CENOFIA – Curriculum for the Further Education of European Non-Financial-Information Analysts

Trainer Handbook

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Agreement number: 2016-1-DE02-KA202-003351

Introduction to the CENOFIA trainer handbook

This trainer handbook emphasizes participatory learning to ensure that participants actively contribute to teaching and learning by sharing information, experiences and opinions. The handbook provides methods, tools and exercises for each unit, describes the preparations the trainer has to make and the materials that are required to implement the training.

Aim of the trainer handbook

The handbook provides a step-by-step process and suggestions on participatory methods to deliver the training on non-financial information reporting. The suggested methods and exercises are by no means the only approach that trainers can use. Trainers are especially encouraged to adapt the content to their national or local situation.

The overall aims should be to

- create a learning environment in which participants feel comfortable in sharing information, ideas, opinions and concerns,
- manage group dynamics by encouraging participants from different professional background to learn cooperatively,
- keep the teaching units practical and relevant and
- encourage good communication.

Structure of the trainer handbook

The handbook is divided into modules and units. Some modules stand alone, but the majority of modules consists of several units. The guidance for each module includes its title, objectives, overview, duration and content.

The module objectives describe what the participants will be able to do by the end of the module, the module overview provides a breakdown into the sub-tasks that will be covered and the module duration is the total time expected to be required to cover the content of the module.

Each following unit describes the materials and equipment required to implement the unit and a step-by-step process provides instructions for conducting the unit to achieve the objectives. In these step-by-step instructions a participatory approach is used in order to encourage participants' interactive engagement.

Finally, notes to trainers at the end of each unit give additional information, such as background notes or alternative ways of managing a particular activity.

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MODULE 1: Introductions, objectives and expectations (1 h)

Module Objectives:

This module is intended to set the stage for Part I of the training course by getting to know one another, introducing the workshop objectives, expressing expectations and agreeing on ground rules.

By the end of the module, the participants will be able to:

- understand the training objectives
- know one another better
- share expectations and agree on ground rules for the training

Module overview: This is a trainer-led activity with extensive interaction.

Module duration: 1 hour

Content:

1.1 Welcoming by trainer: introductions by participants; formulating expectations; establishing ground rules; presentation of workshop objectives and timetable

Unit 1.1 Welcoming by trainer

Materials:

- flipchart(s) and flipchart sheets
- presentation cards
- markers
- scotch tape
- copies of the training timetable (or PowerPoint slide with the timetable)

Process:

STEP 1: Official opening of the training: welcoming remarks (5 min; 15 min with special guests)

Welcome the participants and introduce yourself by telling a little bit about yourself and your profession. If special guests are to be invited, introduce them shortly and let them share some welcoming remarks. Ensure that this step does not take too long.

STEP 2: Introductions by participants (30 min; 40 min if there are no special guests for opening)

1. Explain to the participants that this will be a highly participatory workshop, and it therefore helps to know one another from the beginning.

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2. Ask the participants to form pairs for about 5 min to get to know each other better. Hand out presentation cards and markers. Then, ask each participant to introduce his or her partner to the group (1 min each) using the following criteria:

    - name
    - organization and role / job title
    - one expectation of the training
    - one ground rule to observe during the training

Participants should write down expectations and ground rules on the presentation cards during the 5 min of getting to know each other. Collect the cards and pin them to a flipchart with scotch tape.

STEP 3: Training content and timetable (15 min)

1. Present the training content and the timetable. It is recommended to prepare a flipchart with the training content and timetable for each day before the training and leave it displayed somewhere in the training room during the whole duration of the training. Alternatively, you can prepare a PowerPoint listing the training content and timetable and hand out copies of the slides to the participants.
2. Compare the participants' expectations with the training content and objectives.
3. If some expectations do not correspond to the training objectives, discuss how they might be incorporated into the training.
4. If an expectation cannot be met in the training, discuss this openly with the participants.
5. Ask participants how the ground rules should be enforced.

Notes to trainers:

- Module 1 should be kept simple and within the time schedule as much as possible. The focus is on welcoming participants and setting the stage for a learning atmosphere where participants feel comfortable and actively included.
- If you hand out copies of the timetable and content, remember to prepare enough copies for the number of participants you have.

MODULE 2: Understanding Non-financial information reporting (NFIR): legal background, key concepts and frameworks

Module Objectives:

The purpose of this module is to introduce participants to the topic of NFIR by providing information on the legal background and reporting requirements, the key concepts and reporting frameworks.

By the end of the module, the participants will be able to:

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- understand the background on Directive 2014/95/EU, its scope, content and reporting requirements
- identify and describe possible impacts of NFIR
- understand key concepts in NFIR such as materiality, stakeholder and KPI
- understand different reporting standards and its structure and hierarchy
- understand GRI as the main voluntary standard

Module overview: This is a highly participatory module that consists of three units and involves lecture presentations, small group exercises, brainstorming and discussions.

Module duration: 3 hours 30 min

Content:

2.1 The NFIR Directive: Directive 2014/95/EU: background, scope, content and reporting requirements; group exercise to identify possible impacts by using four scenarios

2.2 Key concepts and definitions in NFIR: reporting principles (materiality, stakeholder, KPI); group exercises to elaborate definitions / explanations for key concepts

2.3 Reporting frameworks and standards: group exercise to establish hierarchy of reporting frameworks; structure and content of reporting frameworks; GRI as main reporting framework; examples of reports

<u>Unit 2.1 The NFIR Directive</u> (1 h 30 min)

Materials:

- PowerPoint presentation “The NFIR Directive”
- PowerPoint Slide “Group exercise Unit 2.1_Impact assessment”
- copies of “Exercise 1_Four NFIR Scenarios”
- flipchart(s) and flipchart sheets
- markers

Process:

STEP 1: Present the PowerPoint slides for unit 2.1 “The NFIR Directive” (20 min)

1. Present the PowerPoint slides, stressing that:

- by limiting the scope to public-interest entities (i.e. listed entities and financial institutions), the Directive excludes a majority of large companies from any reporting obligations, among them globally operating companies such as the Schwarz Group (LIDL), ALDI or Bosch.
- “safe harbour” and “comply or explain” provisions further limit the reporting obligations
- the Directive does not stipulate a binding reporting framework

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- the Directive only asks auditors to check whether a non-financial statement was provided, not to check if the provided information is correct

2. Encourage participants to ask questions and clarify any problems of understanding before you continue with the exercise.

STEP 2: Group exercise unit 2.1: scenarios for impact assessment (70 min)

1. Present the PowerPoint slide "Group exercise Unit 2.1_Impact assessment" and explain the task.
2. Form four groups, hand out one scenario to each group and let everyone read it (5 min). Distribute one flipchart sheet and markers to each group.
3. Let the groups discuss and write down their answers on the flipchart sheet (45 min). Make sure to approach each group offering support and giving clues to help them with the questions. Give groups a note 5 min before the time is up.
4. Give every group 5 min to present their group results. Allow the rest of the participants to ask questions or comment on the presented scenario.
5. Complete this unit by telling the participants that all scenarios can be found in the participant materials.

Notes to trainers:

- Prepare enough copies of every scenario so that each participant in the group has his or her own copy to read and work on.
- Participants who had never worked with scenario building or NFIR before might be overwhelmed by the information each scenario contains. Help them by pointing them in the directions of one or two characteristics / challenges.

<u>Unit 2.2 Key concepts and definitions in NFIR</u> (1 h)

Materials:

- PowerPoint presentation "Key concepts and definitions in NFIR"
- PowerPoint slide "Group exercise Unit 2.2_Key concepts and definitions in NFIR"
- Trainer notes "Key concepts and definitions in NFIR"
- copies of reference documents for Group exercise Unit 2.2
- laptop and projector
- flipchart
- presentation cards
- markers

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Process:

STEP 1: Group exercise Unit 2.2: Finding definitions for key concepts (30 min)

1. Present the PowerPoint slide “Group exercise Unit 2.2_Key concepts and definition in NFIR and explain the task.
2. Form four groups, hand out the corresponding reference material to each group and let everyone read it (10 min). Distribute presentation cards and markers to each group.
3. Let the groups elaborate a definition for the assigned key concept and write it down on one presentation card by underlining the key words (15 min).
4. Give every group 1 min to present their definition. Pin the presentation card to a flipchart with scotch tape.

