



Deutscher
NACHHALTIGKEITS
Kodex

Code users and their experiences

One year of the CSR-RUG

Analysis of results of 2018 survey regarding the
Code

Sustainability Code Office

July 2018

Background

Development and framework:

- ▶ Last survey of users 2016
- ▶ First year of CSR reporting obligation
- ▶ Adaptation of due diligence process by Code Office
- ▶ Change of agency advising Code Office

Against this backdrop, an updated user survey of all companies and institutions listed in the Code database – excluding training partners – was carried out.

The results will be used to optimise the review processes as well as in dialogue with political players, industry associations and audit companies.

Survey design

Time frame of survey

4–17.6.2018

Population

The population surveyed comprises all Code users. Code users are defined as being all companies and organisations that have a declaration of conformity listed in the Code database (*excluding training partners; as of 1.6.2018*).

Population	N = 367
Return rate	38%
Sample size:	n = 138

Selection method

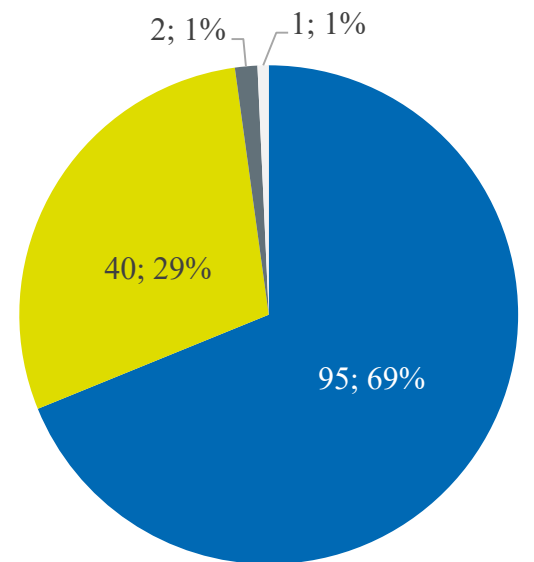
Full population survey

Survey method

Online questionnaire

Required to report as per CSR-RUG

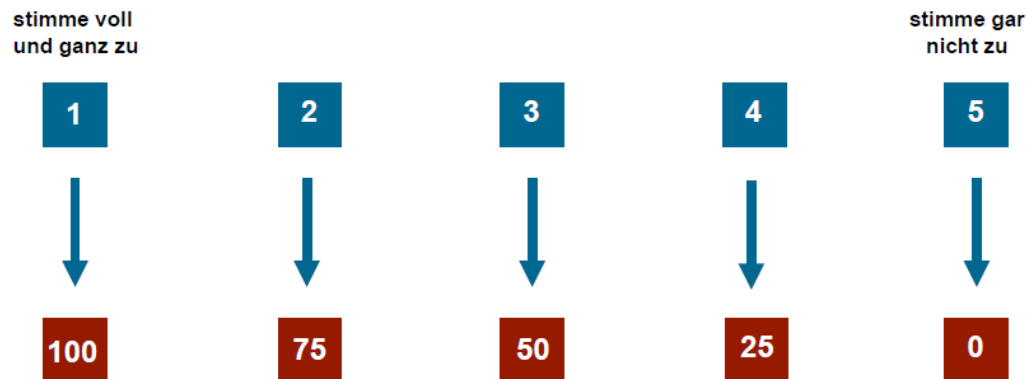
■ Ja ■ Nein ■ Nicht sicher ■ keine Angabe



n = 138

Presentation of results

For presentation of the results, in part so-called **performance indices (PIs)** are used, which allows for differentiation of performance on a scale of 0 to 100. To determine the PIs, the original five-step scale is transposed to a 100-point scale (see fig.) and the mean covering all participants is calculated. Those participants who did not or could not submit an answer to the respective question are not considered in the calculation of the mean.



