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# **Impact Analysis**

## **for GRI's Certified Training Program**

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Training & Coaching Programs  
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- Representatives from Arabia CSR Network, Australian Centre for Corporate Social Responsibility (ACCSR), BSD Consulting Switzerland, Ernst & Young Greece, ES Global, National Centre for Sustainability (NCS) at Swinburne University of Technology and Net Balance Foundation, Schwery Consulting and SynTao provided feedback on the research questionnaire.
- Representatives from the National Centre for Sustainability (NCS) at Swinburne University of Technology and Net Balance Foundation provided feedback on the draft report.

# Executive Summary

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The aim of GRI's Certified Training Program (CTP) is to enable participants to use the GRI methodology and Guidelines to coordinate the sustainability reporting process within an organization. The CTP commenced in 2008 and is now delivered by numerous Training Partners operating in over 70 countries. There has been a clear increase in the number of training deliveries but to date there has been no analysis of the impact of the training on the number and quality of sustainability reports produced by those who have attended the training. This research aims to define the impact of the CTP in terms of quantity and quality of the reports produced.

The research was conducted by sending out a questionnaire to all training participants since the training program was developed. To optimize the response rate, the questionnaire was available in English, Spanish, Portuguese and Mandarin Chinese. From the total research population of 7895, 1524 participants responded to the survey (19.3 percent) of which 584 (38.3 percent of respondents, and 7.4 percent of the research population) completed all the questions. The sample represented both Small and Medium Enterprises (SMEs) and large organizations from 54 countries and 31 sectors. The data was gathered through an online survey tool and, once the survey was closed, a database was created to analyze the results.

Although most organizations already had a sustainability strategy in place before participating in the course, the CTP influenced an increased uptake of sustainability reporting and particularly the use of the GRI Guidelines. The responses suggested that the CTP also had a positive influence on reporting methods used, as more organizations are now publishing integrated reports<sup>1</sup> and fewer organizations are publishing a partial report<sup>2</sup> after the training. The CTP affected the quality of the reports in terms of transparency due to improved and increased disclosures. More items are fully disclosed and future goals for improvement are increasingly included. Moreover, the level of stakeholder engagement has improved after the course and more organizations state that they are now involving their external stakeholders in the reporting process.

As for the content of the training, the CTP seems to meet the expectations of the participants. The three main reasons to participate in the CTP were to develop a GRI sustainability report, for personal development, and to explore new reporting methods. As the results show that the majority found their knowledge and skills improved, it can be assumed that personal development occurred. Moreover, as more respondents are now reporting according to the GRI Guidelines in combination with other frameworks, expectations regarding increased capacity to develop a GRI report and increased understanding about new reporting methods appear to have been met. And although most organizations already had a sustainability strategy in place, the course helped respondents to create awareness of sustainability issues throughout the organization as well as to improve their sustainability vision and strategy and identify organizational strengths and weaknesses. These effects also led to better internal data access and monitoring for supporting sustainability reporting.

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<sup>1</sup> Integrated report: a form of reporting that provides a representation of the organization's financial and sustainability strategy and results.

<sup>2</sup> Partial report: a non-financial report focused on one area (e.g., environment, or social or governance performance).

# 1. Introduction

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When GRI's G3 Guidelines were launched in 2006, they created the need for an international common language to talk about the GRI Sustainability Reporting Guidelines to different organizations in different contexts. This was the rationale for the creation of the Learning Services Department and to develop the Certified Training Program (CTP). The aim of the CTP is to enable participants to use the GRI methodology and Guidelines to coordinate the sustainability reporting process within an organization.

The CTP is offered worldwide to all organizations that are interested in sustainability reporting and want to learn about it. It is comprised of a number of Certified Training Courses and Modules. The courses focus on providing basic knowledge of GRI, and the five phases of the GRI sustainability reporting process. The modules increase participants' knowledge of specific phases of the reporting process. The CTP commenced in 2008 and has expanded to include numerous Training Partners operating in over 70 countries over the years.

There has been a clear increase in the number of training deliveries but to date there has been no analysis of the impact of the training on the number and quality of sustainability reports produced by those who have attended the training. In order to understand how the training participants implement the knowledge gained from the training course when coordinating the sustainability reporting process within their organization, this research aims to define the impact of the CTP in terms of quantity and quality of the reports produced. The results will allow GRI to justify funding, but more importantly to improve the program.

## 2. Research Design

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### 2.1 Research objectives

The main objective of this research is to evaluate the GRI Certified Training Program to determine the extent to which it achieves its initial aim of enabling the participants to use the GRI methodology and Guidelines to increase the quantity and quality of sustainability reports produced by their organization. This objective can be translated into the main research question as follows:

*What is the impact of the GRI Certified Training Program on the sustainability reporting practices of the participating organizations?*

The main research question was addressed through the following sub-questions:

#### *Reporting practices*

1. What reporting methods and frameworks are used before and after the course?
2. To what extent has the CTP changed the organizations' thoughts on sustainability reporting?

#### *Reporting quantity*

3. Did the training result in an increase in sustainability reports?
4. How many of the reporting organizations use the GRI Guidelines before and after the course?
5. To what extent do the participants continue sustainability reporting after the course?
6. Are there differences between countries/sectors/types of organizations for the above information?

#### *Reporting quality*

7. What methods are used for sustainability reporting before and after the course?
8. What is the level of transparency of the reports before and after the course?
9. Are there differences between countries/sectors/types of organizations for the above information?

#### *Direct training impact*

10. What are the main reasons to participate in the training?
11. What have the participants learned and to what extent do they implement the knowledge gained?
12. What benefits are experienced by the participants' organizations?

## 2.2 Methodology

The following methodology was adopted to gather the necessary data. The research was conducted by sending out a questionnaire to all training participants since the CTP was developed. In order to construct this questionnaire the Australia Pilot Project 2011-2012 was used as a reference, as was internet research on impact analysis questionnaires. To increase the inclusiveness of the research the questionnaire was available in English, Spanish, Portuguese and Mandarin Chinese. The following research phases were followed:

PHASE	ACTIVITIES	DELIVERABLES	RESPONSIBLE
1. Research design	- Establish research objectives and methodology - Write Terms of Reference	Terms of Reference	Silvia Prince, Enrique Torres
2. Questionnaire development	- Prepare questions - Gather feedback - Translation	Survey in four languages	Silvia Prince, Enrique Torres
3. Data gathering	- Upload the questionnaire on SurveyMonkey - Send survey and reminders	Online survey results	Silvia Prince
4. Analysis of results	- Analyze results - Write final report - Final report sign off	Research report	Silvia Prince, Daniele Spagnoli, Enrique Torres

Table 1. Research phases

## 2.3 Research constraints

Several difficulties were encountered during the research.

1. **The large number of languages used by the respondents.** As translating the questionnaire into all languages would have been too costly and time-consuming, the decision was made to make translations for the languages used by a large number of participants who are less able to communicate in English. The language barrier also limited the research to multiple choice questions in order to analyze the results without the need for translation, limiting the possibilities for open answers and explanations.
2. **Outdated contact details.** As the contact details of participants were collected when they attended the training, some had left the organization or since handed over their responsibilities.
3. **Unwillingness to participate.** Several people did not find it relevant to fill in the research questionnaire as they thought it was the same evaluation survey used at the end of each course. Moreover, as consultants provide their services to a wide range of reporters they were hesitant to participate. However, the size of the sample allowed for a satisfactory number of responses.
4. **Selective results.** Because many potential respondents pointed out that they did not produce a sustainability report after the training and therefore would not participate, the results only reflect the experiences of organizations which produced reports post-training.



## 3. Results

### 3.1 Profile of respondents

All past participants of the CTP were invited to take part in the research. This means that the questionnaire was sent to 7895 people, representing a wide range of sectors and countries. From this sample, 1524 responded to the questionnaire (19.3 percent) of which 584 (38.3 percent of respondents, and 7.4 percent of the research population) completed all the questions. Therefore, the number of respondents is different for each question. As table 2 shows, 62.6 percent<sup>3</sup> of respondents represent large organizations (defined as having 250 employees or more), while the rest (37.4 percent<sup>4</sup>) represent SMEs (defined as having less than 250 employees). Most of the respondents work for privately held companies, with smaller organizations represented by self-employed people and non-profit organizations.

	1-9	10-49	50-249	≥ 250 (national)	≥ 250 (multinational)	Total	Total in %
Fully state-owned company	6	5	14	97	45	167	11%
State-owned listed company	1	0	1	50	16	68	4.5%
Publicly listed company	0	9	8	52	145	214	14.2%
Privately held company	82	100	103	160	235	680	44.9%
Cooperative	4	5	2	17	7	35	2.3%
Governmental organization	2	3	20	45	18	88	5.8%
Non-profit organization/NGO	39	46	28	21	12	146	9.7%
Industry or professional association	8	9	7	7	17	48	3.2%
Self-employed	58	3	2	3	0	66	4.4%
<b>Total</b>	<b>200</b>	<b>180</b>	<b>185</b>	<b>452</b>	<b>495</b>	<b>1512</b>	<b>100%</b>
<b>Total in %</b>	<b>13.2%</b>	<b>11.9%</b>	<b>12.3%</b>	<b>29.9%</b>	<b>32.7%</b>	<b>100%</b>	

Table 2. Respondents by organization type and size (by number of full time equivalent (FTE) employees)

The respondents attended courses in 54 countries, although their organizations' headquarters are located in 68 countries (see table I in Appendix I for the full results). This is mainly due to GRI not having Training Partners in each country of the organizations' headquarters. Most respondents attended a course in Brazil, Spain, Colombia or Mexico. As the overall statistics of participants show a top 5 of 1) Brazil, 2) USA, 3) Colombia, 4) Spain and 5) Mexico, it seems that participants in the US were particularly reluctant to respond to the questionnaire. Table II in Appendix I shows that the sample represents at least 31 sectors, excluding the category 'other'. Respondents were most likely

<sup>3</sup> 29.9 + 32.7 = 62.6%

<sup>4</sup> 13.2 + 11.9 + 12.3 = 37.4%

to work at organizations in the energy sector, followed by the financial sector and the non-profit sector.