STEP 2: Present the PowerPoint slides for unit 2.2 “Key concepts and definitions in NFIR” (30 min)

1. After starting the PowerPoint presentation by introducing its objectives, explain that in order to understand NFIR it is important to first understand the difference between CRS and NFIR → whereas CSR represents a structural approach, NFIR constitutes a process, disclosing data and information related to that structural approach.
2. Stress that when speaking about key concepts, we refer to those elements on which the non-financial information must be constructed and to which the non-financial information must respond.
3. Present the rest of the PowerPoint slides, referring to “Trainer Notes Unit 2.2_Key concepts and definitions in NFIR”.
4. Encourage participants to ask questions and clarify any problems of understanding before you conclude this unit.

Notes to trainers:

- Prepare enough copies of the reference material so that each participant in the group has his or her own copies to read and work on.

<u>Unit 2.3 NFIR Frameworks and Standards</u> (1 h)

Materials:

- PowerPoint presentation “NFIR Frameworks and Standards”
- PowerPoint slide “Group exercise Unit 2.3_Context and Hierarchy of reporting frameworks
- 3 sets of cards “Hierarchy of reporting systems and standards”
- Optional: examples of non-financial reports
- laptop and projector
- flipchart
- scotch tape

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Process:

STEP 1: Group exercise Unit 2.3: “Context and Hierarchy of reporting frameworks”

1. Present the PowerPoint slide “Group exercise Unit 2.3_Context and Hierarchy of reporting frameworks” and explain the task.
2. Divide the participants into three groups and hand out a set of cards to each group (2 min).
3. Let the groups discuss and arrange the cards as they see fit (15 min).
4. Give every group up to 3 min to present their order or reporting frameworks by pinning their cards to a flipchart with scotch tape and explaining why they decided on that order.

STEP 2: Present the PowerPoint slides for unit 2.3 “NFIR reporting frameworks and standards” (25 min)

1. Present the PowerPoint slides, stressing that:

   - there is no universal textbook definition for reporting concepts and that the following definitions are not claiming to be complete by any means. Much more, they are supposed to help students to reflect the “reporting environment”.
   - lines between some concepts are sometimes blurry, but that it is not important to find definite labels but to understand the purpose and function of the different concepts.

3. For the rest of the presentation refer to “Trainer Notes Unit 2.3_NFIR Frameworks and Standards”
4. Encourage participants to ask questions and clarify any problems of understanding before you conclude this unit.

Notes to trainers:

- Prepare the following set of cards for each group: 3 cards for the categories ("Reporting Frameworks", "Operating Standards" and "Political Agenda") and 9 cards for the disclosure standards ("Sustainable Development Goals", "OHSAS 18.000", "SA 8.000", "German Sustainability Code", "CSR Strategy EU", "National Action Plans", "UN Global Compact", "ISO 14.001", "Global Reporting Initiative").
- Choose different colors for the “categories” cards and “disclosure standards” cards.
- When introducing the exercise stress that it is a brainstorming / guessing, entirely based on the titles of the presented disclosure standards. Stress that all contributions are welcome and that there is no wrong contribution regardless if participants had ever heard of these reporting frameworks before.
- In addition to the presentation, you can choose and show a well-structured report as an example for the application of certain reporting standards. However, do not forget to stress that we are only looking at the structure of a report, not the content. A well-structured report does not say anything about the quality of information that it contains.

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MODULE 3: Role of Workers' Representatives in CSR and NFIR

Module Objectives:

The purpose of this module is to illustrate contacts points with NFIR and possible practical value of NFIR by identifying relevant content for WRs and showing best practice examples.

By the end of the module, the participants will:

- be able to identify contact points between NFIR and their fields of work
- be motivated to get involved with NFIR

Module overview: This is a trainer led module that consists of two determined units and one optional unit. It involves lecture presentations, sharing of opinions / experiences and discussions.

Module duration: 1 hour; 1 hour 30 min with optional unit 3.3

Content:

3.1 Involvement of WRs in CSR – motivation and objectives: relevance of CSR and NFIR from WR perspective; best-practice examples of involvement of WRs and TU

3.2 Identifying possible practical value of NFIR for WRs: relevant content of NFIR for WR work; country specifics; country specific content

Optional:

3.3 Best-practice examples for dialogue and participation in NFIR: best-practice examples presented by participants

Unit 3.1 Involvement of WRs in CSR - motivations and objectives (30 min)

Materials:

- PowerPoint presentation "Involvement of WRs in CSR"
- Trainer Material Unit 3.1_CSR agreement Valeo
- laptop and projector

Process:

STEP 1: Present the PowerPoint slides for unit 3.1 "Involvement of WRs in CSR: motivations and objectives" (20 min)

1. Present the PowerPoint slides, referring to "Trainer Notes Unit 3.1: Involvement of WRs in CSR". (15 min)

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2. Conclude your presentation with the examples of Gamesa (a Spanish wind turbine company) and the CSR agreement from Valeo (a French automotive group) to demonstrate ways and outcomes of WRs involvement in CSR.

STEP 2: Discussion with participants (10 min)

1. Ask participants about their previous experiences with CRS issues.
2. Ask participants if they think CSR is a topic WRs and TU should get themselves involved in and discuss with everyone why or why not.
3. Thank all participants for their contributions and conclude this unit.

Notes to trainers:

- The GAMESA example is especially interesting for the Spanish context. You should think about providing an example in your country-specific context.

<u>Unit 3.2 Identifying possible practical value of NFIR for WRs</u> (30 min)

Materials:

- PowerPoint presentation “Potential Practical Use of NFIR”
- laptop and projector

Process:

STEP 1: Present the PowerPoint slides for unit 3.2 “Potential Practical Use of NFIR” (20 min)

1. Present the PowerPoint slides, stressing that:

- Examples from countries with a longer history of NFIR show that there is a steep learning curve for companies in the first years. For TU and WR that are involved at this early stage chances are higher to have a lasting impact on NFIR.
- However, in contrast to this, the quality of reports may not be satisfying at this time and the data they provide not precise and rich enough to work with, therefore not necessarily generating immediate benefits on the information side.
- During this stage the main objectives of TU and WR should be gaining recognition as well informed stakeholders, shaping the overall reporting processes as well as improving the NFIR quality.

2. For the rest of the presentation, please refer to the two video tutorials for unit 3.2

STEP 2: Discussion with participants (10 min)

1. Ask participants about their previous experiences with NFIR in their companies.
2. Discuss with participants if they agree that NFIR contain relevant content for WR work.
3. Thank all participants for their contributions and conclude this unit.

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Notes to trainers:

- This unit might not satisfy the expectations of those participants who thought NFIR will provide them with information and data that is all new and to which they did not have any access yet anyway. In this case make it clear that the main objective of this unit is to make the participants understand that NFIR should be seen foremost as a mean of establishing or improving social dialogue. Especially at the very beginning of the reporting, the actual informational content plays only a minor role.
- Stress that NFIR offers the chance to face the company's management at eye level as a well-informed expert.

Unit 3.3 Best-practice examples for dialogue and participation in NFIR (30 min)

This unit constitutes an optional part and requires substantial communication with participants before the beginning of the course. It is only feasible if trainers contact participants who have registered for the course weeks before the beginning of the course, asking if they were able to provide examples for WR participation in NFIR and willing to prepare a short presentation for the course.

Materials:

- PowerPoint presentations from participants
- laptop and projector

Process:

STEP 1: Presentations by participants (30 min)

1. Give each participant who volunteered to present his or her best-practice example 15 min time for his or her presentation.
2. After each presentation ask additional questions and encourage other participants to ask questions too.
3. Thank participants who have presented their examples for their good contributions and conclude this unit.