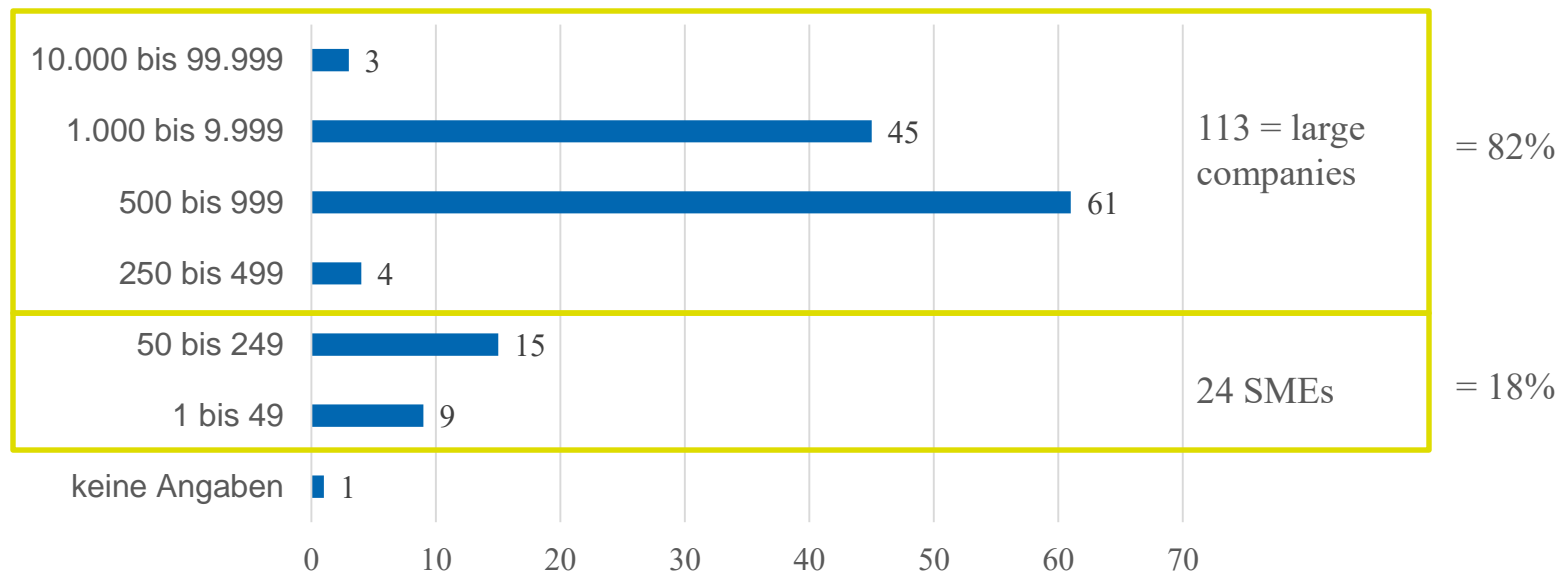
This transposition enhances visibility of differences in the results. Additionally, as compared to the original scale, the higher the value achieved, the more positive the result.