More than half of the respondents are responsible for developing a sustainability report for their organization, while 23 percent are consultants offering sustainability consulting services to their clients. The other quarter used the Guidelines to manage their sustainability performance but did not report publically (see figure I in Appendix I).

The three main reasons for participating in the training were the intent to develop a GRI sustainability report, personal development, and to explore new reporting methods. Stakeholder pressure was not seen as the main reason for participation (see figure 1).

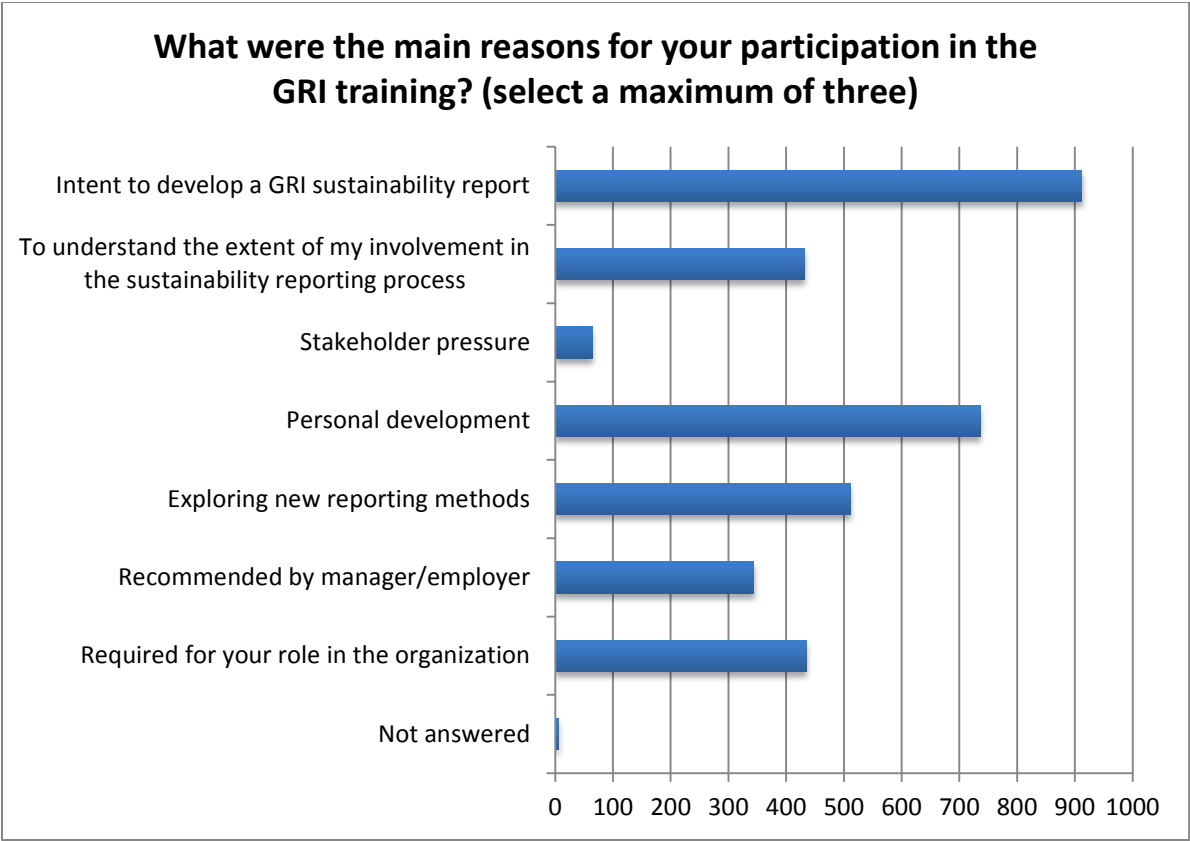


Figure 1. Reasons for participation in the course (in numbers of respondents)

As the number of courses has been increasing over the years and the survey was sent out mid-2012, figure II in Appendix I shows that most of the respondents took the course in 2011; this is consistent with the overall training records. Despite these figures, the majority of participants’ organizations

**Top 5 most prevalent sectors in the sample**

1. Energy
2. Financial Services
3. Non-profit
4. Mining, Metals & Minerals
5. Food & Beverage Industry

**Top 5 countries of company HQs**

1. Brazil
2. Colombia
3. Mexico
4. Spain
5. USA

had already developed a sustainability strategy and report before 2008 (see figure III and IV in appendix I). The high number of organizations that have not yet published a report may be explained by the high number of participants in 2011 and 2012 (75 percent of non-reporters), who are probably still working on their first report.

### 3.2 Quantity of the reports issued

As can be seen in figure 2, the training positively affected the number of sustainability reports issued among the respondents. Only one percent claimed to report less frequently after taking the course and half of the respondents started reporting or are reporting more frequently following the training. The other half did not experience any change in the quantity of their reports, but the majority of these were already reporting prior to the training. In total, 17.7 percent of the respondents did not start reporting at all between the end of the training and the time of completing the survey.

The use of the GRI Guidelines among the participants also increased. As can be seen from figure V (see Appendix I), the number of organizations that use the GRI Guidelines to prepare their sustainability report increased following the course. We can be confident in stating that the GRI training is effective in promoting the use of the GRI Guidelines.

It is difficult to say if the CTP has a long-term effect on sustainability reporting, as most of the respondents completed the course in 2011 or 2012. Therefore, most have published only one report since participation and any long-term effect is yet to be realized. Besides, almost one third had not yet published a report at all<sup>5</sup>.



<sup>5</sup>  $1006/434=0.32$

Figure 2. Influence of the course on the frequency of reporting

### 3.3 Quality of the reports issued

#### *Reporting methods used*

As shown in figure VII (see Appendix I), the course seems to have influenced the reporting method positively. More people are claiming to be publishing integrated reports (see footnote 1 for definition). Though respondents also indicated that stand-alone reports are more common, this may result from the respondents that just started reporting or changed from a partial report (see footnote 2 for definition) to a full sustainability report. Not only did the number of GRI-based reports increase after the training, this was complemented by an increase in the number of Application Level Checks<sup>6</sup> (see figure VI in Appendix I). However, figure VIII (see Appendix I) shows that the use of other normative frameworks<sup>7</sup> also slightly increased after course participation. As the use of the GRI Guidelines also increased, it seems that organizations do not substitute the GRI Guidelines with other frameworks but combine the use of multiple frameworks.

#### *Level of transparency*

##### **Disclosures**

Questions relating to disclosure levels had a higher non-response rate (35 percent) than other survey questions (see figures IV, X and XI). This could have been caused by the technical and complicated nature of the questions but also by the fact that it was only applicable to GRI reporters. 70 percent of the people who did not respond to the questions on disclosure levels had not published a GRI report<sup>8</sup>. From the respondents that answered, half said there was no change in the number of items that were fully disclosed and the other half indicated that there has been an increase after they followed the training (see table 3). For the number of partially disclosed items, more than half of the people that answered the question said no change was experienced, and 37.6 percent mentioned there was an increase. While 7.6 percent of the respondents indicated that the number of partially disclosed items decreased after the training, the majority (80 percent) indicated that the number of fully disclosed items increased as well. So it can be assumed that the decrease in partially disclosed items is caused by the fact that they are now fully reported on.

	Decrease	No change	Increase
Partially disclosed items	7.6 %	54.8 %	37.6 %
Fully disclosed items	2.6 %	46.7 %	50.6 %
Disclosed items including future goals for improvement	1.6 %	48.4 %	49.9 %

Table 3. Change in number of disclosed items (percentage of respondents)

<sup>6</sup> A GRI Application Level Check confirms and publicizes the extent to which a report has addressed GRI's standard disclosures.

<sup>7</sup> e.g., UN Global Compact Principles, OECD Guidelines for MNEs, ISO 26000, Carbon Disclosure Project (CDP) questionnaire, IFC Performance Standards.

<sup>8</sup>  $534/379=0.71$ ;  $535/380=0.71$ ;  $539/383=0.71$

Another way to measure the transparency of sustainability reports is the number of disclosed items that included future goals for improvement. This indicates that the organization sees the report not as an end goal but as a means for improvement. Of the people that responded to the question, around half indicated no change and the other half indicated an increase. Very few stated that the course led to a decrease.

The research indicated that half of the organizations that did not disclose any information on management approach prior to the training started doing so after the training (see figure XII in appendix I). Moreover, the organizations that disclosed their management approach by a) dimension<sup>9</sup> increased by 31 percent, b) Category increased by 80 percent, and c) Aspect increased by 101 percent. These growth percentages clearly show that the training positively impacted the way the organizations report on management approaches.

### ***Stakeholder engagement***

As shown in table 4, the level of stakeholder engagement has increased due to the training. For the organizations that were reporting prior to the training, the average level of stakeholder engagement significantly increased after the training. The proportion of respondents that engage stakeholders on level 3 and 4 has almost doubled while fewer respondents reported not engaging their stakeholders or only their internal ones. As table 4 shows proportions and not absolute numbers, the results suggest that the training had a positive effect on the level of stakeholder engagement among the participants.

Level	Stakeholder engagement	Before the training (proportion of total sample)	Latest sustainability report (proportion of total sample)
0	No system for identifying or engaging with stakeholders to decide on key issues	18%	8%
1	Stakeholders have been identified, but not engaged with	14%	10%
2	Stakeholders have been identified, but only internal stakeholders have been engaged	13%	14%
3	Stakeholders have been identified and internal stakeholders engaged with, but only limited external stakeholder engagement took place	15%	28%
4	A structured system for identifying and engaging with relevant internal and external stakeholders	14%	26%
	No sustainability reporting took place	26%	14%
	Total	100%	100%

**Table 4. Change in level of stakeholder engagement from before to after the course**

<sup>9</sup> 'Dimension' refers to the broadest classifications of sustainability subject matter: Economic, Environmental, and Social.

Respondents indicated that the main way to let the report readers give feedback on sustainability reports was through email (27 percent) or through meetings (16 percent) (see figure XIV in Appendix I for the full results). 13 percent of the respondents to this question said there was no feedback mechanism used. Moreover, 70 percent mentioned that the training did not have any effect on the number of feedback mechanisms used, while 28 percent said it had increased (see figure 20 in Appendix I)). Thus, while the level of stakeholder engagement during the reporting process has increased, limited means still exist for readers to provide feedback.