Notes to trainers:

- If participants volunteer to give an input, ask them to send their presentations in one week ahead of the course. This way it is still possible to discuss adjustments if necessary.

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MODULE 4: Analysis methods and tools

Module Objectives:

The purpose of this module is to introduce participants to analysis methods of NFIR by giving an overview of a set of methods and an interactive introduction to the CENOFIA analysis tool.

By the end of the module, the participants will:

- be equipped with a set of different analysis methods for different analysis purposes
- understand the technical functioning of the CENOFIA analysis tool
- understand the possibilities and limitations of the CENOFIA analysis tool
- have carried out a first analysis with the CENOFIA analysis tool
- have reflected on and evaluated their first analysis results

Module overview: This is a highly participatory module that consists of five units and involves interactive lecture presentations / demonstrations, (group) exercises and discussions.

Module duration: 4 hours

Content:

4.1 General overview of analysis methods: examples of analysis methods; aims and purposes

4.2 Introducing the CENOFIA analysis tool: structure and technical handling; possibilities and limits

4.3 Working with the CENOFIA analysis tool: assessment of different aspects (company profile, report profile, reporting process, etc.) in groups

4.4 Reflection and evaluation of group exercise: outcome of analysis, questions and answers, discussion

Unit 4.1 General overview of NFIR analysis methods (30 min)

Materials:

- PowerPoint presentation “General overview of NFIR analysis methods”
- laptop and projector

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Process:

STEP 1: Present the PowerPoint slides for unit 4.1 “General overview of NFIR analysis methods” (30 min)

1. Present the PowerPoint slides (25 min) by referring to “Trainer notes: General overview of NFIR analysis methods”, stressing that:
   - the following presentation will only give a general and short overview of the most common analysis methods and that a comprehensive explanation and practical application will be integrated into different course units in the course of the training.
   - in practice, it is not possible to draw sharp boundaries between the different methods, because of the overlapping content.
   - the choice and depth of application of each method, strongly depend on the purpose of analysis, the personal expertise as well as the personal interest.
2. Encourage participants to ask questions, clarify any problems of understanding and tell them a detailed and elaborated list of the presented methods can be found in the participant materials, then conclude this unit. (5 min)

Notes to trainers:

- Try to find a short example from actual NFIRs to apply each analysis method. With regard to the “insider’s point of view”, this will not be possible. Therefore, think of a possible example in the context of social dialogue within a company.

<u>Unit 4.2 Introducing the CENOFIA analysis tool</u> (1 h 30 min)

Materials:

- Excel file ”CENOFIA Analysis Tool”
- PowerPoint slide “Assessment exercise I Unit 4.2_Company Profile”
- PowerPoint slide “Assessment exercise II Unit 4.2_Stakeholder”
- Material for Assessment exercise I Unit 4.2_Comapny Profile
- Material for Assessment exercise II Unit 4.2_Stakeholder
- laptop and projector
- USB drives for each participant prepared for the training
- Each participant should have a laptop

Process:

STEP 1: Demonstrate the “CENOFIA Analysis Tool” (15 min)

1. Distribute one USB-Drives to each participant.
2. Introduce your presentation, pointing out that you will now present <u>one</u> analysis tool that:

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a) combines all previously mentioned analysis methods and
b) enables a great variety of users to conduct an analysis, taking into account their purposes, interests and expertise.

3. Open the Excel file and go to sheet “Introduction”. Explain the “traffic light logic”, the general remarks and the types of analysis that can be carried out.
4. Proceed to sheet “Company Profile” and explain its purpose.

STEP 2: “Assessment exercise I Unit 4.2_ Company Profile” (20 min)

1. Ask participants to open the Excel file on their USB-Drives and to go to sheet “Company Profile”, then present the PowerPoint slide “Group exercise I Unit 4.2_Analysis Tool: Company Profile” and explain the task.
2. Hand out the “Material for Assessment exercise I Unit 4.2_Company Profile” (Extract from DPDHL CR Report 2017: Business model, Workforce and Employment data)
3. Give participants time to get familiar with the functioning of the tool and let them carry out “Assessment exercise I Unit 4.2_Company Profile” (15 min)

STEP 3: Continue demonstration of “CENOFIA Analysis Tool” (15 min)

1. Continue your demonstration by explaining the purpose of sheets “Report Profile”, “Management Concepts”, “Materiality”, “Stakeholder”

STEP 4: “Assessment exercise II Unit 4.2_ Stakeholder” (20 min)

1. Ask participants to go to sheet “Stakeholder”, then present the PowerPoint slide “Group exercise II Unit 4.2_ Analysis Tool: Stakeholder” and explain the task.
2. Hand out the “Material for Assessment exercise II Unit 4.2_Stakeholder” (Extract from Deutsche Telekom CR Report 2017: Stakeholder Management)
3. Give participants time to carry out Assessment exercise II Unit 4.2_ Stakeholder”.

STEP 5: Continue demonstration of “CENOFIA Analysis Tool” (20 min)

1. Continue your demonstration by explaining the functioning and purpose of sheet “GRI Indicators”
2. Go to sheet “Setting” and explain and demonstrate the different levels of analysis.
3. Explain the list of selected KPIs, then show one or two KPI analysis sheets, stressing that:
    - the questions which are in bold correspond to content that is obligatory when reporting according to GRI.
    - the other questions are additional ones in the context of the given indicator.
    - there are six options to choose from with regard to every question asked.
    - participants should always provide the page / link where they found the information
    - participants should always use the comment section to make sure the option they chose is comprehensible to third parties.
4. Encourage participants to ask questions and clarify any problems of understanding before you introduce the group exercise.

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Notes to trainers:

- Being introduced to the CENOFIA Analysis Tool for the first time might be overwhelming for some participants, especially for those with limited Excel skills. Therefore, make sure to limit your demonstration to the basic functioning of the tool and the basic purposes of each analysis sheet.
- Avoid skipping from one sheet to another too much and too fast.
- Tell the participants that there is an explanatory screen recording demonstrating the functioning of the analysis tool, which they can find on the CENOFIA Online Learning Platform, which will be presented later in the course.
- The "Material for Assessment exercise Unit 4.2" provides extracts from CR reports from Deutsche Post DHL and Deutsche Telekom to use in order to get familiar with the CENOFIA Analysis Tool, but trainers are encouraged to research and use own examples.

Unit 4.3 Working with the CENOFIA analysis tool (1 h)

Materials:

- Excel file "CENOFIA Analysis Tool"
- PowerPoint slide "Group Assessment exercise Unit 4.3_NFIR analysis"
- laptop and projector
- USB drives for each participant handed out in previous unit 4.2
- Each participant should have a laptop

Process:

STEP 1: "Group Assessment exercise Unit 4.3_NFIR analysis "(1 h)

1. Present the PowerPoint slide "Group exercise Unit 4.3_Analysis Tool: Assessment "and explain the task.
2. Divide the participants into five groups, explain the task and assign one of the analysis tasks to each group (10 min). Tell them to open the PDF "Material for Group Assessment exercise Unit 4.3_NFIR analysis" (TIM Sustainability Report 2017) on their USB drives
3. Give the groups time to discuss and carry out their assigned analysis (50 min).
4. Make sure to approach each group offering support and answering questions with regard to the handling of the tool or the content of the NFIR.
5. Give participants a note 10 min before the time is up and remind them to save their results in the analysis tool for presentation.
6. Collect the USB drives with the saved results from each group.

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Notes to trainers:

- Entries into the tool should only be made in one Excel file per group. Therefore, make sure that the participants work together and not by themselves and that all questions are discussed together.
- The "Material for Group Assessment exercise Unit 4.3_NFIR analysis" contains the 2017 Sustainability Report from the Italian telecommunications company TIM, but trainers are encouraged to research and use own examples.