Key results

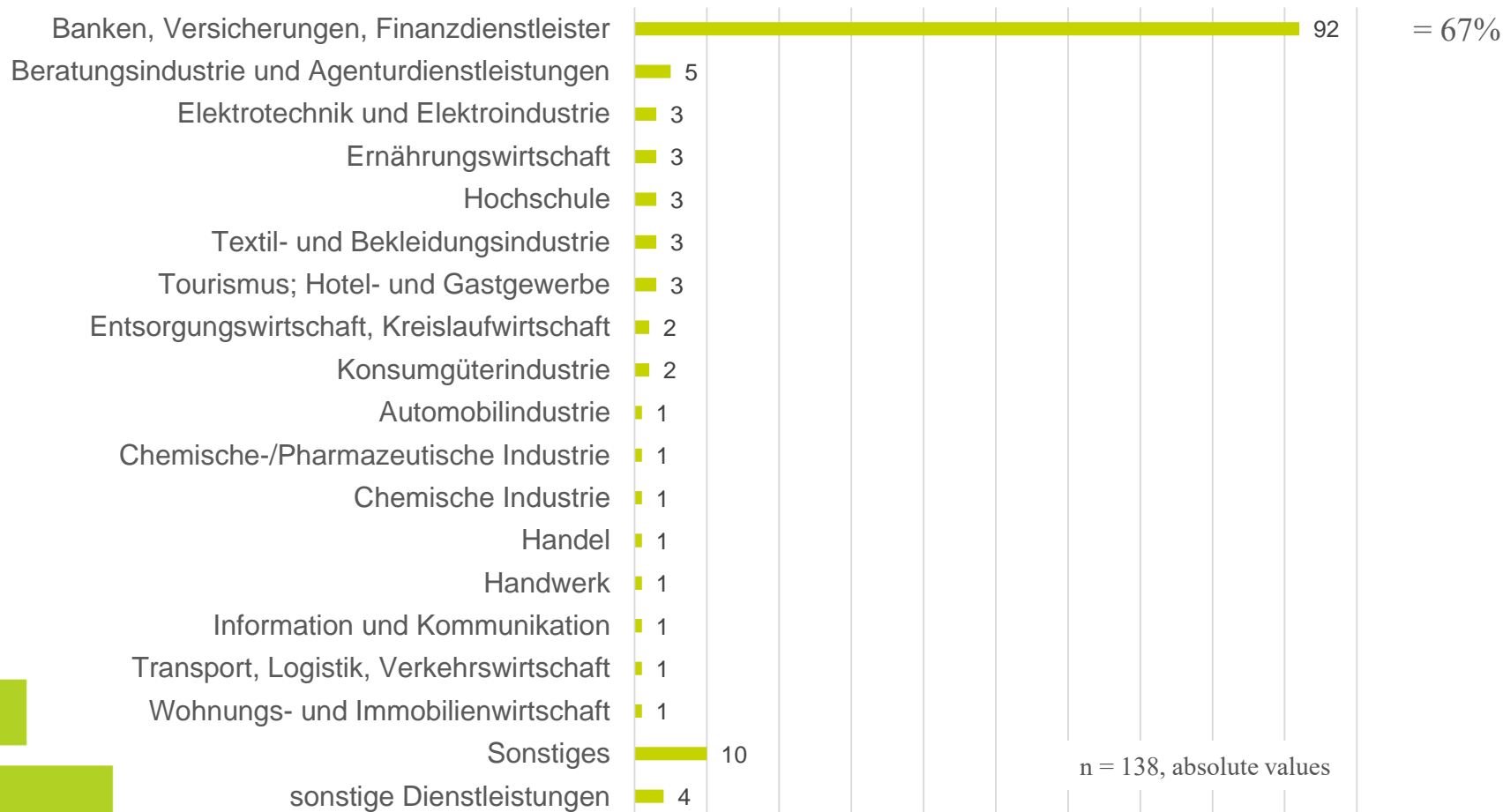
- The Code is **the** reporting standard for non-capital-market-oriented companies in the finance sector.
- Users of the Code use it primarily to fulfil their reporting obligation as per CSR-RUG.
- The Code is viewed as a helpful basis for building up CSR management and CSR reporting.
- Users see potential for improvement in the selectivity of individual criteria.
- The largest challenge lay in understanding the Code criteria and the requirements of CSR-RUG.
- Procuring information and activating departments were also challenges faced by users.
- Customers and staff are the main target groups of declarations of conformity with the Code.
- Correspondence with the Code Office was viewed as helpful process assistance.
- The Code declaration of conformity is primarily published on the website; not quite half of the participants published it in the German Federal Gazette (Bundesanzeiger).
- 86% of companies subject to the reporting obligation are planning to fulfil the requirements of the CSR-RUG next year again by applying the Code.

The user survey was primarily completed by large companies.

Code user companies/organisations by number of employees (n = 138, absolute values)



Two thirds of survey participants were from the finance sector.