#### ***External assurance and recognition***

Although only 22.4 percent of the respondents published an externally assured report, this number increased to 28.9 percent after the training, suggesting a positive impact. Around one third of the respondents that have published a sustainability report have received an award or appeared in sustainability indices. The other two thirds did not receive any formal recognition for any of their reports (see figure XVI).

### **3.4 Direct training impacts**

Besides the effect of the Certified Training Program on the quantity and quality of sustainability reporting, some direct training impacts were also evaluated, such as the knowledge and skills gained and implemented.

#### ***Internal support and direct benefits***

Although the course particularly created awareness of sustainability issues throughout the organization (see figure XVIII in Appendix I), the different areas of support for sustainability reporting did not significantly increase (figure 3). Few respondents indicated that attendance at the training contributed to an increase in the budgetary support for sustainability reporting. Support for data access and monitoring systems improved for more than half of the respondents following the training. For other kinds of internal support for sustainability reporting, the majority did not experience any change after participating. Respondents also indicated that the training helped them to develop a sustainability vision and strategy and identify strengths and weaknesses of the organization.

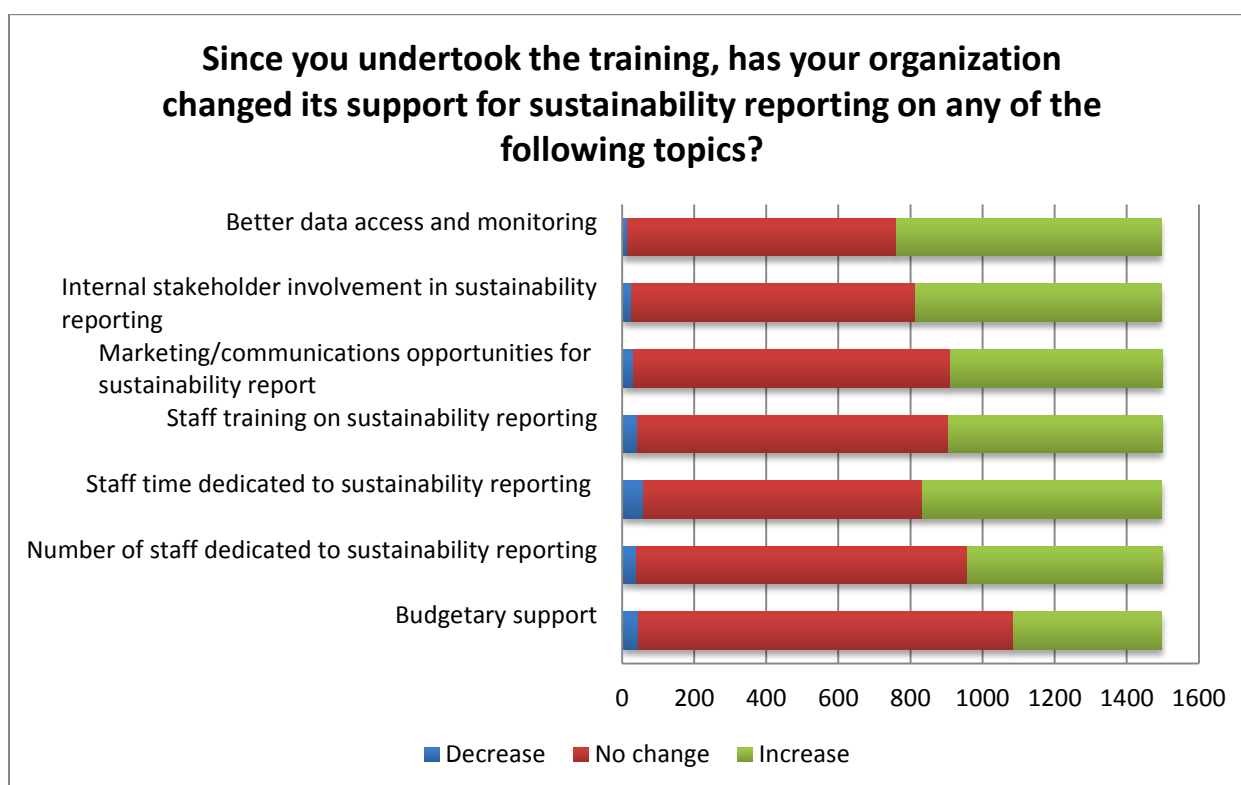


Figure 3. Effect of the course on internal support for sustainability reporting (by number of respondents)

### *Improvement of knowledge and skills*

As shown in figure 4, most respondents indicated that participation in the training increased their knowledge and skills in all provided topics. However, figure 5 shows that the knowledge and skills gained were not always implemented within the organization. However, 73 percent<sup>10</sup> of the respondents that did not implement the majority of the knowledge/skills had completed the course in 2011 or 2012. This finding is likely a result of the short time span between training and the survey, which did not allow knowledge and skills to be as fully implemented as intended. The training had the biggest impact on knowledge of the Reporting Framework. Moreover, knowledge and skills on reporting/communicating sustainability improved for most participants. The subject for which the least knowledge was gained was compliance with sustainability regulations (see figure 4). Although local sustainability regulations are addressed as part of one topic, this result suggests that more importance needs to be given to it in the training material.

<sup>10</sup>  $242/332=0.73$

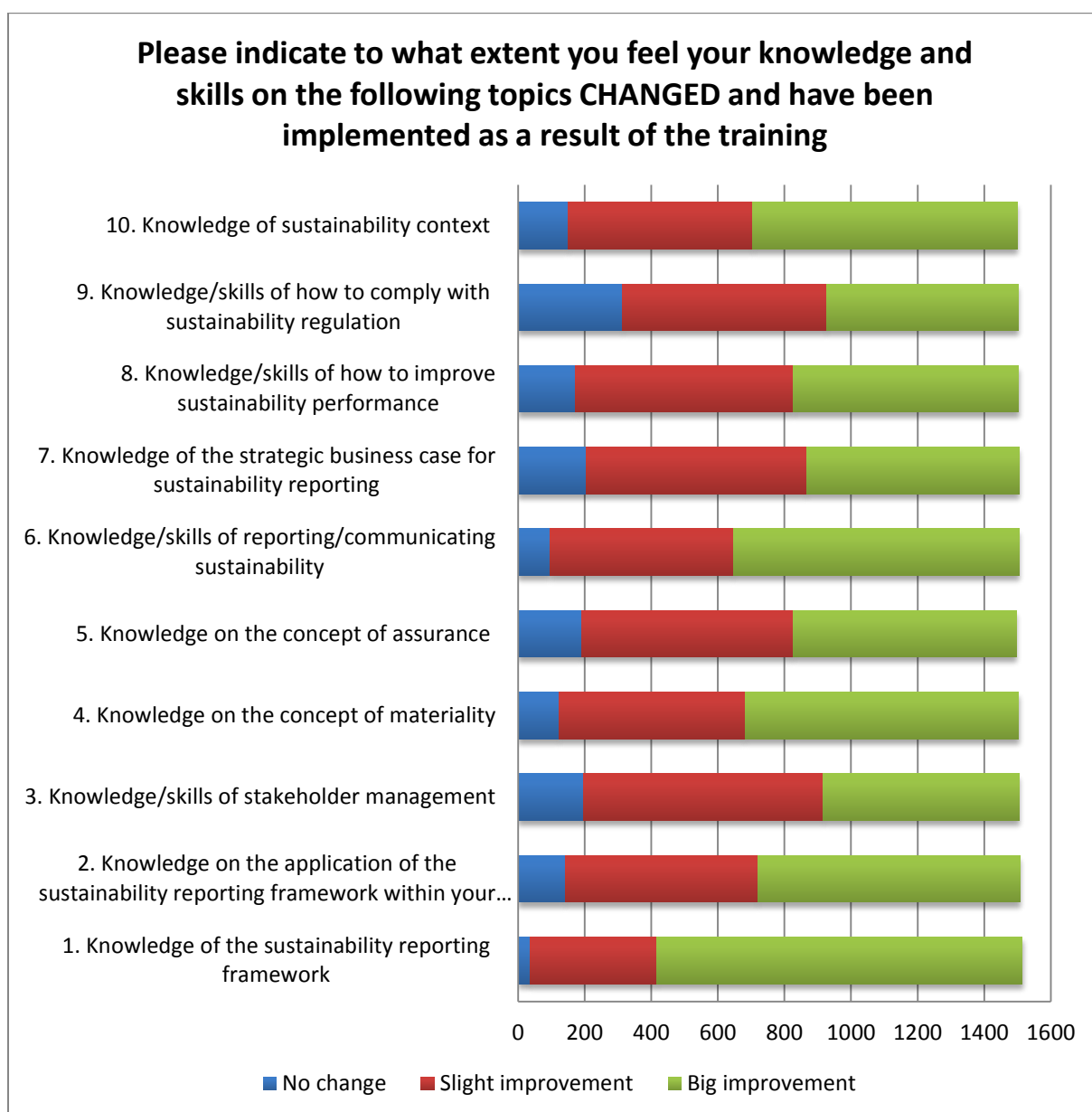


Figure 4. Key areas of knowledge and skills development from the training (by number of respondents)