Unit 4.4 Reflection and evaluation of group exercise (1 h)

Materials:

- groups' USB drives from previous exercise
- laptop and projector

Process:

STEP 1: Presentation of results from "Group Assessment exercise Unit 4.3_NFIR analysis" (1 h)

1. Select one of the USB-Drives that you have collected from the previous exercise, open the Excel file and ask the group that has carried out the analysis to come up front and present their results.
2. Give each group 10 min to present its results.
3. At the end of each presentation, ask if the other team members want to add something. Then ask the team additional questions and allow the other participants to ask questions too.
4. After all groups have presented their results, discuss with everyone his and her first impression of
   a) NFIR in general?
   b) The CENOFIA Analysis Tool?
5. Conclude this unit by thanking all participants for their very good contributions and handing back the USB drives.

Notes to trainers:

- The additional questions to ask at the end of each team presentation completely depend on what the team has presented or left out. It is therefore not possible to provide a comprehensive list here.
- Ask at least two additional questions.

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MODULE 5: Introduction of project work

Module Objectives:

The purpose of this module is to enable participants to carry out a NFIR analysis in form of a group project in-between the two training blocks and to get them started with their work.

By the end of the module, the participants will:

- be able to understand the project tasks that they have to carry out
- have formed groups and selected a report for analysis
- have established a structure, targets and rules for their project work
- have started on their project work

Module overview: This is a highly participatory module that consists of four units and involves interactive presentations, group exercises and discussions.

Module duration: 3 hours 30 min

Content:

5.1 Explanation and preparation of project work: tasks; formation of project groups; research on and election of report(s) for analysis work

5.2 Creating a structure for project work: setting targets for analysis; division of labour; timeframe and means for communication; team agreements

5.3 Starting project work: analysis of one aspect selected by groups

5.4 Reflection on analysis work: first impressions and results from analysis work; questions and problems

Unit 5.1 Explanation and preparation of project work (1 h)

Materials:

- PowerPoint slide “Group exercise Unit 5.1_Project work”
- laptop and projector
- WIFI internet connection
- participants should each have a laptop
- selection of NFIR for analysis

Process:

STEP 1: Present the PowerPoint slide Group exercise Unit 5.1_Project work” (5 min)

1. Present the slide and explain the task.
2. Clarify any questions or problems of understanding regarding the project work.

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STEP 2: Form project teams (5 min)

1. Form project teams (maximum 4-5 people).
2. Ask project teams to get together in preparation for the next step.

STEP 3: Research on and selection of NFIR for analysis (50 min)

1. Tell participants to look up the GRI Sustainability Disclosure Database (http://database.globalreporting.org/).
2. Give participants time to research and to agree on one NFIR for their analysis. (45 min)
3. Approach each group and make sure they select a NFIR that is suitable for analysis.
4. Let each group present their choice of NFIR and explain what they find especially interesting about it. (5 min)

Notes to trainers:

- The formation of the teams depends on the composition of the group. You can assign participants:
    - to one group, if they are from the same company/organization.
    - to one group, if they belong to the same / a similar employment sector.
    - randomly, if there are no common features with regard to their fields of work
- Participants from a company that produces NFIR should look up their reports on the GRI Sustainability Disclosure Database first. If it is available, they will most likely choose this report for analysis.
- Make sure participants choose the most recent report for their analysis (published after the Directive came into effect).
- If participants are not successful in finding a suitable NFIR for analysis (or if there is no WIFI connection and therefore no possibility to access the databease), provide them with a selection of NFIR that you have assorted before to choose from.

<u>Unit 5.2 Creating a structure for project work</u> (1 h)

Materials:

- PDF “Group exercise Unit 5.2_Structure for project work”
- laptop and projector
- copies of PDF “Group exercise Unit 5.2_Structure for project work”
- participants should each have a laptop

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Process:

STEP 1: Present the PDF “Group exercise Unit 5.2_Structure for project work” (5 min)

1. Begin by stressing that the objective of the next task is to present a team agreement with a realistic and reasonable work plan at the end of the unit, then present the PDF.
2. Clarify any questions or problems of understanding regarding the task.
3. Hand out copies of “Group exercise Unit 5.2_Structure for project work” to each participant.

STEP 2: Setting up team agreements (40 min)

1. Give teams time to set up their team agreements following the “Structure for project work”.
2. Make sure to approach each team offering support and answering questions.
3. Remind teams 10 min before the time is up to write down their agreements and work plan.

STEP 3: Presentation of team agreements and work plan (15 min)

1. Give each team time to present their team agreement and work plan.
2. Comment on the presented team agreements
    - Has the team set realistic goals?
    - Did the team forget to consider something? (e.g. holidays)
    - Did they think about how to proceed if they realize the timetable cannot be met?
3. After all teams have presented their team agreements and work plans, stress that the presentation of the results is just as important as the analysis itself. The teams should therefore allow enough time to prepare a suitable presentation.
4. Thank everyone for his and her contribution and conclude this unit.

Notes to trainers:

- For this unit it is preferable if the room is big enough so that each team can find a quiet corner for jointly working on their team agreements. If possible, additional small training rooms are recommended.
- How much analysis work can be done in-between the two training sessions depends on the length of the break and the level of experience with NFIR of the participants. At the end of the project work, all teams should have the sense that they have achieved something.
- It is therefore important to make sure that teams are neither overwhelmed nor unchallenged with their project work.
- You will need to make the assessment how much is doable for each group, based on the progress you have witnessed during the course of the training.

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<u>Unit 5.3. Starting project work</u> (1 h)

Materials:

- USB drives for each participant
- laptop for each participant
- NFIRs selected in unit 5.1

Process:

STEP 1: Analysis of one aspect selected by team (1 h)

1. Tell participants to get together in their teams and to open the Excel file "CENOFIA Analysis Tool" and the NFIR that they have selected for their project analysis work.
2. Give teams time to start on the previous agreed project work with the analysis of one selected aspect.
3. Make sure to approach each team and to offer support and answer questions with regard to the handling of the analysis tool.
4. Give participants a note 5 min before the time is up and remind them to save their results, before concluding this unit.

Notes to trainers:

- For this unit it is preferable if the room is big enough so that each team can find a quiet corner for jointly discussing of their analysis work. If possible, additional small training rooms are recommended.
- If you realize that more than one team is struggling with the same question, address it in front of the whole group.

<u>Unit 5.4. Reflection on analysis work</u> (30 min)

Materials:

- optional: notes from previous unit

Process:

STEP 1: First impressions and results from analysis work (30 min)

1. Ask each team to explain what aspect they have started analyzing and to share their impressions of:
   a. the quality of the NFIR that they have selected
   b. working with the analysis tool

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2. Ask each team additional questions and encourage the other participants to ask questions too.
3. Conclude this unit by thanking everyone for his and her contribution and telling all teams that you are already looking forward to hearing how they have proceeded with their analysis work in Part II of the course.

Notes for trainers:

- The additional questions to ask at the end of each team presentation completely depend on what the team has presented or left out. It is therefore not possible to present a comprehensive list here.
- Try to ask at least two additional questions.

MODULE 6: Evaluation and closing of training course Part I

Module Objectives:

This module is intended to allow participants to asses if their expectations from the beginning of the course had been met and to assist trainers to understand what did and did not work and offer insights for improvement. Furthermore, it is intended to give an outlook on Part II of the training course.

By the end of the module, the participants will be able to:

- give feedback on the training by discussing its overall strengths and weaknesses and facilitation
- identify improvements for future trainings
- understand what to expect in Part II of the training course

Trainers will have received feedback on the following topics:

- usefulness of course
- support provided during the training
- implementation and logistics of the course

Module overview: This is a trainer-led module that involves a feedback round.