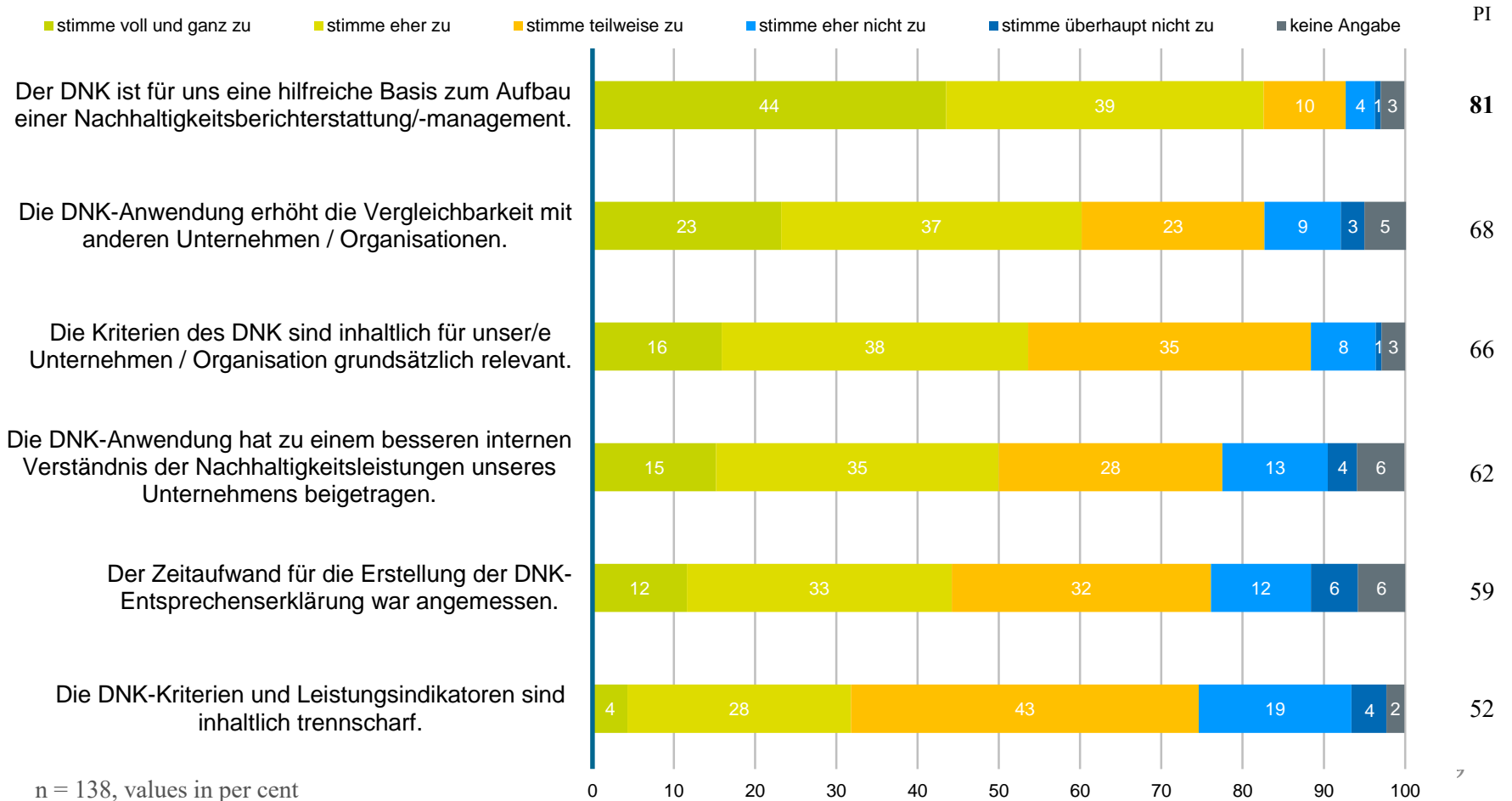
Not quite two thirds use the Code to fulfil their reporting obligation as per CSR-RUG, not quite 40% use it for reputational reasons and as an introduction to the topic of CSR

What were the reasons in favour of applying the Code for your company/organisation?
(listing multiple answers permitted)



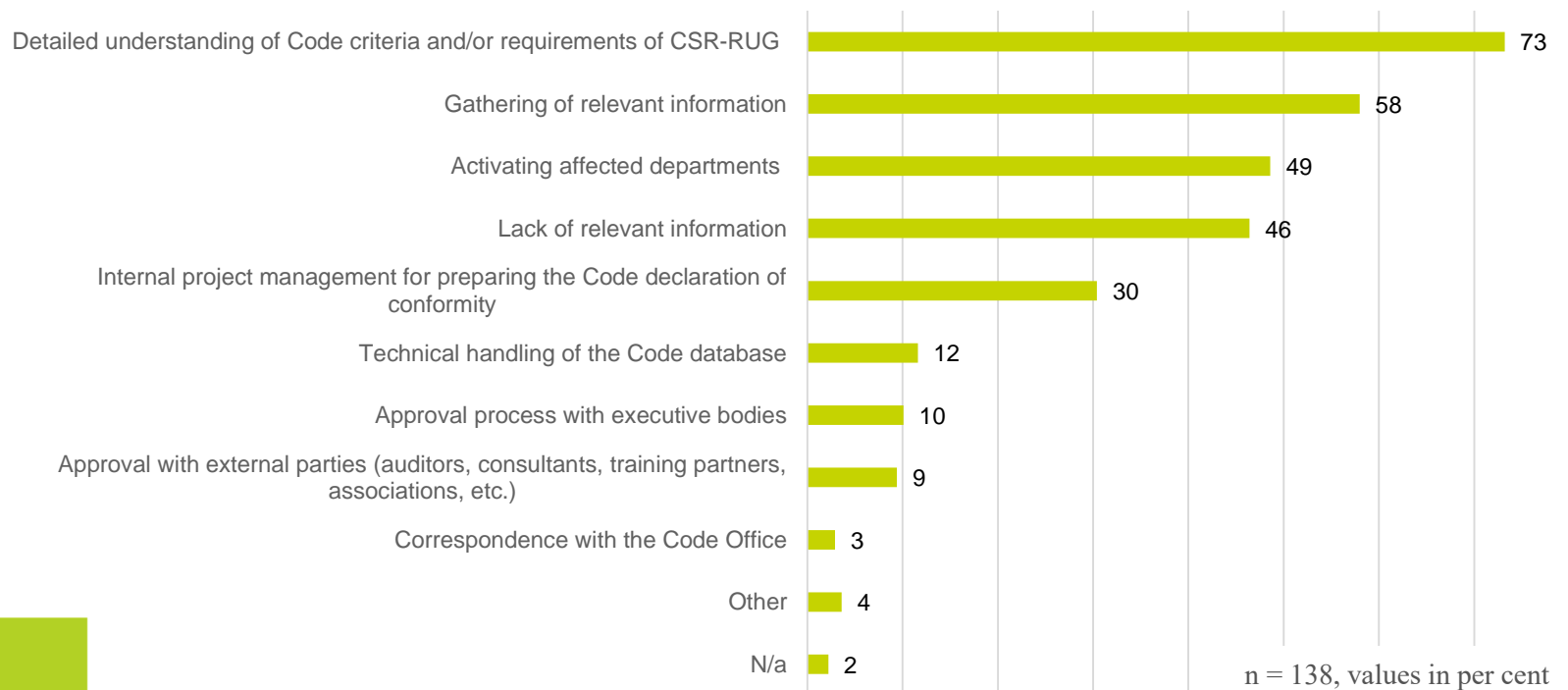
The Code is viewed as a helpful basis for building up sustainability management structures.