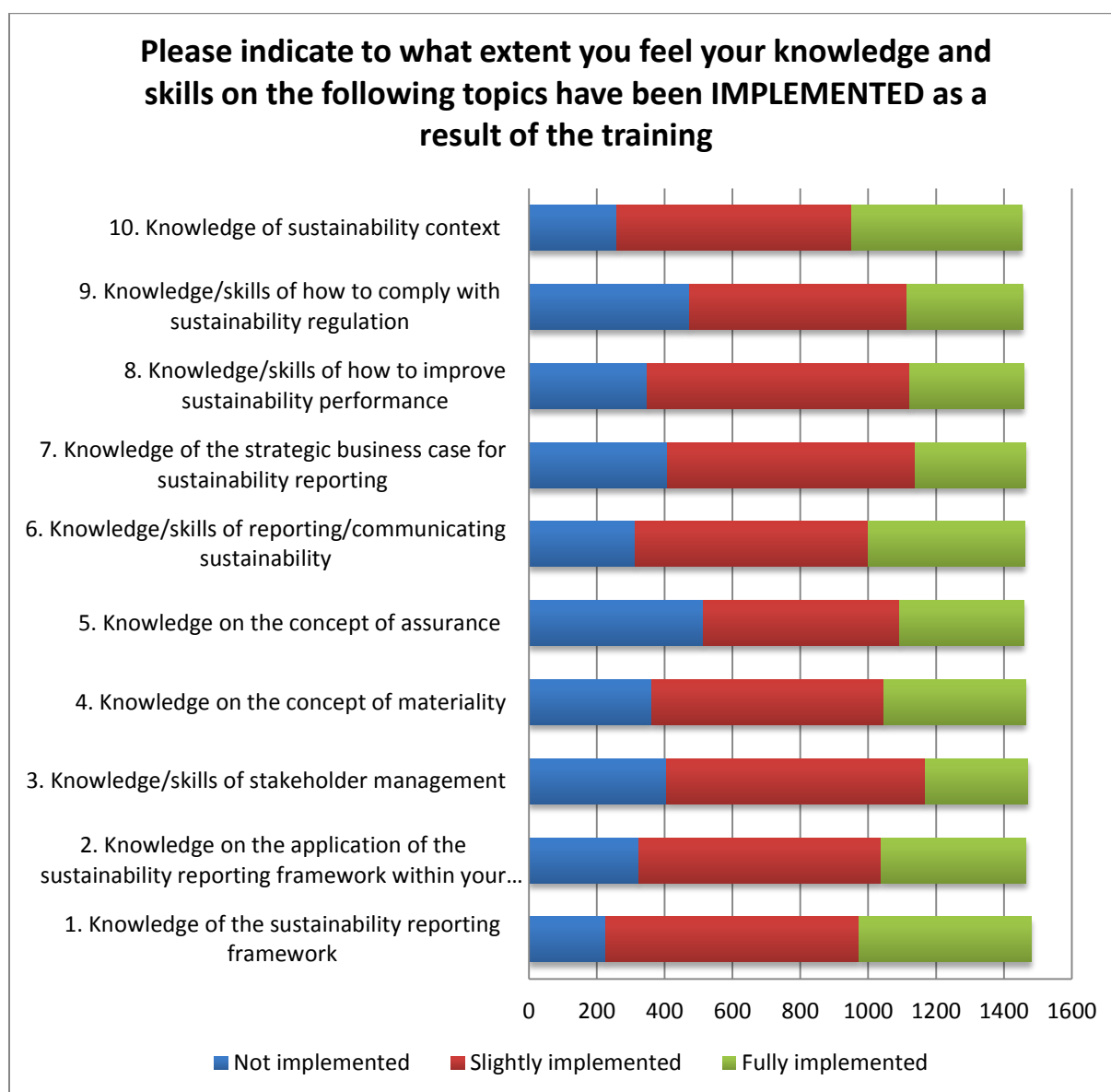


Figure 5. Implementation of knowledge and skills gained from the course (by number of respondents)

# 4. Conclusions

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## 4.1 Summary of the results

### *Respondents' profile*

1. **Organization Type.** 62.6 percent are large organizations, while 37.4 percent are SMEs. Most are privately held companies and the SMEs are represented particularly by self-employed people and non-profit organizations.
2. **Geographical spread.** Course attendance was spread over 54 countries (Top 3: Brazil, Spain, Colombia), although participants' organizations are headquartered in 68 different countries (Top 3: Brazil, Colombia, Mexico).
3. **Sector spread.** Organizations are spread over at least 31 sectors (top 3: energy, financial services, non-profit).
4. **Respondent type.** 52 percent developed a sustainability report for their own organization, 23 percent are consultants offering sustainability consulting services to their clients and 25 percent used the Guidelines to manage their sustainability performance without reporting.

### *Reporting practices*

5. In general, the respondents had a sustainability strategy in place before taking the course. However, the CTP effectively promotes the use of the **GRI Guidelines often combined with other normative frameworks**.
6. **Positive influence on reporting methods used.** More people claimed to be publishing integrated reports and fewer organizations published a partial report (see footnotes 1 and 2 for definitions).
7. The course **helped the organizations** to create awareness of sustainability issues throughout the organization, to develop a sustainability vision and strategy, and identify strengths and weaknesses of the organization. In particular, data access improved and monitoring was increased.

### *Quantity of reporting*

8. The training positively affected the **frequency** of sustainability reporting and the use of the GRI Guidelines.
9. It is difficult to say if the CTP has a long term effect on sustainability reporting, as most of the respondents did the course in 2011 or 2012.

### *Quality of reporting*

10. **Level of disclosure.** There has been an increase in fully disclosed items and disclosures which include future goals for improvement.
11. **Disclosures on Management Approach.** Participants were more likely to start reporting on management approach or increase the level of detail around management approach.
12. **Stakeholder engagement.** The level of stakeholder engagement has increased, especially for external stakeholders, but the opportunities to give feedback on reports are limited.

13. The training had a positive effect on the number of externally assured reports, and around one third of participants received official recognition for their sustainability report.

### *Direct training impacts*

14. **Main reasons for participation.** 1) the intent to develop a GRI sustainability report, 2) personal development, 3) to explore new reporting methods.
15. The training had the biggest impact on the **knowledge** of the Reporting Framework and reporting/communicating sustainability. Although the CTP has increased knowledge and skills in all provided topics, the knowledge gained was not always applied within the organization.

## **4.2 Conclusions**

The main research objective was to assess the impact of the GRI Certified Training Program on the sustainability reporting practices of the participating organizations. With the above research results, the following conclusions can be drawn.

Although most organizations already had a sustainability strategy in place before participating in the course, the main influence of the CTP has been the increased uptake of sustainability reporting and particularly the use of the GRI Guidelines. Also the CTP had a positive influence on reporting methods used, as more organizations are publishing integrated reports and fewer organizations published a partial report after the training (see footnotes 1 and 2 for definitions). Not only has the number of reports increased, but the CTP also affected the quality of the reports in terms of transparency from improved and increased disclosures. More items are fully disclosed and future goals for improvement are increasingly included. In particular, Disclosures on Management Approach are now reported in more detail. While the level of stakeholder engagement improved after the course and more organizations are involving their external stakeholders in the reporting process, the opportunities to give feedback after the report has been published are limited and external assurance is not yet common practice. These two areas could be emphasized in greater detail in the training delivery, and longitudinal research may indicate a positive change in these practices over time as organizations become more comfortable with sustainability reporting and opening themselves to feedback from stakeholders and external assurance.

Besides the conclusions about the uptake of non-financial reporting and the quality of reports, the CTP seems to meet the expectations of the participants. The three main reasons to participate were to develop a GRI sustainability report, for personal development, and to explore new reporting methods. As the results show that the majority found their knowledge and skills improved, it can be assumed that personal development occurred. Moreover, more respondents are now reporting according to the GRI Guidelines in combination with other frameworks. So expectations regarding increased capacity to develop a GRI report and increased understanding about new reporting methods appear to have been met. And although most organizations already had a sustainability strategy in place, the course helped respondents to create awareness of sustainability issues throughout the organization as well as to improve their sustainability vision and strategy and identify organizational strengths and weaknesses. These effects also led to better internal data access and monitoring for supporting sustainability reporting.

The results of this research will be considered when making the next planned content revisions to the Certified Training Program material. It will also be shared with the Certified Training Partners and

a follow up discussion on the implications of training delivery will be held in the next planned Training Partner Meeting.

## Appendix I – Research Results

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Country	Number of respondents' company HQ	Number of respondents attended
Angola	1	0
Argentina	1	0
Australia	35	39
Austria	7	4
Bahrain	1	0
Bangladesh	1	0
Belgium	5	3
Brazil	220	234
Canada	56	49
Chile	65	68
Czech Republic	0	1
China	21	29
Colombia	159	164
Costa Rica	25	31
Cyprus	1	0
Denmark	10	8
El Salvador	2	4
Equador	18	19
Finland	5	4
France	10	4
Germany	24	10
Greece	26	34
Honduras	1	0
Hong Kong	5	7
Hungary	1	1
Iceland	2	3
India	41	46
Indonesia	26	28
Ireland	3	0
Israel	1	0
Italy	9	8
Japan	10	7
Kuwait	21	21
Luxembourg	3	7
Madagascar	1	0
Malaysia	4	2
Mauritania	1	2
Mexico	107	114
New Zealand	11	11
Nigeria	4	5
Norway	1	1

Oman	4	6
Panama	4	3
Peru	59	62

Sector	Number of respondents
Agriculture	61
Automotive	34
Aviation	18
Chemical	67
Commercial Services	60
Construction	85
Construction Material	53
Consumer Durables	20
Energy	193
Energy Utilities	83
Equipment	23
Financial Services	154
Food & Beverage Industry	107
Forest & Paper Products	37
Healthcare Products	26
Healthcare Services	40
Household & Personal Products	21
Information and Communication Technologies	88
Logistics	37
Media	34
Mining, Metals & Minerals	128
Non-profit	142
Public Agency	88
Railroad	15
Real Estate	27
Retailers	26
Textiles & Apparel (clothing & footwear)	31
Tobacco	7
Tourism/Leisure	37
Toys	3
Universities	90
Other (not specified)	381

Table II. Number of respondents per sector

Country	Number of respondents' company HQ	Number of respondents attended
Poland	6	7
Portugal	24	28
Republica Dominicana	7	7
Romania	1	0
Saudi Arabia	2	0
Singapore	2	3
South Africa	30	35
South Korea	3	3
Spain	166	179
Sri Lanka	15	14
Sweden	13	11
Switzerland	35	27
Taiwan	2	0
Tazmania	1	0
Thailand	1	0
The Netherlands	9	4
Tunisia	1	0
Turkey	6	9
UK	29	23
United Arab Emirates	4	9
Uruguay	6	7
USA	98	87
Venezuela	2	0
Vietnam	1	5
Zambia	0	5
Zimbabwe	2	3
Other	46	19
<b>Total</b>	<b>1478</b>	<b>1505</b>

Table I. Geographical spread of organizations and courses (by number)