Module duration: 1 hours

Content:

6.1 Reflection and evaluation: feedback from participants; comparison of expectations from Day 1

6.2 Outlook on training course Part II: content, objectives and logistics

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<u>Unit 6.1 Reflection and evaluation</u> (45 min)

Materials:

- flipchart with participants' expectations
- markers

Process:

STEP 1: Review expectations from Day 1 (10 min)

1. Inform the participants that you are coming to the end and therefore would like to reflect on Part I of the training.
2. Review the flipchart with participants' expectations from the beginning of training course Part I.

STEP 2: Verbal feedback (20 min – 35 min, depending on method)

1. Tell the participants that a verbal feedback from each one of them is welcomed in order to identify improvements for future trainings.
2. Ask each participant to share his or her feelings about both parts of the training and its usefulness.
3. Thank participants for their feedback.

Notes to trainers:

There are many ways of conducting a verbal evaluation. You can either give each participant 2-3 min for a detailed feedback, or just do a short "flashlight", where every participant gets 1 min to share his or her most important point.

One interactive method is to spread out various postcards or pictures on the floor and ask participants to pick one that corresponds best with their mood related to the training. Then ask each one of them to present and elaborate on their choice.

<u>Unit 6.2 Outlook on training course Part II</u> (15 min)

Materials:

- PowerPoint slides with training objectives and logistics
- laptop and projector

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Process:

STEP 1: Present the PowerPoint slides for unit 6.2 "Outlook on training course Part II" (10 min)

1. Open the PowerPoint slide, sum up shortly what Part I of the training was about and how Part II will build up on it, by presenting the training objectives for Part II.
2. Tell participants that a programme and information concerning the logistics of training course Part II will be send out per email as soon as possible.
3. Answer any remaining questions.

STEP 2: Close the training (5 min)

1. Thank everyone again for his or her good contributions, deliver a closing address to close the training and wish participants good luck with their project work.
2. Remind participants to not leave anything behind.

MODULE 7: Welcome, objectives and activation of participants

Module Objectives:

This module is intended to set the stage for Part II of the workshop by introducing the agenda, timeframe and logistics as well as getting participants activated.

By the end of the module, the participants will be able to:

- understand the training objectives
- share expectations

Module overview: This is a trainer-led activity with interaction

Module duration: 45 min

Content:

7.1 Welcoming remarks and agenda: welcoming back participants; workshop objectives and timetable; warming up game

Unit 7.1 Welcoming remarks and agenda (45 min)

Materials:

- flipchart(s) and flipchart sheets
- markers
- copies of the training timetable (or PowerPoint slide with the timetable)

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Process:

STEP 1: Official opening of the training: welcoming remarks, training content and timetable (10 min)

1. Welcome the participants back and tell them you are curious to hear what they had been doing since Part II of the training.
2. Present the training content and the timetable. It is recommended to prepare a flipchart with the training content and timetable for each day before the training and leave it displayed somewhere in the training room during the whole duration of the training. Alternatively, you can prepare a PowerPoint listing the training content and timetable and hand out copies of the slides to the participants.
3. Ask participants if there are any questions regarding the content or timetable.

STEP 2: Gather participants' expectations (35 min)

1. Ask each participant to share one expectation for Part II of the training.
2. Write expectations down on a flipchart.
3. Compare the participants' expectations with the training content and objectives.
4. If some expectations do not correspond to the training objectives, discuss how they might be incorporated into the training.
5. If an expectation cannot be met in the training, discuss this openly with the participants.

Notes to trainers:

- Module 7 should be kept simple and within the time schedule as much as possible. The focus is on welcoming participants back and setting the stage for a learning atmosphere where participants feel comfortable and actively included.
- If you had out copies of the timetable and content, remember to prepare enough copies for the number of participants you have.

MODULE 8: Presentation of project results and awareness for challenges in analysis work

Module Objectives:

This module is intended to give participants the opportunity to present and discuss their project work results. It also provides an overview of the challenges most likely encountered during the analysis work and enables the participants to question reporting methodologies and processes.

By the end of the module, the participants will be able to:

- reflect on their own analysis work
- understand the most common shortcomings in NFIR
- critically question reporting methodologies / processes and impact assessment

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- understand how do use shortcomings as entry points for negotiation
- achieve transparency and accountability / comprehensibility when working with the CENOFIA analysis tool

Module overview: This is a highly participatory module that consists of two units and involves presentations by the participants / trainers and discussions.

Module duration: 2 hours

Content:

8.1 Presentation of project work results: group presentations of findings as well as problems encountered during analysis work; questions and answers; group discussion

8.2 Identifying challenges in the analysis process: Examples of processes for materiality analysis and stakeholder engagement; questions for critically assessing materiality analysis and stakeholder engagement processes as well as impact assessment; advice on how to answer unclear questions when working with the CENOFIA analysis tool; group discussion

<u>Unit 8.1 Presentation of project work results</u> (1 h)

Materials:

- laptop and projector
- USB-Stick with the participants' PowerPoint presentations

Process:

STEP 1: Teams present their results and discuss analysis work (1 h)

4. Ask which team wants to go first and start the PowerPoint presentation of that team. If no one wants to begin, encourage participants first, then pick a team randomly.
5. Give each team 10 min time to present their results.
6. At the end of each presentation, ask if the other team members want to add something. Then ask the team additional questions and allow the other participants to ask questions too.
7. Conclude the presentation part by thanking all participants for their very good contributions and the time and work they have invested in this group project.
8. Discuss with the whole group what they generally think of NFIR now, that they had analyzed a report themselves.
    - Did they find what they had expected?
    - What do they think of the quality of information?
    - What do they consider most problematic / challenging?
9. Conclude this unit by recognizing that the analysis of a NFIR indeed is a challenging task, because as an outsider I cannot say with absolute certainty which information is right or

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wrong, or missing. However, the next part will show that one does not necessarily have to, and that as a start one can focus on apparent shortcomings.

Notes to trainers:

- The additional questions to ask at the end of each team presentation completely depend on what the team has presented or left out. It is therefore not possible to present a comprehensive list here.
- Try to ask at least two additional questions.

<u>Unit 8.2 Identifying challenges in the analysis process</u> (1 h)

Materials:

- PowerPoint presentation "Challenges in NFIR analysis process"
- laptop and projector
- internet

Process:

STEP 1: Present the PowerPoint slides for unit 8.2 "Challenges in NFIR analysis process" (30 min)

1. Start the PowerPoint slides, stressing that the following presentation will concentrate on only a few, however the fundamental assessment challenges in the analysis of NFIR. A more detailed and elaborated list can be found in the participant materials.
2. Begin with "materiality" and a *consistency check,* stressing that:
    - sometimes a company identifies a topic as material in their materiality analysis, but no further reference can be found in the rest of the report.
    - if a company reports according to GRI, sometimes they only cover certain aspects belonging to one indicator, but not all.
        - ➔ In the presented example, a company has stated that GRI indicator 405 (Diversity and Equal Opportunity) is material to them. However, in the report only information with regard to 405-1 can be found. 405-2 has been omitted.
3. Continue with the *process of carrying out the materiality analysis* and the example of Deutsche Telekom AG, then go to the GeSi web page, stressing that:
    - the first impression is that of a reputable and high-quality initiative
    - when you look up the GeSi team and read more about their Managing Director Luis Neves, you can find the following information:

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In May 2004 Luis Neves joined Deutsche Telekom as a Senior Manager in the Corporate Sustainability and Citizenship Department. In May 2008 he was appointed Head of Sustainable Development and Environment at Deutsche Telekom Corporate Responsibility and as from December 1st 2008 he was assigned to the position of Vice President Corporate Responsibility. Effective February 2012 he was appointed to the position of Group Climate Change and Sustainability Officer

- when you search for a description how the methodology works, you will find none. For this you would have to become a member

Membership of GeSI is open to any company or organisation which, as a principal part of its business, provides a service for the point to point transmission of voice, data or moving images over a fixed, Internet, mobile or personal communication network, or is a supplier of equipment which is an integral component of the communication network infrastructure. The membership fee is USD 30,000 per annum.