To what extent do you agree with the statements which follow?



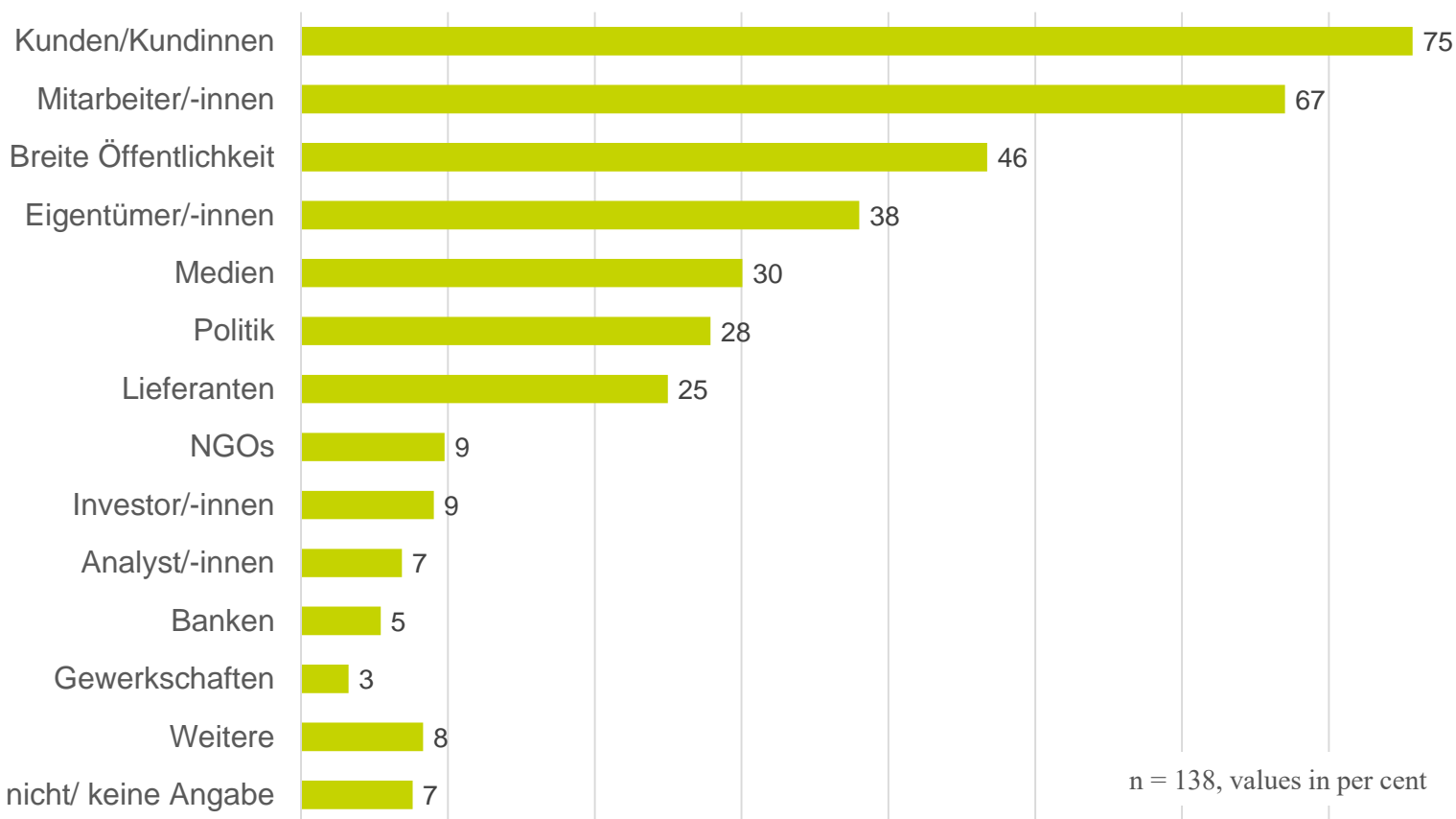
Understanding the Code criteria as largest challenge. But also the procuring information and activating relevant departments are challenges for users.

