

Financed by the European Commission, project number: VS/2020/0065

TALK- Training and Advising on Labour Keys

DRAFT OF QUESTIONNAIRE

ABOUT PROJECT TALK

This project will foster the debate and the consensus among national and European workers' representatives' organisations and employers organisations in the field of non financial information reports (NFIR) so they can improve social dialogue at national and European level and assert their interest in shaping the European policies and the Directive 2014/95/ EU, which has mostly been implemented at a minimum level and is reaching different levels of development depending on the specific European state.

The title of this project (TALK) was chosen precisely because the background found for this kind of European initiatives and political targets shows the need of spreading the debate and the action among companies and unions, social agents and civil organizations.

NFIR are a scope for the involvement of workers and their bodies of representation in terms of social dialogue with companies and employers organizations, and their participation may promote the improvement of corporative social responsibility policies and the sustainability in the European industry.

Therefore, the most ambitious activities of this project are the international workshop and the national educational activities, because they will develop the consensus within the trade-union and companies positions on this field and the workers and European Works Councils skills to participate and promote these policies.

A specific target is to provide skills for workers representatives to analyse non-financial information reports disclosure by companies. Among the benefits of this task, it can be mentioned to improve the social dialogue at company level.

Background

In the month of April, an International Workshop (IW) was planned to be held in Florence, in which experts from employers' organizations and companies experts, union experts, workers representatives and international social experts were going to analyze and debate different issues regarding in the field of corporative social responsibility (CSR) and non-financial information reporting (NFIR).

Among others:

- Debate how to improve the legislative framework for reporting of non-financial information.

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- Analyse the impact of non-financial reporting legislation on companies and discuss the framework for collaboration between companies and workers' representatives in this area.
- Address the approach and needs of European Work Councils to participate on the framework for reporting of non-financial information.
- Analyse how to promote and participate in the implementation of climate change commitments and sustainable development goals (SDG) undertaken by the EU and business through analysis of information provided in non-financial information reports.
- Debate and agree on common needs of awareness, education and union involvement on CSR and non-financial information at the level of all participating countries.

The conclusions obtained during this IW would be used by project partners to prepare a Base Document for the promotion of initiatives and training actions in each country.

Due to the current COVID 19 crisis, this face-to-face IW must be delayed until the sanitary situation improves, so it has been decided to advance part of the work and the conclusions by means of a questionnaire that will be sent to the experts of each country.

How to deal with this questionnaire

This questionnaire is intended to obtain the national/international experts information that would have been collected at the International Workshop. It is not a structured methodology and it's not going to be analyzed quantitatively. So we have to be very flexible about the way each country can distribute the questionnaire and collect this information:

To meet this:

- The questionnaire can be use as an outline to carry on an interview with selected experts by videoconference.
- Few questions can be selected for each expert depending on his/her expertise field.
- Some parts of the questionnaire can be selected depending the target group.

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- More questions can be added for each expert in order to obtain the maximum information from the (for example if some experts can provide specific information about any issue).

Objective

Technical Questionnaire (TQ) intends to mitigate the postponing of IW, allowing us to anticipate the elaboration of some outputs of the project. As possibly IW will have to be modified in some way, the conclusions from TQ will help to define a new proposal for the developing of the IW. As there is no certainty that it will be possible to prepare a face to face IW, results from TQ, together with additional virtual technical meetings, could allow to share, discuss and validate the results.

So, the objective of the questionnaire is to gather the opinion of the different interest groups identified in the project (employers organizations, company's experts, unions, workers representatives, social partners) on the topics that were to be the object of reflection and debate during the IW.

Questionnaire structure

The questionnaire has been structured in four sections:

- Legislative framework for reporting of non-financial information (Section 1)
- Social dialogue and non- financial information (Section 2)
- Climate change commitments and sustainable development goals (SDG) and non- financial information (Section 3)
- Awareness, education and union involvement on CSR and non-financial information (Section 4)

Each section contains a series of questions formulated as openly as possible, so that qualitative information can be obtained, where possible.

Each section of the questionnaire has a specific target group, so depending on the person to whom the questionnaire is addressed, the appropriate sections should be selected.

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Target Group

Technical Questionnaire should be distributed among these groups:

- Employers' organizations and companies' experts (Section 1, 2 and 3)
- National/International social/civil experts (All sections.)
- Union experts, union officials, workers representatives (All sections)

QUESTIONNAIRE

PART ONE: PERSONAL INFORMATION

APPLICATION PRIVACY POLICY.

The information provided and personal data will be subject to the provisions of the new Regulation (EU) 2016/679 of the European Parliament and Council of 27 April 2016, which came into force on 25 May 2018, replacing the Organic Law on Data Protection (LOPD).

The INSTITUTO SINDICAL DE TRABAJO AMBIENTE Y SALUD with address at c/ General Cabrera 21, 28020 Madrid, email address rgpd@istas.ccoo.es and telephone 34 91 449 10 40, is responsible for processing the material obtained in order to complete the actions defined in the *TALK- Training and Advising on Labour Keys* Project and justify the grant awarded.