4. Conclude with the remarks that this short research provides enough ground to question the whole process of DT AG's materiality analysis.
5. Continue with the slides on *Stakeholder engagement* and *Impact assessment*.
6. Stress that the last point *How to make a definite statement* mainly refers to working with the analysis tool, but that it can generally be applied to every kind of analysis work.
7. Conclude the presentation with summarizing the most important points and allow participants to ask questions.

STEP 2: Group discussion (30 min)

1. Discuss the aforementioned subjects (materiality analysis, stakeholder engagement, impact assessment and decision-making in analysis tool) in the context of the group project work:
   - What were their experiences regarding those four subjects?
   - Can they name examples? Maybe also examples, where companies did a good job?

Notes to trainers:

- Before you start the presentation, make sure the hyperlink to the GeSi web page is working.
- When reading out the example from Deutsche Telekom AG, point out that the highlighting of some words was done for this purpose.
- When speaking about *Stakeholder engagement* and *Impact assessment,* try to include some examples from other reports you know.
- Optionally find a positive example, where companies did a good job in their reporting to show that it is possible and point out that maybe it only requires someone to show them where and what they need to improve.

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MODULE 9: Application of key concepts in NFIR

Module Objectives:

This module is intended to build up on the content delivered in Module 2 and Module 4 by providing in-depth information on NFIR key concepts and making the participants carry out different assessment exercises.

By the end of the module, the participants will:

- have acquired a deeper understanding of NFIR key concepts and analysis methods
- understand the 30 most relevant KPI for WRs
- have carried out the analysis of one selected KPI
- have carried out a materiality and consistency assessment and learned how to detect contradicting information in a NFIR

Module overview: This is a highly participatory module that consists of three units and involves lecture presentations, small group exercises, brainstorming and discussions.

Module duration: 4 hours 45 min

Content:

9.1 CENOFIA's 30 KPIs: presentation of KPIs relevant for WR work; KPI assessment

9.2 Materiality and Completeness assessment in NFIR: presentation; group exercise: assessment of a materiality process

9.3 Consistency assessment in NFIR: presentation; group exercise: consistency assessment

Unit 9.1 CENOFIA's 30 KPIs (2 h)

Materials:

- PowerPoint presentation "CENOFIA's 30 KPIs"
- PowerPoint slide "Group exercise I Unit 9.1_CENOFIA's 30 KPIs"
- PowerPoint slide "Group exercise II Unit 9.1_KPI analysis"
- Material for group exercise I Unit 9.1 "CENOFIA's 30 KPIs"
- working sheets and corresponding KPI excerpts for "Group exercise II Unit 9.1_KPI analysis"
- laptop and projector

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Process:

STEP 1: “Group exercise I Unit 9.1_CENOFIA’s 30 KPIs” (40 min)

1. Present the PowerPoint slide “Group exercise I Unit 9.1_CENOFIA’s 30 KPIs” and explain the task.
2. Form five small teams/groups, hand out the list of KPIs to each group and let everyone read it. Make sure every participant is provided with a copy (5 min).
3. Give groups time to brainstorm and discuss the listed KPIs (20 min). Remind them 5 min before the time is up to write down notes for presentation.
4. Give every group 3 min to present their results.
5. Encourage participants to ask questions and discuss the results, then thank everyone for his and her active contribution and continue with the presentation.

STEP 2: Present the PowerPoint slides for unit 9.1 “CENOFIA’s 30 KPIs” (20 min) based on the Excel list “CENOFIA’s 30 KPIs”

1. Start your PowerPoint presentation explaining its two objectives:
    a. Understand the importance and usefulness of the information contained in a NFIR from a union and social perspective. (How can WRs use it for their union actions?)
    b. Explain and justify which are the KPIs more relevant from a WRs / union perspective.
2. Present the PowerPoint slides, stressing that:
    - the GRI 100 disclosure standards are considered universal, meaning that they apply to every organization who reports according to GRI. Reasons for omission are only permitted for a few disclosures within this set. (With regard to our selection of 102 disclosures only for 102-38.)
    - the GRI disclosure standards 200, 300 and 400 are topic specific, meaning that in addition to GRI 100, organizations choose those indicators that are necessary in order to report about their material topics.
    - KPIs concerning the supply chain are relevant, because problems in the supply chain can generate direct repercussions on employment in the mother company.
3. Conclude the presentation by saying that the complete list of the presented KPIs, including explanations, can be found in the participant material (Excel list “CENOFIA’s 30 KPIs).
4. Encourage participants to ask questions and clarify any problems of understanding before you continue with the next group exercise.

STEP 3: “Group exercise II Unit 9.1_KPI analysis” (1 h)

1. Present the PowerPoint slide “Group exercise II Unit 9.1_KPI analysis” and explain the task.
2. Form four group and hand out the working sheets and the corresponding KPI excerpt to each group. (5 min).
3. Give groups time to analyze their KPI according to the questions provided and for discussion (40 min). Remind them 5 min before the time is up to take notes for presentation.

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4. Give every group 3 min to present their results.
5. Encourage participants to ask questions and discuss the results, then thank everyone for his and her active contribution and continue with the presentation.

Notes to trainers:

- To avoid misunderstandings in exercise I about which set of KPI each team / group should work on, cut the list in the individual parts and distribute only this part to each team / group.
- The trainer material provides working sheets with analysis questions for every KPI that is included in the CENOFIA Analysis Tool. For exercise II, pick four different KPI for analysis, research different NFIRs that could be of interest for your group of participants and make copies of the corresponding information for the KPIs you have picked out to hand out to the single groups.
- If you do not have the time to research NFIRs, the "Material for Group exercise II Unit 9.1_KPI analysis" provides some KPI examples to start with. (Intesa SanPaolo 2017: 108-2 Employees p. 145-147 and p. 165; 102-41 Collective Bargaining p. 155; 403-2 Occupational Health and Safety p. 157-160; 405-2 Equal Remuneration p. 151)
- Prepare enough copies of all the material for both exercises so that each participant in the group has his or her own copies to read and work with.

Unit 9.2 Materiality and Completeness assessment in NFIR (1 h 30 min)

Materials:

- PowerPoint presentation "Materiality and Completeness assessment"
- PowerPoint slide "Group exercise Unit 9.2_Materiality assessment"
- copies of "Material for group exercise Unit 9.2_Materiality assessment"
- laptop and projector
- paper and pens / pencils

Process:

STEP 1: Present the PowerPoint slides for unit 9.1 "Materiality and Completeness" (30 min)

1. Start your PowerPoint presentation by explaining that this unit takes up in more detail on things from the previous presentation and at the same time is a deepening of the content already introduced in the first part of the course.
2. Present the PowerPoint stressing that *Materiality* and *Completeness* are two very important reporting principles. Assessing both and especially the way that they have been addressed in a NFIR, provides information regarding the quality and credibility of that

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NFIR. With regard to the single topics, please refer to “Trainer Notes Unit 9.1_Materiality and Completeness”.
3. Conclude your presentation by stressing the important linkage between Materiality and Stakeholders / Stakeholder engagement channels.
4. Encourage participants to ask questions and clarify any problems of understanding before you introduce the group exercise.

STEP 2: “Group exercise Unit 9.2 Materiality assessment” (1h)

1. Present the PowerPoint slide “Group exercise Unit 9.2 Materiality assessment” and explain the task.
2. Form small groups (maximum 4 people each), hand out one materiality example to each group and let everyone read it (10 min). Make sure every participant is provided with a copy. Distribute presentation paper and pens / pencils to each group.
3. Give groups time to elaborate and discuss the questions (40 min). Remind them 10 min before the time is up to write down their results for presentation.
4. Give every group 2 min to present their results.
5. Encourage participants to ask questions and discuss the results, then thank everyone for his and her active contribution conclude this unit.