What were the largest challenges you/your team faced when preparing your declaration of conformity with the Code? (listing multiple answers permitted)



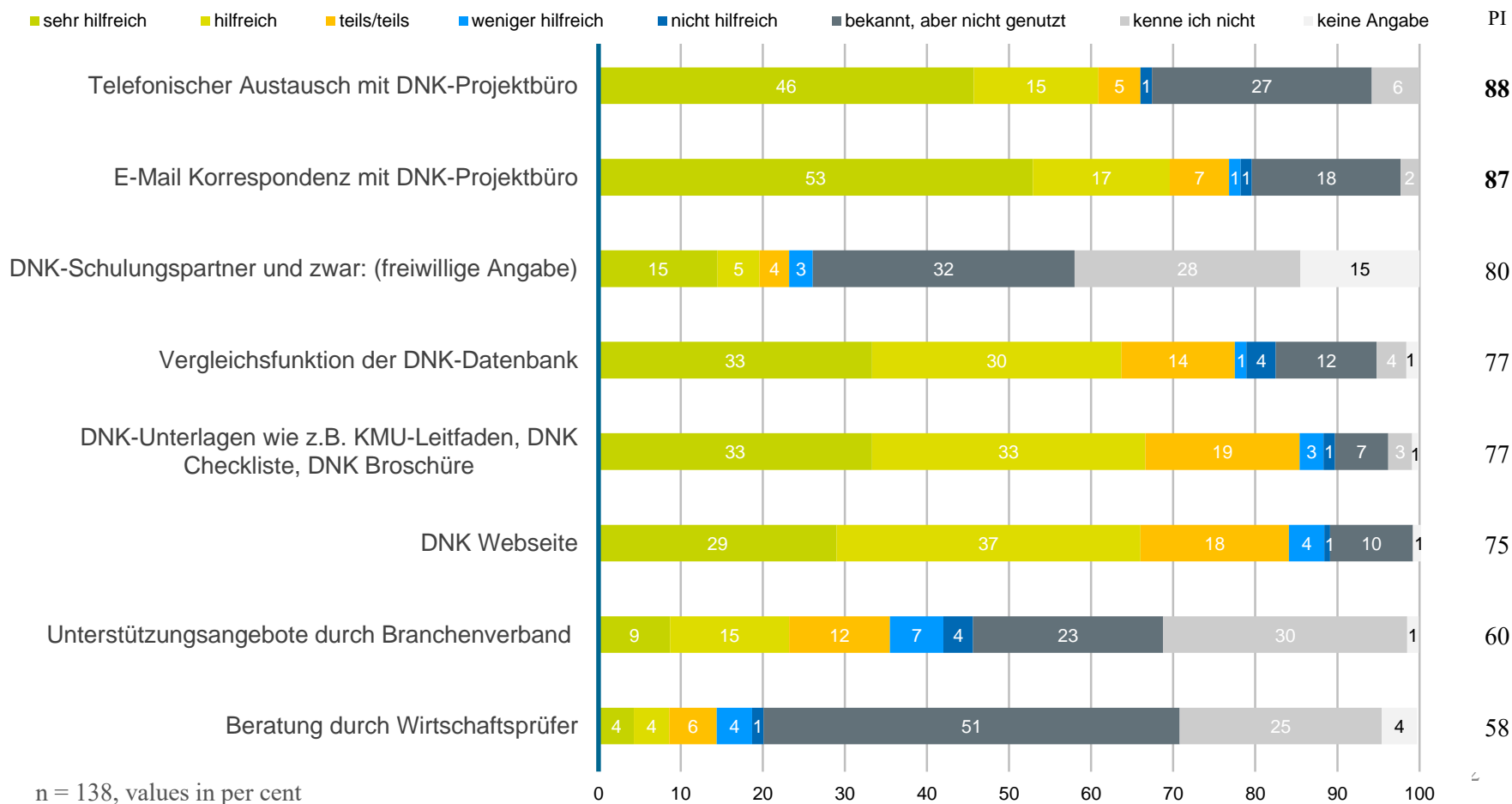
The main target groups of Code declarations of conformity are customers and employees. The financial sector is named only rarely.