### How does the GRI training mainly apply to your organization?

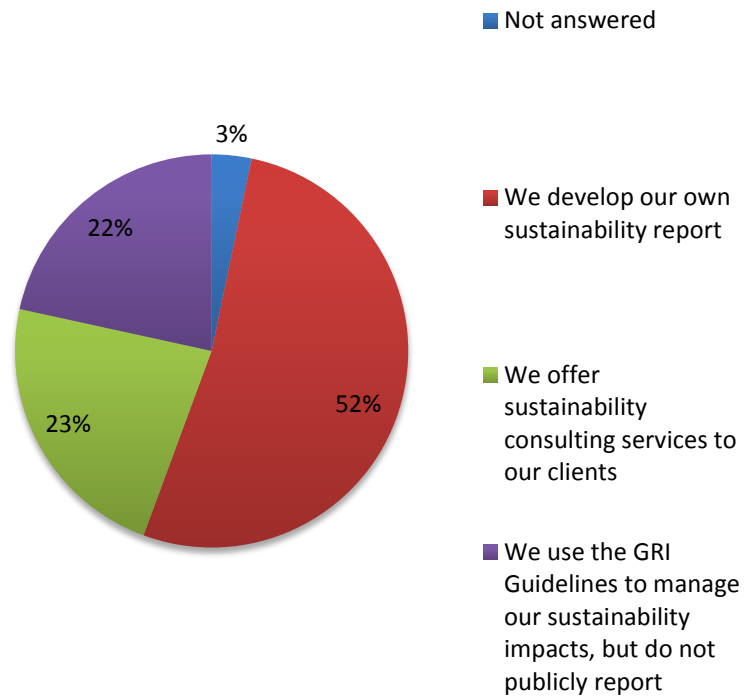


Figure I. Distribution of participant types (by percentage)

