

a) Yes, the number of fully addressed disclosures decreased  
b) No, the number of fully addressed disclosures did not change  
c) Yes, the number of fully addressed disclosures increased

20. Did the training(s) affect the number of disclosures partially addressed in your organization’s sustainability report?

a) Yes, the number of partially addressed disclosures decreased  
b) No, the number of partially addressed disclosures did not change  
c) Yes, the number of partially addressed disclosures increased

21. Did the training affect the number of disclosures that include future goals for improvement in your organization’s sustainability report?

a) Yes, the number of disclosures that include future goals for improvement decreased  
b) No, the number of disclosures that include future goals for improvement did not change  
c) Yes, the number of disclosures that include future goals for improvement increased

22. To what extent have you disclosed your management approaches towards sustainability impacts?

a) Not at all  
b) By dimension (Economic, Environmental and Social)  
c) By category (Economic, Environmental, Labor Practices and Decent Work, Human Rights, Society and Product Responsibility)  
d) By aspect (e.g. Economic Performance, Energy, Water, Occupational Health and Safety, Non-discrimination, Corruption, Customer Health and Safety, etc.)

23. When did your organization start reporting on its sustainability impacts either internally or publicly?

a) Before 2010  
b) 2010  
c) 2011  
d) 2012  
e) 2013  
f) 2014  
g) We never published a sustainability report

24. Which method of sustainability reporting is your company using? (drop-down box for before the training and after the training)

a) No sustainability report issued  
b) Health & Safety report  
c) Environmental report  
d) Social report  
e) Stand-alone sustainability report  
f) Sustainability report together with financial report (combined or integrated)

25. What is the extent of sustainability reporting for your organization? (drop-down box for before the training and after the training)

a) No sustainability reporting  
b) Working towards non-GRI report  
c) Completed non-GRI report  
d) Completed an externally assured non-GRI report  
e) Working towards a sustainability report based lightly on the GRI Guidelines  
f) Completed a sustainability report based lightly on the GRI Guidelines  
g) Completed an externally assured sustainability report based lightly on the GRI Guidelines  
h) Working towards a GRI report  
i) Completed a GRI report  
j) Completed an externally assured GRI report
26. If your organization has completed a GRI report using the G3/G3.1 Guidelines, please indicate its Application Level (drop-down box for before the training and after the training)
   - a) Not applicable, as it was a G4 report
   - b) Application Level C report
   - c) Application Level C+ report
   - d) Application Level B report
   - e) GRI Application Level B+ report
   - f) GRI Application Level A report
   - g) GRI Application Level A+ report
   - h) No application level check was performed

27. If your organization has completed a GRI report using the G4 Guidelines, please indicate its declared ‘In Accordance’ level:
   - a) Not applicable, as it was a G3/3.1 report
   - b) ‘In Accordance’ – Core
   - c) ‘In Accordance’ – Comprehensive
   - d) Undeclared

28. If your organization completed a GRI report using the G4 Guidelines, please indicate if it was submitted for a ‘Materiality Matters Check’:
   - a) Yes
   - b) No

29. Does your organization follow any other normative frameworks when creating the sustainability report? (drop-down box for before the training and after the training) (multiple selection)
   - a) UN Global Compact Principles
   - b) OECD Guidelines for MNEs
   - c) ISO 26000
   - d) Carbon Disclosure Project (CDP) questionnaire
   - e) IFC Performance Standards
   - f) Other framework(s) not listed (please specify)
   - g) None

30. To what extent has your organization identified and engaged with its stakeholders in the reporting process? (drop-down box for before the training and after the training)
   - a) No sustainability reporting took place
   - b) No system for identifying or engaging with stakeholders to decide on key issues
   - c) Stakeholders have been identified, but not engaged with
   - d) Stakeholders have been identified, but only internal stakeholders have been engaged
   - e) Stakeholders have been identified and internal stakeholders engaged with, but only limited external stakeholder engagement took place
   - f) A structured system for identifying and engaging with relevant internal and external stakeholders

31. To what extent has sustainability reporting influenced your internal management system?
   - a) No sustainability reporting took place
   - b) It has not influenced our internal management system
   - c) It has improved our internal management system

32. Have the readers of your organization’s sustainability report had the opportunity to give feedback on it? (multiple answers possible) (drop-down box for before the training and after the training)
   - a) No sustainability reporting took place
   - b) Yes, through meetings
   - c) Yes, through online forums
   - d) Yes, through social media
   - e) Yes, through reply card
   - f) Yes, through reader surveys
   - g) Yes, through email
   - h) No specific feedback mechanism
   - i) Other (please specify)

33. Have you created action plans to further improve sustainability impacts?
   - a) Yes
   - b) No

34. Did your organization gain any formal recognition for its sustainability report?
   - a) No sustainability report was issued
   - b) Yes, an award
   - c) Yes, in sustainability indices
   - d) No formal recognition