Dear Survey Participant,

Interest in sustainability and its implications for business has increased steadily. It is increasingly recognised that sustainability not only poses ethical issues but also has direct implications for economic performance.

The development of the regulatory framework of markets, technical and organisational innovations, and new societal and consumer perceptions, have changed the business context and the determinants of corporate success.

The aim of the survey is to explore the processes involved in generating sustainable business information. As the study will be carried out in eleven Western- Central- and Eastern European countries, we will be able to explore how different countries are dealing with the additional information needs required in order to manage the increasingly topical issue of sustainability.

With your participation you support an international research project. With the results we are able to draw and compare the status quo of sustainability reporting in Europe. The results will provide the status quo of each country and managerial guidance sustainability reporting in Europe.

Participants who are interested in the results of the study can leave their e-mail address at the end of the questionnaire. The results will be sent to you approximately in the last quarter of 2015.

The questionnaire should take about 15 minutes of your time and consists of three parts. Your responses are voluntary and will be confidential. Responses will not be identified by individual. All responses will be compiled together and analyzed as a group.

The survey is part of the project «CSR-Reporting in Central- and Eastern Europe». It is conducted by a research team of eleven countries (http://www.csr-reporting.org/index.php/researchconsortium.html). Coordinator is the International Performance Research Institute located in Stuttgart, Germany (www.ipri-institute.com).

If you have any questions or concerns, please contact

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Thank you very much!
1.1 Corporate Sustainability

Corporate sustainability is defined as a process which aims to integrate the systematic management of the environmental and social aspects of business together with the economic aspects, both to achieve sustainable business development for the company.

Please indicate which statements express your company’s situation best regarding ...

...Corporate Sustainability

Please choose only one of the following:

- Sustainability is not relevant
- Sustainability is mainly a PR / Marketing concept
- Sustainability is a strategic management responsibility and task (e.g. integrated in incentive system)
- Sustainability is implemented as an organisation principle and is involved in the whole corporate management

...Sustainability Strategy

Please choose only one of the following:

- There is no sustainability strategy
- There is a sustainability strategy but it is not related to the corporate strategy
- Sustainability strategy is part of the corporate strategy
- Sustainability strategy is the main content of the corporate strategy

1.2 Corporate Sustainability

Please indicate which statements express your company’s situation best regarding ...

...Stakeholder Communication

Please choose only one of the following:

- There is no stakeholder communication / dialogue
- Irregular and incident-driven stakeholder communication / dialogue
- Regular top-down stakeholder dialogue
- Regular bottom-up and top-down stakeholder dialogue

...Sustainable Activities / Practices
Please choose only one of the following:
• There are no sustainable activities/practices
• Sustainable activities/practices are unsystematic and isolated
• Sustainable activities/practices are systematic and refer to our strategy
• Sustainable activities/practices are involved in (almost) every part of the value chain

...Requirements on Supply Chain

Please choose only one of the following:
• There are no specific requirements
• Acting social and environmental responsible along the supply chain is partially required
• Acting social and environmental responsible along the chain is expected and required, but there is no own standard entire supply
• Acting social and environmental responsible along the entire supply chain is required. Own standards often exceed the normal requirements.

1.3 Sustainability Accounting

Please indicate which statements express your company’s situation best regarding ...

...Sustainability Accounting

Please choose only one of the following:
• Sustainable outcomes are not collected
• Outcomes are single and isolated collected and analyzed
• Outcomes are collected and analyzed by a sustainability accounting system that is linked with strategic objectives /goals
• Outcomes are collected and analyzed by a sophisticated sustainability accounting system as the basis for all corporate decisions
The term ‘sustainability accounting’ is used here to refer to the process of the collection, analysis and communication of sustainability-related information. This is any information that is needed for, or that is related to, corporate sustainability management. It can include both new types of information and sometimes also information which may already have been generated and used for some time before the term ‘sustainability’ became common usage (e.g., on legal compliance with employment laws).

2.1 Spectrum of Information

*How balanced is the information collected regarding environmental and social aspects?*

Please choose only one of the following:

- Information collected is only on environmental issues
- Information collected is mainly on environmental issues
- Information spectrum is balanced between environmental and social issues
- Information collected is mainly on social issues
- Information is collected only on social issues

*How balanced is the information collected regarding engineering related themes (e.g. production optimization or energy efficiency) and softer aspects (e.g. employee satisfaction)*

Please choose only one of the following:

- Information collected is only on engineering related themes
- Information collected is mainly on engineering related themes
- Information spectrum is balanced between engineering related themes and softer aspects
- Information collected is mainly on softer aspects
- Information collected is only on softer aspects
2.2 Involvement

*Who decides what aspects are covered within sustainability reporting?*

Please choose all that apply:
- Operational managers
- Accounting specialists
- Sustainability managers
- Senior management
- Others

*Who collects the data for sustainability reporting?*

Please choose all that apply:
- Operational managers
- Accounting specialists
- Sustainability managers
- Senior management
- Other:

*Where is sustainability reporting located in your company?*

Please choose all that apply:
- Sustainability department (or CSR-department)
- PR/Communication department
- HR department
- Strategy
- Finance & Accounting department
- Other:
3.1 Sustainability Reporting Processes

_Sustainability Information generating processes are differently organized, please answer the following questions:_

Please choose the appropriate response for each item:

<table>
<thead>
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<th></th>
<th>Not at all</th>
<th>To a very little extent</th>
<th>To a slight extent</th>
<th>To a moderate extent</th>
<th>To a great extent</th>
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<tbody>
<tr>
<td>To which extent are reporting guidelines (e.g. GRI-Guidelines) relevant for sustainability accounting?*</td>
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<tr>
<td>To which extent are sustainability data routinely generated?*</td>
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<tr>
<td>To which extent is the process of sustainability accounting centralized around a single department?*</td>
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<tr>
<td>To which extent is the process of sustainability accounting centralized around a single information system*</td>
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<td>To which extent is the information generation process formalized?*</td>
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</table>
3.2 Channel of Sustainability Reporting

*Which channel is used for sustainability reporting?*

Please choose all that apply:
- None
- Annual Report
- Web-based report (e.g. Homepage)
- Internet-based reports (Interactive reports)
- Stand Alone Sustainability Report
- Integrated Report
- Internal reports (e.g. as a basis for decision making)
- Intranet
- Other:

4.1 Basic Questions

*Which industry describes your operation best?*

- Manufacturing
- Wholesale and retail trade
- Information and Communication
- Electricity, gas, steam and air condition
- Construction
- Other:

*Please indicate the number of full-time employees of your company*

Please choose only one of the following:
- 1-250
- 251-500
- 501 - 1000
- 1.001 - 5000
- > 5.000

*Please indicate your company's turnover in 2014*

Please choose only one of the following:
- 1 - 50 mio. €
- 51 - 100 mio. €
Is your company primarily devoted to...

Please choose only one of the following:
- extract raw materials?
- elaborate intermediate products/services?
- elaborate final products/services?
- Other

Is your company primarily devoted to...

Please choose only one of the following:
- B2B products/services?
- B2C products/services?
- B2B and B2C products/services?
- Other

Please indicate the ownership form of your company

Please choose only one of the following:
- Privately held
- Privately held - family owned
- Publicity traded
- State owned
- Partly state-owned

Does your company belong to a multinational enterprise?

Please choose only one of the following:
- Yes, company operates in less than 5 countries
- Yes, company operates in 5 or more countries
- No, local company

In which department do you work in? *