### When did you participate in the training?

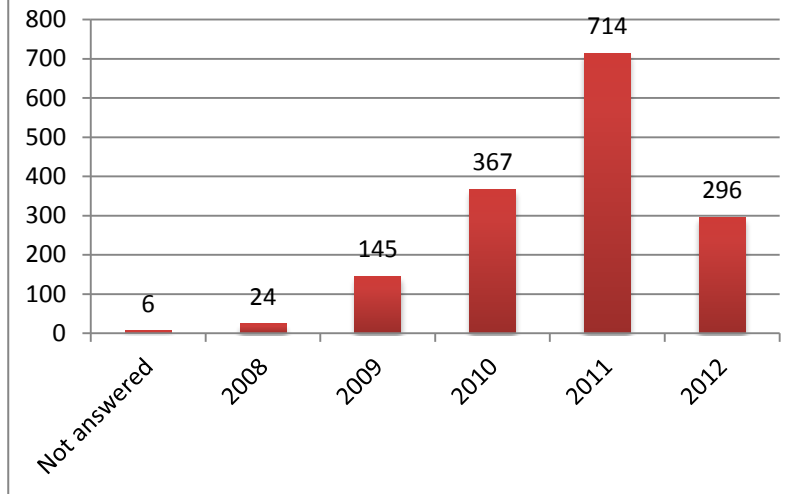


Figure II. Number of participants per year

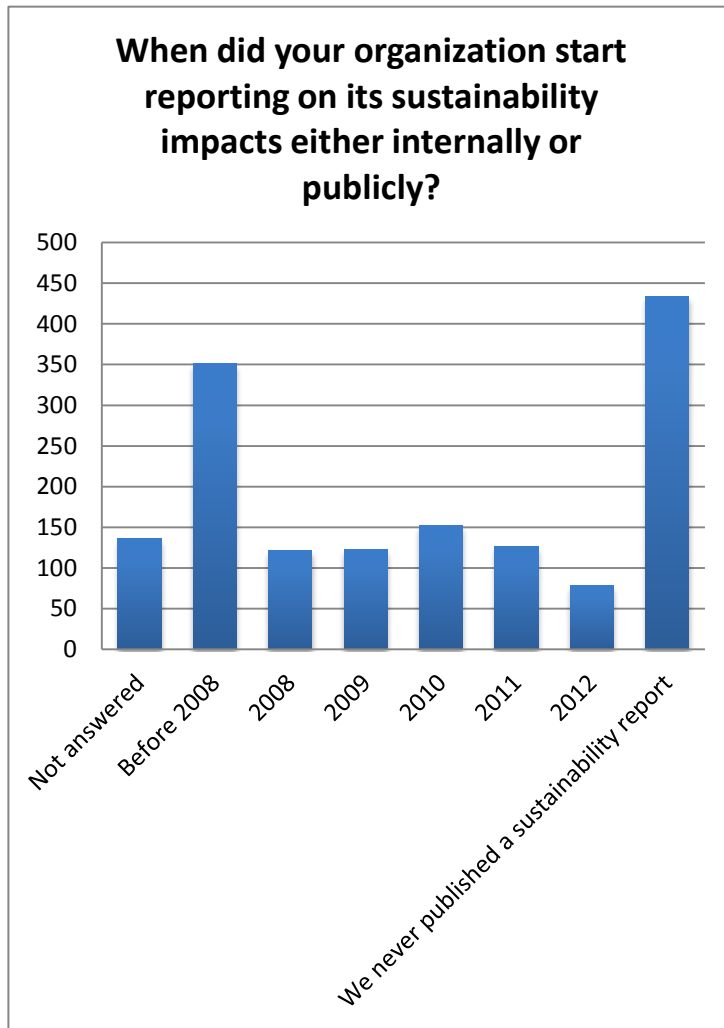


Figure III. Number of first-time reporters per year

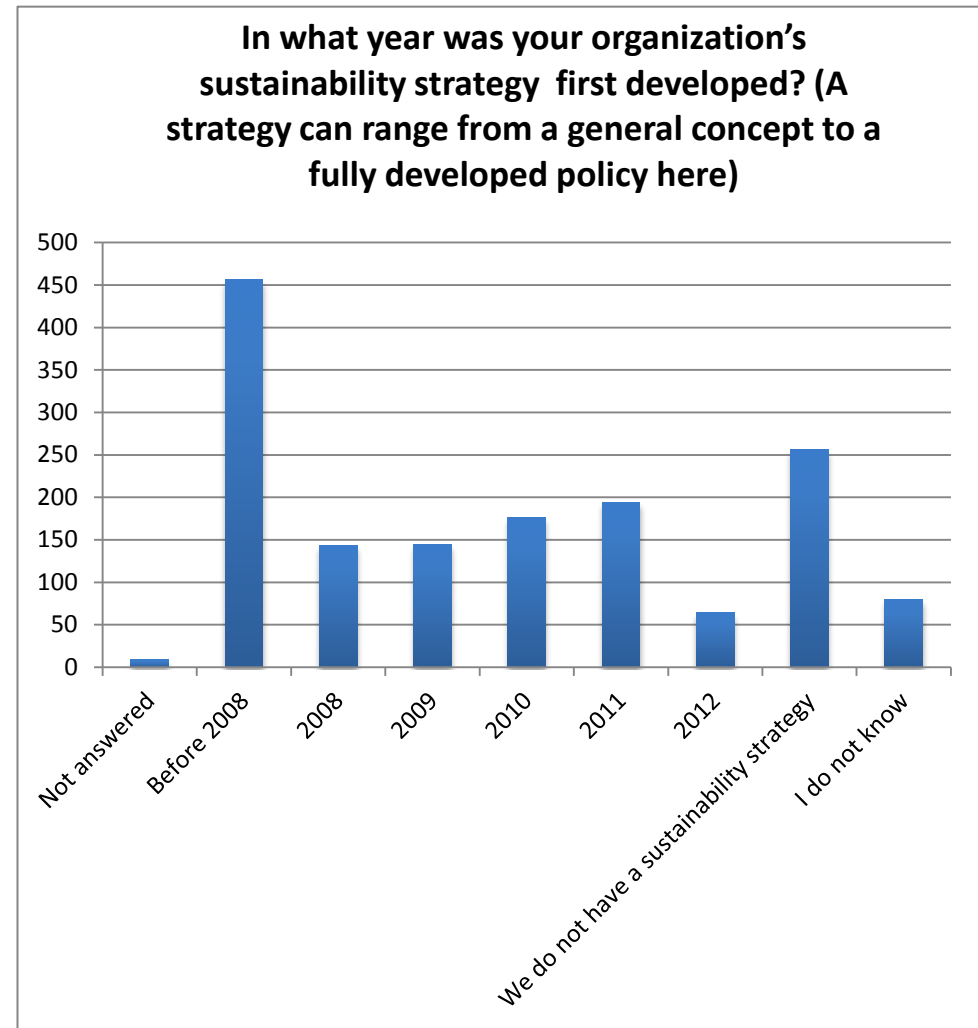


Figure IV. Sustainability strategies developed per year

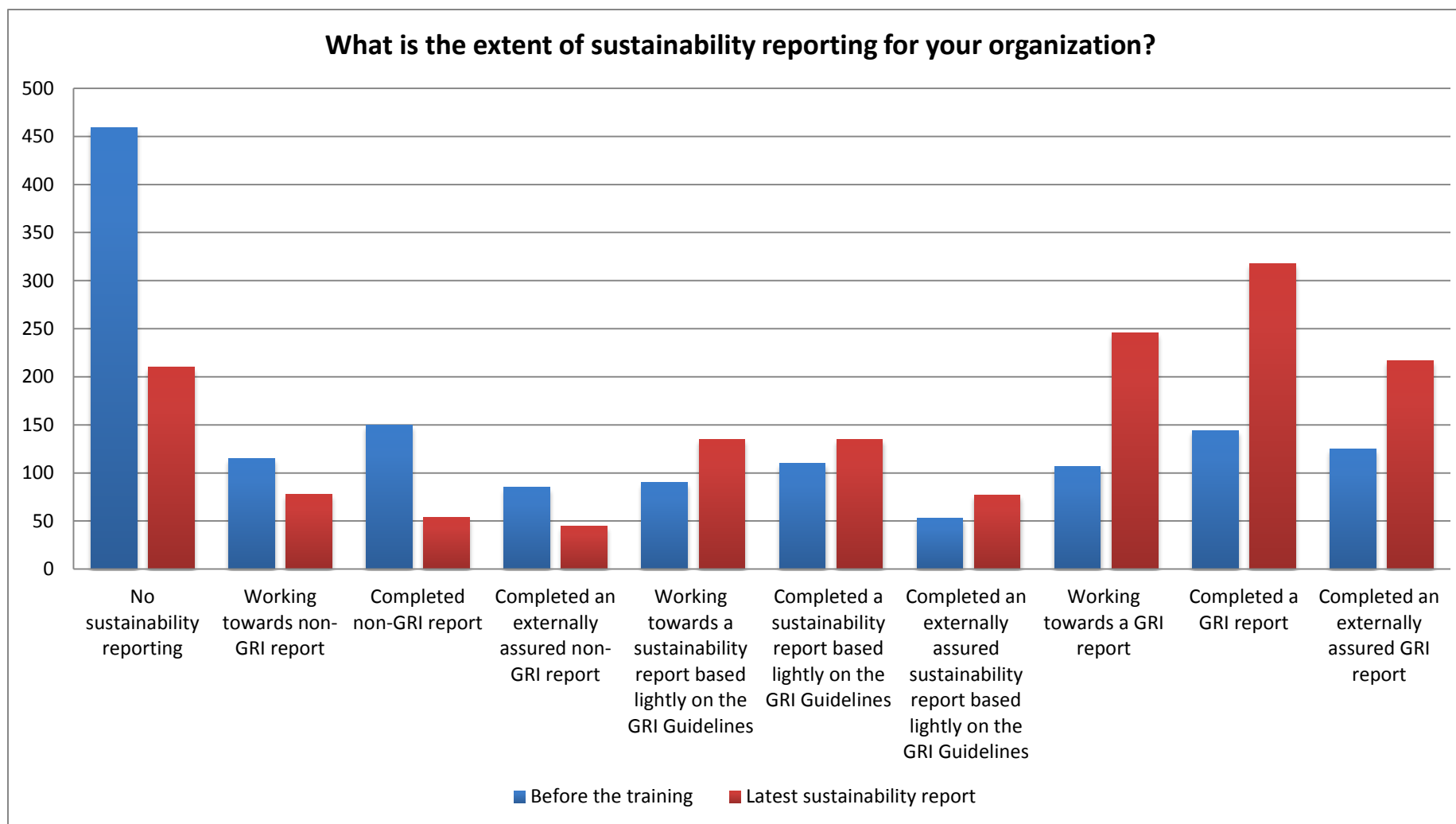


Figure V. Use of the GRI Guidelines before and after the training (by number)



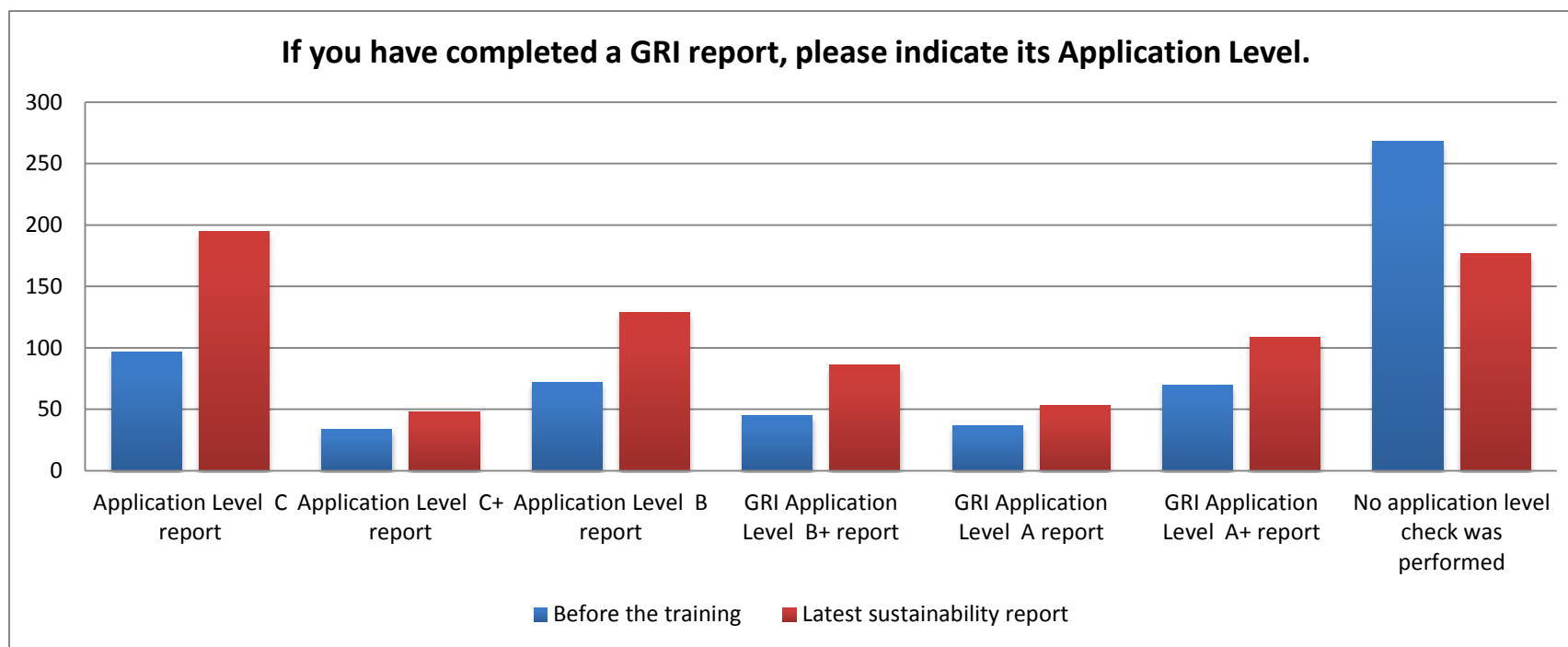


Figure VI. Change in Application Level Checks performed (by number)



Figure VII. Change in reporting practices (by number)

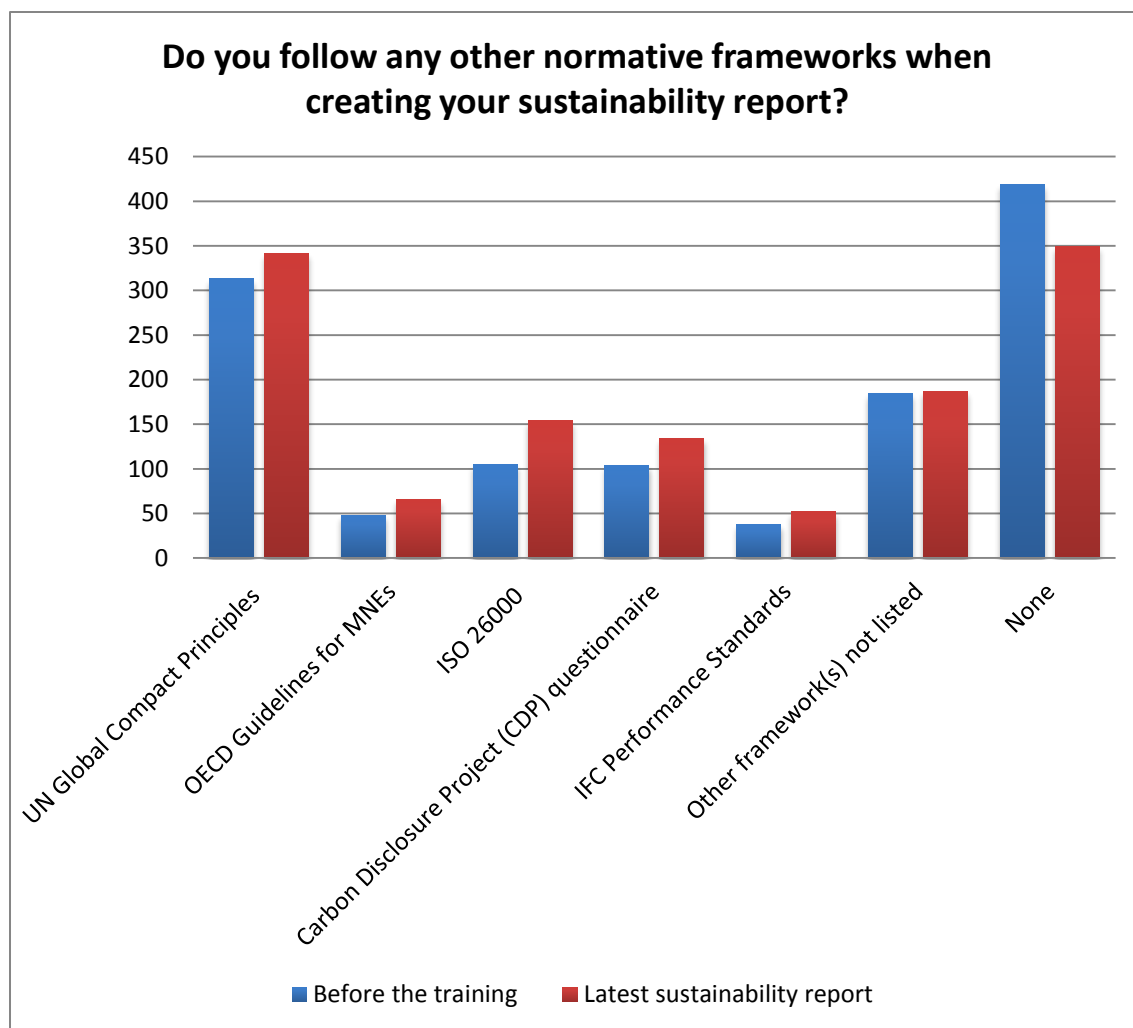


Figure VIII. Change in frequency of other frameworks used (by number)

Of all GRI disclosure items that your organization addressed in its report, how did the training affect the proportion that was FULLY reported on?

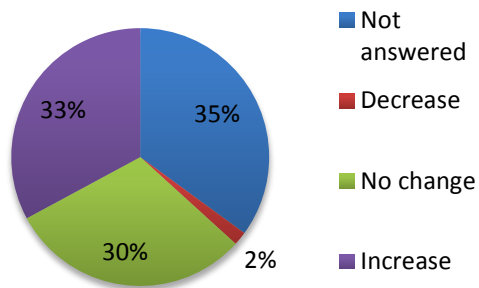


Figure IX. Change in proportion of fully disclosed items

Of all GRI disclosure items that your organization addressed in its report, how did the training affect the proportion that was PARTIALLY reported on?