You may exercise your rights of access, rectification, limitation, deletion, opposition and the portability of the data by sending a letter to the above address, accompanied, where appropriate, by a copy of the ID card of the person concerned.

1. INFORMATION ABOUT THE PERSON WHO ANSWERS THE QUESTIONNAIRE

Responsibility:



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- Employer’s organization
- Company’s expert
- Union’s official

Section 1.

Legislative framework for reporting of non-financial information

- Union’s expert
- Worker’s representatives (company)
- Social / ONG expert
- Other

Contact information:

E-mail:

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PART TWO. QUESTIONNAIRE

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Background

Among others, this section will address the following topics:

- How could be improve the legislative framework for reporting of non-financial information?
- Analyse the impact of non-financial reporting legislation on companies and labour relations.
- How could the legislative framework promote or be a driven to reach mayor collaboration between companies and workers´ representatives in this area?

Specifically, this section aims to get the good practices and requirements set in some national NFI regulations that have gone beyond the Directive, in order to support a proposal for the review of NFID. In this context, both employers organization and Unions perspective will be addressed. The questions will be made taking into account these two perspectives.

Questions

1. Do you think that the non-financial disclosure directive has had an impact on labour relations? Reason your answer

- YES
 NO
 DON'T KNOW / NO OPINION / NOT RELEVANT

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2. Do you think that the revision of the directive should to improve the dialogue and involvement among companies and workers and their representatives in the process of reporting non-financial information? Explain your answer.

- YES

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- NO
 DON'T KNOW / NO OPINION / NOT RELEVANT

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3. Please, answer the following questions

a. Reported non-financial information is not sufficiently comparable or reliable.

- YES
 NO
 DON'T KNOW / NO OPINION / NOT RELEVANT

b. Companies do not report all non-financial information that users think is necessary, and many companies report information that users do not think is relevant.

- YES
 NO
 DON'T KNOW / NO OPINION / NOT RELEVANT

c. Companies reporting pursuant to the NFRD do not disclose all relevant non-financial information needed by different user groups.

- YES
 NO
 DON'T KNOW / NO OPINION / NOT RELEVANT

d. It is hard for stakeholders and other users to find non-financial information even when it is reported.

- YES
 NO
 DON'T KNOW / NO OPINION / NOT RELEVANT

4. Please, answer the following questions

a. Companies incur unnecessary and avoidable costs related to reporting non-financial information.

- YES

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- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

b. Companies face uncertainty and complexity when deciding what non-financial information to report, and how and where to report such information.

- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

c. Companies are under pressure to respond to additional demands for non-financial information from sustainability rating agencies, data providers and civil society, irrespective of the information that they publish as a result of the non-financial information

- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

5. In your opinion, the lack of comparability of non-financial information reported by companies pursuant to the NFRD is a significant problem.

- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

6. The limited reliability of non-financial information reported by companies pursuant to the NFRD is a significant problem.

- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

7. Do you think it is necessary to require companies to apply a European non-

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financial reporting standard? Explain your answer

- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

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8. In case to do, do you consider that Unions should be involved in the process of developing a European non-financial reporting standard? Explain your answer.

- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

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9. And other civil society representatives/NGOs?

- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

10. In your opinion, is there a need to clarify the concept of 'material' non-financial information? Explain your answer.

- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

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11. If you do think there is a need to clarify the concept of ‘material’ non-financial information, how would you suggest to do so?

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12. Should EU law impose stronger assurance requirements for non-financial information reported by companies falling within the scope of the NFRD?

YES

NO

DON'T KNOW / NO OPINION / NOT RELEVANT

13. Would you agree to extend the scope of the Directive to other companies?

YES

NO

DON'T KNOW / NO OPINION / NOT RELEVANT

14. If the answer is yes, to which categories of companies would you extend the scope of application?

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15. Do you think that the new directive should make any mention of the role of workers and workers representatives in the process of preparing non financial information reports?

YES

NO

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DON'T KNOW / NO OPINION / NOT RELEVANT

16. If the answer is yes, can you point out some proposal?

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17. Has the transposition of Directive 2014/95/EC into your country's legal system established any requirements or good practices that should be incorporated into the proposal of revision of Directive?

- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

18. If the answer is yes, can you point out some proposal?

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Section 2.

Social dialogue and non financial information

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Background

CSR and NFI processes must therefore be fully integrated in social dialogue and be opened to the collaboration and participation of workers and their representatives. CSR and NFI can be an enriching element of Social Dialogue and collective bargaining, by including elements that have traditionally been problematic, such as those related to the rights to information and participation in the organization of work at company level and at mother company level, in the case of European companies.

At European level, this framework is an opportunity to improve the social dialogue at the mother company level, through European Work Council, among companies and workers representatives, but also among workers representatives.