Which stakeholders do you primarily wish to address with a declaration of conformity with the Code for your company/organisation? (listing multiple answers permitted)



The Project Office as a helpful source of support. Training partners, industry associations and auditors evidenced little demand.

To what extent did you make use of external support in applying the Code?
How helpful was this support for you?



Amount of time and personal effort required for preparing the Code declaration of conformity varies considerably.

How much time did you invest in preparing and approving your declaration of conformity with the Code (in FTE working days)?

Time invested in FTE working days	
Min.	1
Max.	120
Ø	≈ 21.4

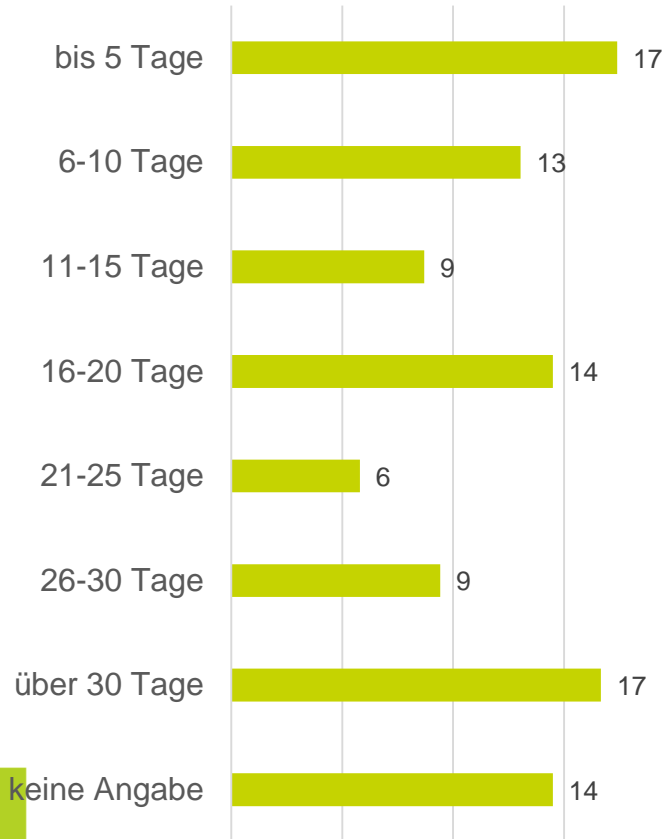
How many people were involved in preparing the declaration of conformity with the Code?

Number of persons involved	
Min.	1
Max.	11
Ø	≈ 5.4

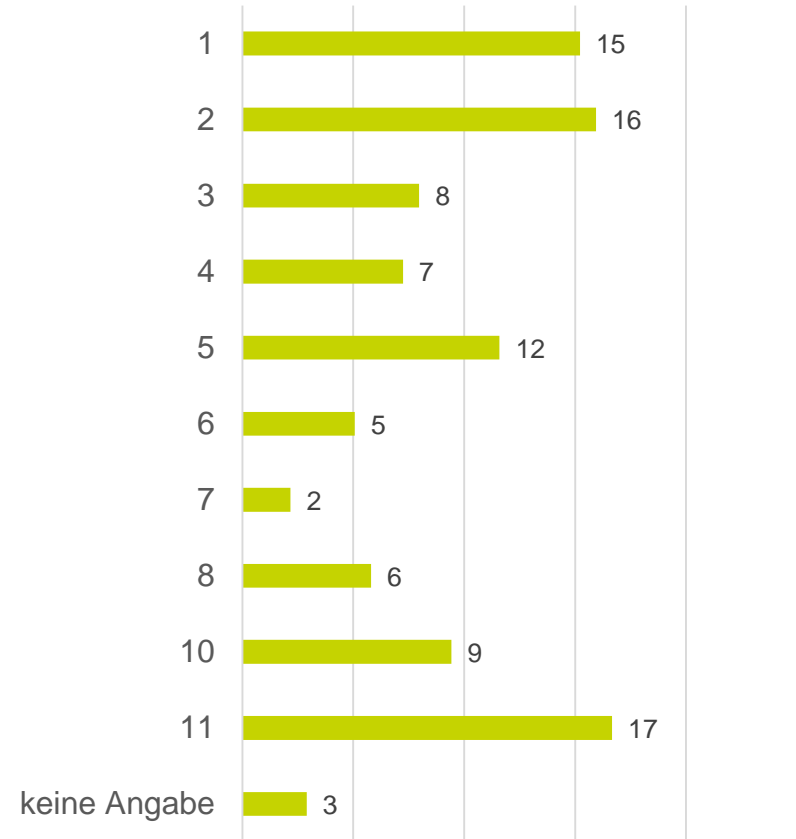
One third of those surveyed prepared their declaration of conformity alone or as a two-person team.