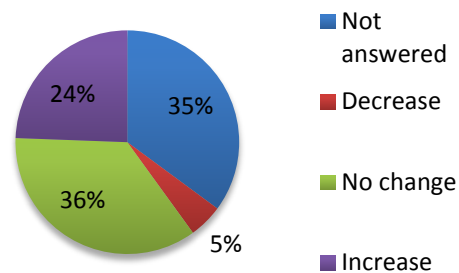


Figure X. Change in proportion of partially disclosed items

Of all GRI disclosure items that your organization addressed in its report, how did the training affect the proportion that included future goals for improvement in your sustainability report?

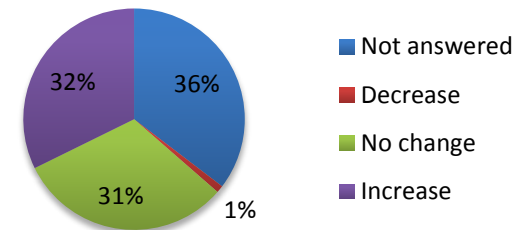
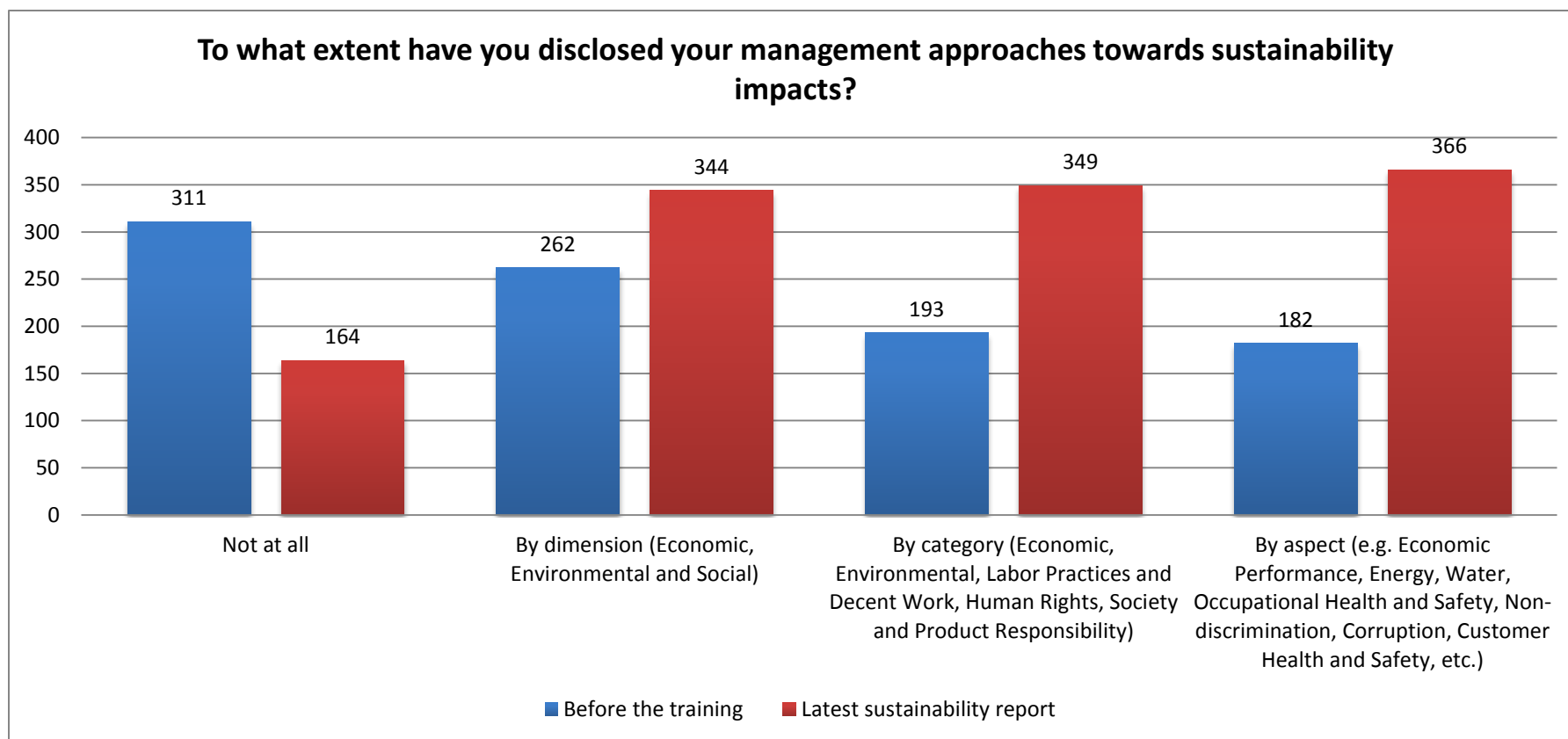


Figure XI. Change in proportion of disclosure items that include future goals for improvement



FigureXII. Change in the level of Disclosures on Management Approach (by number). In this figure, 'dimension' refers to the broadest classifications of sustainability subject matter: Economic, Environmental, and Social.

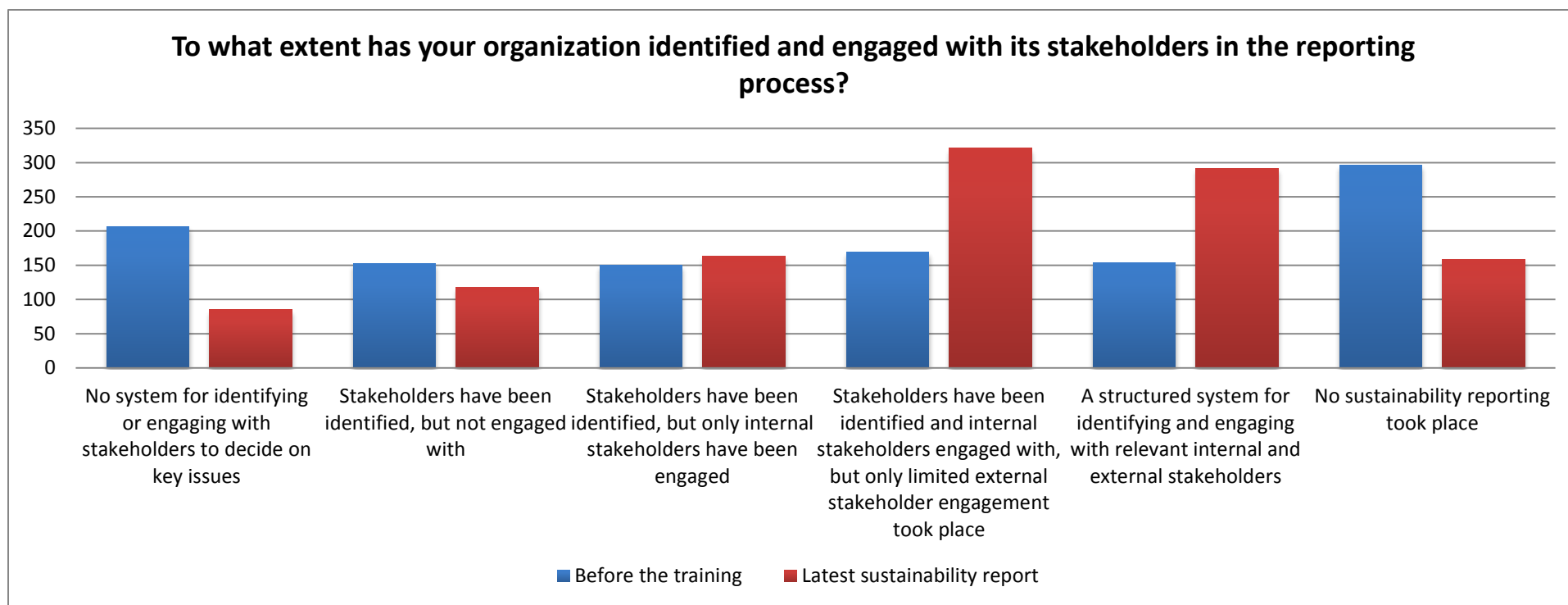


Figure XIII. Change in the level of stakeholder engagement (by number)

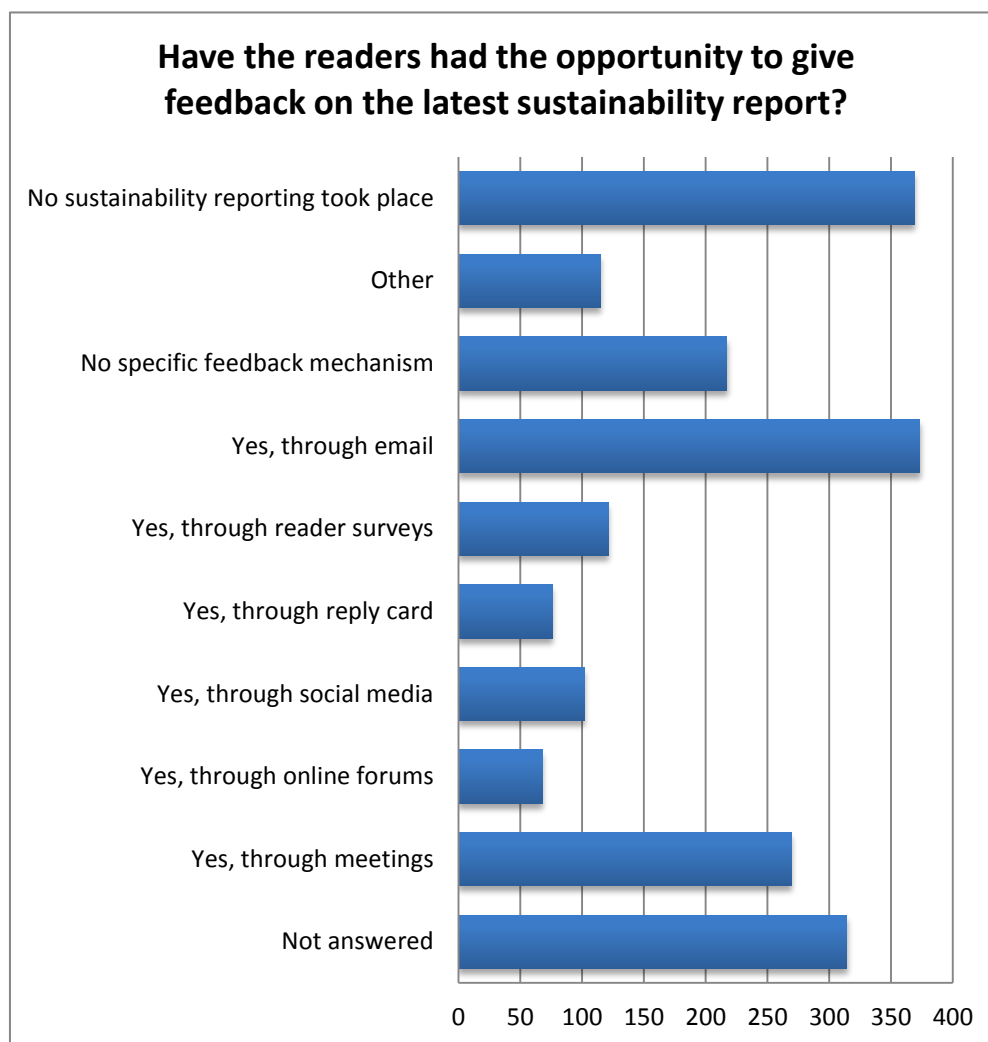


Figure XIV. Feedback mechanisms used (by number)