Questions

- 1. Do you consider as necessary, the existence of specific social dialogue bodies to regulate the adaptation of Directives, state developments and control of their compliance?**

- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

- 2. In your opinion, is it necessary to better define the limits between financial and non-financial information in a framework of social dialogue (recommendations, legislative development, other formulas...)**

- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

- 3. Do you consider appropriate that recommendations, provisions and requirements from Member States' regulations on business compliance with climate change commitments and SDG be established through sectoral social dialogue, in order to make it easier to apply to the sectors (for instance best available techniques)?**

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- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

4. In your opinion, does the transposition of Directive 2014/95/EC into your country's legal system improve the possibility of dialogue and collaboration between the company and the employees and their legal representatives in the context of the preparation of non-financial information? Explain your answer.

- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

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5. Do you think it would be useful to establish common training and even joint company/union training in this area through state and/or sectorial social dialogue?

- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

6. If yes, how would you think it could be implemented?

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- YES
- NO

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DON'T KNOW / NO OPINION / NOT RELEVANT

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Section 3.

Climate change commitments and sustainable development goals (SDG)

Background

The CSR is a good framework to move on the achievement of the sustainable development goals (SDG) undertaken by the EU and business. CSR policies must be ambitious in this aspects and set clear objectives. For workers, these policies and in particular the analyzing of NFIRs are an opportunity to cooperate with the company in achieving these objectives.

In this context, the contribution of each company and organization to compliance with SDG and the Climate Change commitment should be measured through the reporting model on which CSR and NFIR is based. In other words, non-financial information is the appropriate place to assess this degree of compliance with SDG by companies

Therefore, the trade union and social analysis of a sustainability report or non-financial information should also have, among its objectives, to verify the alignment, commitment and compliance of the company with the SDG, according to its characteristics and scope of influence.

Questions:

- 1. In your opinion, how climate change issues are addressed in non financial**

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information reporting?

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2. Related to climate change issues, how do the companies communicate about these issues in their non financial reporting?

- Business model: risks, opportunities, dependencies, contribution of the company to climate change

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- Corporate strategy and climate objectives.

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- Risk management and adaptive measures.

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- Governance process: internal and external. Involvement of Stakeholders.

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- Resources for implementing climate action : financial tools, investments, R&D&I, training.

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- Indicators

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3. How could the companies be encouraged to improve their informations on these aspects?

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4. How could the active participation of workers and their representatives in the company's climate action be strengthened, specially through the analysis of information provided in non-financial information reports?

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5. Which climate change mitigation or adaptation measures do you consider to have the most co-benefits?

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6. What actions for the reduction of emissions do you consider can have a more significant impact on the transformation of the productive fabric?

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7. Do you think that the contribution of each company to SDG compliance should be measured through the reporting model on which CSR is based, and specifically in non financial reporting?

- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

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8. In your opinion is the information provided by companies on their sustainable development goals (SDG) sufficient?

- YES
- NO
- DON'T KNOW / NO OPINION / NOT RELEVANT

9. Could you point out 5 SDGs that you consider to be a priority from a trade union perspective, taking into account the chance to mark out criteria and actions on companies more clearly, from the approach of Union and workers' representatives ?

Please, check this link: <https://www.unglobalcompact.org/sdgs/17-global-goals>

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Section 4.

Awareness, education and union involvement on CSR and non-financial information

Background

It is essential that workers know what CSR and non-financial information framework are and how useful it can be. It is important to know how to analyze the information that the company provides so that it can be useful to workers. This is the fundamental objective of the TALK project, so it is important to gather information

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from the experts in this section.

Focusing in union perspective, among other, this section will pay attention to the following items:

- Debate and agree on common needs of awareness, education and union involvement on CSR and non-financial information at the level of all participating countries.
- Addressing the different training modalities to develop in each participating country in order to comply with the labour relation's framework in each country, in order to obtain the best achievement of objectives of the project.

Questions

1. What do you think is the level of knowledge of workers on CSR and non-financial information framework issues?

- Very high
- High
- Sufficient
- Insufficient
- Very low

2. What are the main training needs of workers in these areas? [You can choose more than one option]

- Understand the context of Directive 2014/95/EU and its scope
- Be aware of the frameworks for disclosure of non-financial information (GRI standard)
- Tools for the analysis of non-financial information reports
- Relevant indicators for social analysis of NFIR (KPIs)
- Climate Changes and SDG and NFIR
- Others:

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3. Which should be the target participant? [You can choose more than one option]

- Workers in general
- Works council
- CSR policy makers
- Others:

4. What do you think is the main benefit the participants will get?

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5. How could this training improve the social dialogue in your country?

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6. How could this training improve the involvement of workers representatives and Unions in non-financial information disclosure process in your country?

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7. Which organizations could facilitate the development of the training? Specify which one would be appropriate in your country.

- Trade unions organizations
- Employer organizations
- Regional or state administrations
- Social/civil organizations
- Tripartite bodies
- Other:

8. How would you approach training in your country?

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- Technical training provided by the project partners
- Seminar with experts
- A mix of both of them
- Others:

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