Notes to trainers:

- The “Material for Group exercise Unit 9.2_Materiality assessment” provides four examples of a materiality assessment by four companies from different countries and sectors (Carlsberg Group 2016, Intesa SanPaolo 2017, Teck 2017 and Thales 2017) that can be distributed to the groups, but trainers are encouraged to research and use own examples as well.
- If there are participants from companies that are obliged to produce a NFIR, use the materiality matrix from these companies (if you find them suitable for the exercise).
- Prepare enough copies of the materiality examples for each group so that each participant in the group has his or her own copy to read and work with

<u>Unit 9.3 Consistency assessment in NFIR</u> (1 h 15 min)

Materials:

- PowerPoint presentation “Consistency assessment”
- PDF “Group exercise Unit 9.3_Consistency assessment”
- copies of “Material for group exercise Unit 9.3_Consistency assessment”
- laptop and projector
- paper and pens / pencils

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Process:

STEP 1: Present the PowerPoint slides for unit 9.2 “Consistency assessment” (15 min)

1. Start your PowerPoint presentation by saying that this unit explains the approach and general content to carry out a consistency assessment. It will provide main guidance to measure and assess the quality and quantity of NFIR information.
2. Stress that the presentation concentrates on consistency with regard to the quality of information found in the NFIR, not the quality of presenting the information in the NFIR.
3. Present the PowerPoint slides, referring to “Trainer Notes Unit 9.2_Consistency Assessment”.
4. Encourage participants to ask questions and clarify any problems of understanding before you introduce the group exercise.

STEP 2: **“**Group exercise Unit 9.3_Consistency assessment” (1 h)

1. Present the PDF **“**Group exercise Unit 9.3_Consistency assessment” and explain the task.

2. Form small groups (ideally the same groups as in the previous unit 9.2), hand out a copy of **“**Group exercise Unit 9.3_Consistency assessment” to each group and one example of a materiality assessment and stakeholder engagement process and let everyone read it (5 min). Make sure every participant is provided with a copy. Distribute presentation paper and pens / pencils to each group.
3. Give groups time to elaborate and discuss the questions (45 min). Remind them 5 min before the time is up to write down their results for presentation.
4. Give every group 2 min to present their results.
5. Encourage participants to ask questions and discuss the results, then thank everyone for his and her active contribution conclude this unit.

Notes to trainers:

- The “Material for Group exercise Unit 9.3_Consistency assessment” provides two examples of a materiality assessment and stakeholder engagement process by two companies in different sectors (Intesa SanPaolo 2017 and Teck 2017) that can be distributed to the groups, but trainers are encouraged to research and use own examples as well.
- If there are participants from companies that are obliged to produce a NFIR, use the materiality assessment and stakeholder engagement process from these companies (if you find them suitable for the exercise).
- If you form the same groups as in the previous unit 9.2, make sure that those groups who did the materiality assessment for Intesa SanPaola and Teck receive material from a different company this time.

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MODULE 10: Writing a social report

Module Objectives:

This module is intended to teach participants how to write an objective and critical social report by sensitizing for obstacles and introducing them to argumentation theory. It is mainly an interactive learning module based on writing assignments.

By the end of the module, the participants will be able to:

- understand basic structure of a social report
- transfer results from analysis tool into a working document
- sensitized with regards to descriptive and prescriptive language
- formulate a stringent line of argumentation

Module overview: This is a highly participatory module that consists of five units and involves interactive lecture presentations / demonstrations and group writing assignments and discussions.

Module duration: 4 hours 45 min

Content:

10.1 Basic content and structure of a social report on NFIR: purpose and content of social report; key questions; proposal for structure

10.2 Transferring results from CENOFIA analysis tool: templates and routines for data transfer

10.3 Social report writing exercise: writing assignment in tandems / groups based on project work findings

10.4 Sensitizing for obstacles: presentation of results from writing assignment; descriptive vs. prescriptive language; examples; reflection of writing assignment

10.5 Argumentation training: introduction to argumentation theory; examples of logical fallacies; chain of argumentation; writing assignment

Unit 10.1 Basic content and structure of a social report on NFIR (15 min)

Materials:

- PowerPoint presentation “Basic content and structure of a social report on NFIR”
- laptop and projector

Process:

STEP 1: Present the PowerPoint slides for unit 10.1 “Basic content and structure of a social report on NFIR” (15 min)

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1. Present the PowerPoint slides, stressing that:
   - the purpose of a social report is to promote social dialogue. A social report should therefore critically assess the compliance with stated reporting standards, point out shortcomings and result in positive proposals for improvement.
   - the presented key questions / issues provide a basic structure of a social report.
   - in order to elaborate on the key questions / issues, participants should refer to the content and material for Module 9: Application of key concepts in NFIR
2. Encourage participants to ask questions and clarify any problems of understanding.

Notes to trainers:

- Since great parts of the presentation refer to concepts that were mentioned in previous teaching units, Module 10.1 should be kept simple and within the time schedule as much as possible. The focus is on giving a general but short introduction into the topic of writing a social report in preparation of the writing assignments.

Unit 10.2 Transferring results from CENOFIA analysis tool (15 min)

Materials:

- CENOFIA analysis tool
- projector
- participants should have a laptop

Process:

STEP 1: Demonstrate the data transferal (5 min)

1. Open the CENOFIA analysis tool and demonstrate how complete blocks of results or just individual results can be transferred into a working document format (Microsoft Word).

STEP 2: Let participants try out the transferal routine (10 min)

1. Give participants some time to try out the transferal process themselves.
2. Encourage participants to ask questions before concluding this short unit.

Notes to trainers:

- Approach each participant while trying out the transferal process and give them a helping hand if they struggle with the handling of the transferal routine.

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Unit 10.3 Social report writing exercise (1 h 30 min)

Materials:

- PowerPoint slide "Group exercise Unit 10.3_Writing assignment I"
- laptop and projector
- paper and pens / pencils
- participants should have a laptop if possible

Process:

STEP 1: Present the PowerPoint slide "Group exercise Unit 10.3_Writing assignment I" (5 min).

1. Explain the task and clarify questions.
2. Stress that teams should concentrate on one single key concept.
3. Let participants rejoin their teams from the previous project group work.

STEP 2: Writing assignment (1 h 25 min)

1. Give participants time to agree on which key concept they want to concentrate their part of the social report and let them get started.
2. Give participants a signal 10 min before the time is up and remind them that they need to formulate and write down their parts for the social report.

Notes to trainers:

- For this unit it is preferable if the room is big enough so that each team can find a quiet corner for jointly working on their writing assignments. If possible, additional small training rooms are recommended.
- Make sure that the teams do not waste too much time at the beginning agreeing on the key concept they want to elaborate. This should not take up more than 5 min.
- The teams can formulate their social report part either on paper or in a digital document using their laptops. It is recommended that only one team member takes over the writing.
- Make sure to remind the teams that they are expected to have a formulated text at the end of the assignment. They should therefore begin to write down their passages as early as possible in order to have enough time for final revisions at the end.

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<u>Unit 10.4 Sensitizing for obstacles</u> (45 min)

Materials:

- PowerPoint presentation “Description vs. Prescription”
- laptop and projector
- formulated passages from units’ 10.3 writing assignment

Process

STEP 1: presentation of units’ 10.3 writing assignment (15 min)

1. Ask the groups to read out the social report parts they have formulated in the previous unit.
2. Thank all the participants for their good contributions and tell them that we will get back to the work they have done after the following presentation.

STEP 2: Present the PowerPoint slides for unit 10.4 “Description vs. Prescription” (15 min)

1. Start the presentation by showing the title slide and ask the participants if they can tell / guess what the two words “Description” and “Prescription” mean.
2. Continue with slide 2, explaining the two words and stressing that language makes all the difference between being objective vs. subjective and it is therefore the cornerstone to a critical social report.
3. Present the rest of the PowerPoint Slides and encourage participants to ask questions.

STEP 3: Reflection on units’ 10.3 writing assignment I (15 min)

1. Discuss the results of units’ 10.3 writing assignment with the group.
2. Ask teams if they can identify descriptive and prescriptive formulations in their passages.