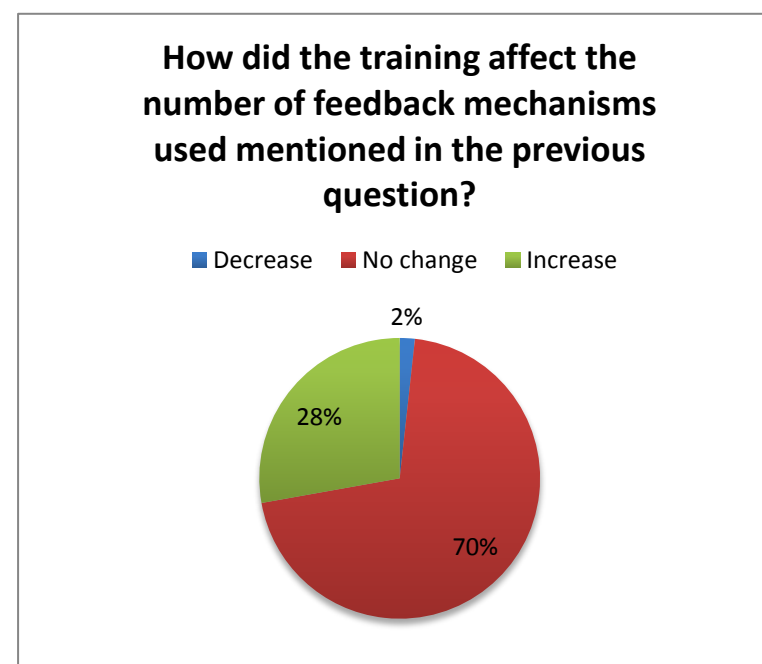


Figure XV. Change in the number of feedback mechanisms used

**Did your company gain any formal recognition for its sustainability report?**

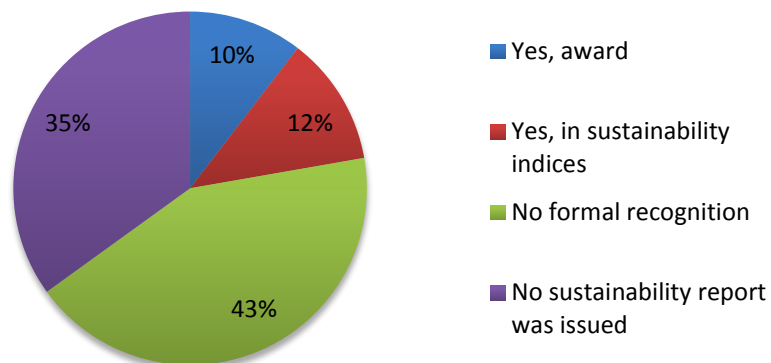


Figure XVI. Formal recognition received for sustainability reports (by proportion)

**What additional support would have been most helpful after the training? (select a maximum of three)**



Figure XVII. Usefulness of additional services after the training (by number)





Figure XVIII. Benefits experienced from the training (by number)

# Appendix II – Questionnaire

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## General information

1. What type of organization do you work for? (select one only)

- 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) Agriculture
- b) Automotive
- c) Aviation
- d) Chemical
- e) Commercial Services
- f) Construction
- g) Construction Material
- h) Consumer Durables
- i) Energy
- j) Energy Utilities
- k) Equipment
- l) Financial Services
- m) Food & Beverage Industry
- n) Forest & Paper Products
- o) Healthcare Products
- p) Healthcare Services
- q) Household & Personal Products
- r) Information and Communication Technologies
- s) Logistics
- t) Media

- u) Mining, Metals & Minerals
- v) Non-profit
- w) Public Agency
- x) Railroad
- y) Real Estate
- z) Retailers
- aa) Textiles & Apparel (clothing & footwear)
- bb) Tobacco
- cc) Tourism/Leisure
- dd) Toys
- ee) Universities
- ff) Other

4. In which country is your organization headquartered?

OPEN ANSWER

5. In which country did you complete the GRI Certified Training course?

OPEN ANSWER

6. In what year was your organization's sustainability strategy<sup>11</sup> first developed?

- a) Before 2008
- b) 2008
- c) 2009
- d) 2010
- e) 2011
- f) 2012
- g) We do not have a sustainability strategy
- h) I do not know

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<sup>11</sup> 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.*

7. When did you participate in the training?

- a) 2008
- b) 2009
- c) 2010
- d) 2011
- e) 2012

8. 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<sup>12</sup>
- c) We use the GRI Guidelines to manage our sustainability impacts, but do not publicly report

9. 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

10. To what extent do you feel your **knowledge and skills** on the following topics changed as a result of the training? *(scale 1-3 for each statement: no change, slight improvement, big improvement)*

- a) knowledge of the sustainability reporting framework
- b) knowledge on the application of the sustainability reporting framework within your organization
- c) Knowledge/skills of stakeholder management
- d) Knowledge on the concept of materiality
- e) Knowledge on the concept of assurance
- f) Knowledge of GRI guidelines
- g) Knowledge/skills of reporting/communicating sustainability
- h) Knowledge of the strategic business case for sustainability reporting
- i) Knowledge/skills of how to improve sustainability performance
- j) Knowledge/skills of how to comply with sustainability regulation
- k) Knowledge of sustainability context

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<sup>12</sup> If you selected this option, please answer the next questions in a way that you think is generally applicable to your clients.

11. 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 sustainability reporting framework
- b) knowledge on the application of the sustainability reporting framework within your organization
- c) Knowledge/skills of stakeholder management
- d) Knowledge on the concept of materiality
- e) Knowledge on the concept of assurance
- f) Knowledge of GRI guidelines
- g) Knowledge/skills of Reporting/communicate sustainability
- h) Knowledge of Strategic business case for sustainability reporting
- i) Knowledge/skills of How to improve sustainability performance
- j) Knowledge/skills of How to comply with sustainability regulation
- k) Knowledge of Sustainability context

12. Since you undertook 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

13. 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

14. 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 interpret the indicators

### **Quantity of reporting**

15. In what way did the training affect 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

16. 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

### **Quality of reporting**

*Questions 18-21 are only for GRI reporters.*

17. Of all GRI disclosure items (e.g., Disclosures on Strategy & Profile, Disclosures on Management Approach, Performance Indicators) that your organization addressed in its report, how did the training affect the proportion that was fully reported on?

- a) Decrease
- b) No change
- c) Increase

18. Of all GRI disclosure items (e.g. Disclosures on Strategy & Profile, Disclosure of Management Approach, Performance Indicators) that your organization addressed in its report, how did the training affect the proportion that was partially reported on?

- a) Decrease
- b) No change
- c) Increase

19. Of all GRI disclosure items (e.g. Disclosures on Strategy & Profile, Disclosure of Management Approach, Performance Indicators) that your organization addressed in its report, how did the training affect the proportion that included future goals for improvement in your sustainability report?

- a) Decrease
- b) No change
- c) Increase

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

(drop-down box for before the training and last report)

- 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.)

#### **About your sustainability reporting**

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

- a) Before 2008
- b) 2008
- c) 2009
- d) 2010
- e) 2011
- f) 2012
- g) We never published a sustainability report

23. Which method of sustainability reporting is your company using? *(drop-down box for before the training and last report)*

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

24. What is the extent of sustainability reporting for your organization? *(drop-down box for before the training and last report)*

- 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

25. If you have completed a GRI report, please indicate its Application Level *(drop-down box for before the training and last report)*

- a) Application Level C report
- b) Application Level C+ report
- c) Application Level B report
- d) GRI Application Level B+ report
- e) GRI Application Level A report
- f) GRI Application Level A+ report
- g) No application level check was performed

26. Do you follow any other normative frameworks when creating your sustainability report? *(drop-down box for before the training and last report) (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
- g) None

27. To what extent has your organization identified and engaged with its stakeholders in the reporting process? *(drop-down box for before the training and last report)*

- a) No system for identifying or engaging with stakeholders to decide on key issues
- b) Stakeholders have been identified, but not engaged with
- c) Stakeholders have been identified, but only internal stakeholders have been engaged
- d) Stakeholders have been identified and internal stakeholders engaged with, but only limited external stakeholder engagement took place
- e) A structured system for identifying and engaging with relevant internal and external stakeholders
- f) No sustainability reporting took place



28. Have the readers had the opportunity to give feedback on the report? *(multiple answers possible)*  
*(drop-down box for before the training and last report)*

- a) Yes, through meetings
- b) Yes, through online forums
- c) Yes, through social media
- d) Yes, through reply card
- e) Yes, through reader surveys
- f) Yes, through email
- g) No specific feedback mechanism
- h) Other
- i) No sustainability reporting took place

29. Did your company gain any formal recognition for its sustainability report?

- a) Yes, award
- b) Yes, in sustainability indices
- c) No formal recognition
- d) No sustainability report was issued