Notes to trainers:

- Do not openly point out prescriptive formulations in the participant’s writings. This could be understood as criticism. Rather let the teams reflect on their formulations themselves.

<u>Unit 10.5 Argumentation training</u> (2 h)

Materials:

- PowerPoint presentation “Argumentation and Logic”
- PowerPoint slide “Group exercise Unit 10.5_Writing assignment II”

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- PDF “Material for Group exercise Unit 10.5_Writing assignment II”
- laptop and projector
- formulated passages from units’ 10.3 writing assignment
- paper and pens / pencils
- participants should have a laptop if possible

Process:

STEP 1: Present the PowerPoint slides for unit 10.5 “Argumentation and Logic” (30 min)

1. Present the PowerPoint slides, by giving as many examples as possible with regard to the logical fallacies.
2. Encourage participants to ask question and clarify any problems of understanding during the presentation rather than at the end.

STEP 2: Writing assignment 2 (1 h 10 min)

1. Present the PowerPoint slide “Group exercise Unit 10.5_Writing assignment II”, explain the task and hand out copies of “Material for Group exercise Unit 10.5_Writing Assignment II” (5 min).
2. Ask participants to get together in their teams and to start reviewing their previous writing assignment.

STEP 3: Presentation of units’ 10.5 writing assignment (20 min)

1. Gather all participants back in the teaching room and ask the teams to read out the social report parts they have re-formulated.
2. Encourage other teams to give feedback on what each group did well.
3. Thank all the participants for their good contributions and conclude this unit.

Notes to trainers:

- Giving examples for logical fallacies will make it more tangible for the participants.
- Interactively involve participants by asking them if they can think of any example for a logical fallacy. However, keep it limited to a few logical fallacies where it is easy to find various examples.
- If teams finish writing assignment 2 before the time is up, ask them to start formulation an argumentation for a second key concept from their analyzed report.

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MODULE 11: Scope of application of NFIR analysis work (social report)

Module Objectives:

The purpose of this module is to show participants means and strategies to disseminate analysis results in form of a social report to possible target groups.

By the end of the module, the participants will be able to:

- understand how a social report can be used for dissemination of analysis results
- identify possible target groups
- define contents and channels for dissemination
- present a dissemination strategy / communication plan

Module overview: This is a highly participatory module that consists of two units and involves interactive lecture presentations and group assignments.

Module duration: 1 hour

Content:

11.1 Strategies for dissemination: identifying target groups; developing a communication plan

Unit 11.1 Strategies for dissemination (1 h)

Materials:

- PowerPoint presentation “NFIR Dissemination Strategy”
- PowerPoint slide “Group exercise Unit 11.1_Dissemination plan”
- projector
- flipchart and flipchart sheets
- markers

Process

STEP 1: Present the PowerPoint slides for unit 11.1 “NFIR Dissemination Strategy” (10 min)

1. Present the PowerPoint slides and try to include examples for each stakeholder group.
2. Stress that before one decides on the content, one needs to be clear about the “Purpose”. What objective do I purse / What do I want to accomplish by sharing the content?

STEP 2: “Group exercise Unit 11.1_Dissemination Plan” (50 min)

1. Present the PowerPoint slide “Group exercise Unit 11.1_Dissemination Plan” and explain the task.
2. Divide the participants into four groups and hand out flipchart sheets and markers. (2 min)

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3. Let the groups brainstorm and sketch their dissemination plans on the flipchart sheet (40 min). Make sure to approach each group offering support.
4. Give every group 2 min to present their group results. Encourage the rest of the participants to ask questions or comment on the dissemination plans.
5. Conclude this unit by thanking all participants for their good contributions.

Notes to trainers:

- If participants do not see any scope of application of a dissemination plan in their field of work, tell them to draw up fictional plans by assuming the role of different stakeholder groups.
- Points of contact do not necessarily have to be limited to the field of work. Society might be a stakeholder group that is overlooked easily although its interest in CSR topics and impacts of companies is increasing substantially.

MODULE 12: Continuation of NFIR analysis work

Module Objectives:

This module is intended to introduce participants to the CENOFIA Online Learning Platform, its features and materials.

By the end of the module, the participants will be able to:

- understand the structure, purpose and handling of the CENOFIA Online Learning Platform
- know how to continue NFIR analysis beyond the training course
- where to find materials from the training course and further information on NFIR

Module overview: This module involves a demonstration of the internet-based CENOFIA Learning Platform

Module duration: 30 min

Content:

12.1 Introduction to CENOFIA Online Learning Platform: demonstration of library, training room and download section of the CENOFIA Online Learning Platform

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Unit 12.1 Introduction to CENOFIA Online Learning Platform (30 min)

Materials:

- laptop and projector
- internet

Process:

STEP 1: Demonstrate the CENOFIA Online Learning Platform (30 min)

1. Go to the web page: www.non-financial-information.eu
2. Show participants how they can also find the page using a search engine
3. Stress that the platform is intended for two main user groups: users who want to teach about NFIR analysis and users who want to conduct NFIR analysis, then continue by choosing “I want to analyze a NFIR” as this the part that is interesting for the (majority of) participants.
4. Go to the “Training room” and show participants some of the features (video or screen recording)
5. Go to “Downloads” and show participants where they can find all materials used during the training course and further information to download (e.g. the participant material, presentations and screen recordings etc.)
6. Go to “Library” and show participants what kind of other information on NFIR they can find and how they can filter according to what their interests and needs.
7. Conclude this unit by allowing participants to ask questions.

Notes to trainers:

- If participants ask if it is possible to contribute to the CENOFIA Online Learning platform by providing relevant links for the “Library”, tell them yes and to please get in touch with the contact that is stated on the webpage.

MODULE 13: Evaluation and Closing

Module Objectives:

The purpose of this module is to give participants the chance to evaluate both parts of the training course and to celebrate the successful completion of the training and recognize each participant by awarding individual completion certificates.

By the end of the module, the participants will be able to:

- give feedback on the training by discussing its overall strengths and weaknesses and facilitation

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- identify improvements for future trainings

Trainers will have received feedback on the following topics:

- usefulness of course
- support provided during the training
- implementation and logistics of the course

Module overview: This is a trainer-led module that involves a feedback round (written and verbal)

Module duration: 45 min

Content:

13.1 Evaluation and Closing: feedback sheets; awarding of certificates; seeing off participants

Unit 13.1 Evaluation and Closing (45 min)

Materials:

- flipchart with participants' expectations
- copies of "Participants evaluation form Unit 13"
- participation certificates
- camera

Process:

STEP 1: Written evaluation (15 min)

1. Inform participants that you are coming to the end of the training course and therefore value a feedback from each one of them.
2. Issue to each participant a copy of the participants' evaluation form which includes:
    - an assessment of understanding the presented content
    - an assessment of group activities as aid of help understanding
    - an assessment of the quality of facilitation
    - an assessment of logistics (facilities, accommodation, food)
    - improvements for future trainings
3. Give participants 15 min to do this task
4. One everyone has finished collect all the evaluation forms and thank participants for their evaluations

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STEP 2: Verbal feedback (20 min)

4. Review the flipchart with participants' expectations from the beginning of training course Part II.
5. Ask each participant to share his or her feelings about both parts of the training and its usefulness.

STEP 3: Presentation of certificates and closure (10 min)

1. Present a certificate to each participant after calling his or her name.
2. Thank everyone again for his or her good contributions, deliver a closing address to close the training and remind participants not to run off immediately, in case you want you take a group photo.
3. Take a group photo and distribute it electronically after the training.

Notes to trainers:

- There are many ways to conduct a written evaluation. The participants' evaluation form template proposed here may be modified as desired.
- Encourage participants in your closing address to continue networking with each other even after the training.
- Remember to prepare enough copies of the evaluation form for the number of participants you have.
- Make sure certificates are printed, with participants' correct and preferred names

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