Time invested in FTE working days



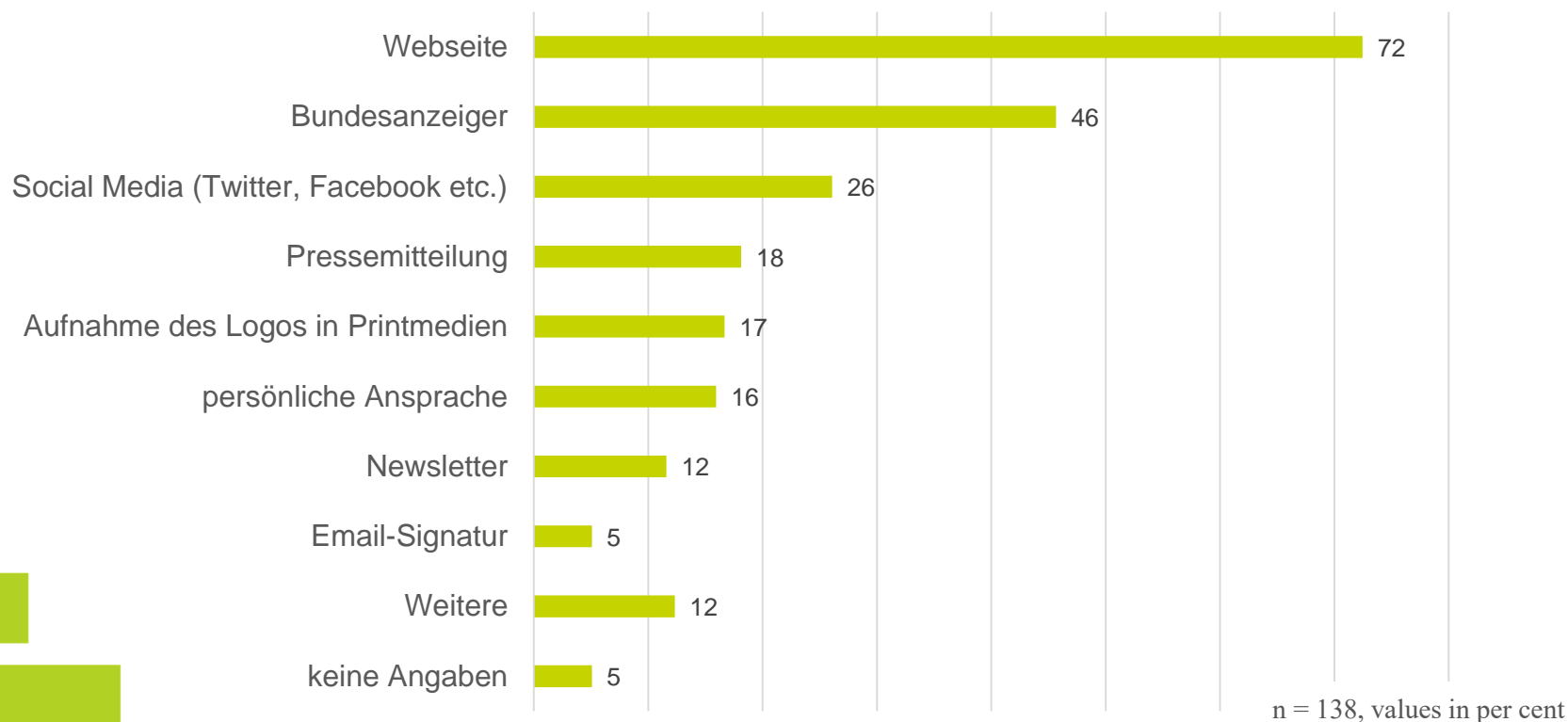
Number of persons involved



n = 138, values in per cent

The Code declaration of conformity is primarily published on the website; not quite half of participants published it in the German Federal Gazette (Bundesanzeiger).

How does your company/organisation communicate the publication of its declaration of conformity with the Code? (listing multiple answers permitted)



Users plan to use the Code again for preparing their non-financial declaration for reporting year 2018.

86% of companies subject to the reporting obligation are planning to fulfil the requirements of the CSR-RUG **next year again by applying the Code.**

No company indicated that it did not want to use the Code again.

At the remaining 14% of respondents, a decision had not yet been taken or they were unable to provide information.

n = 95

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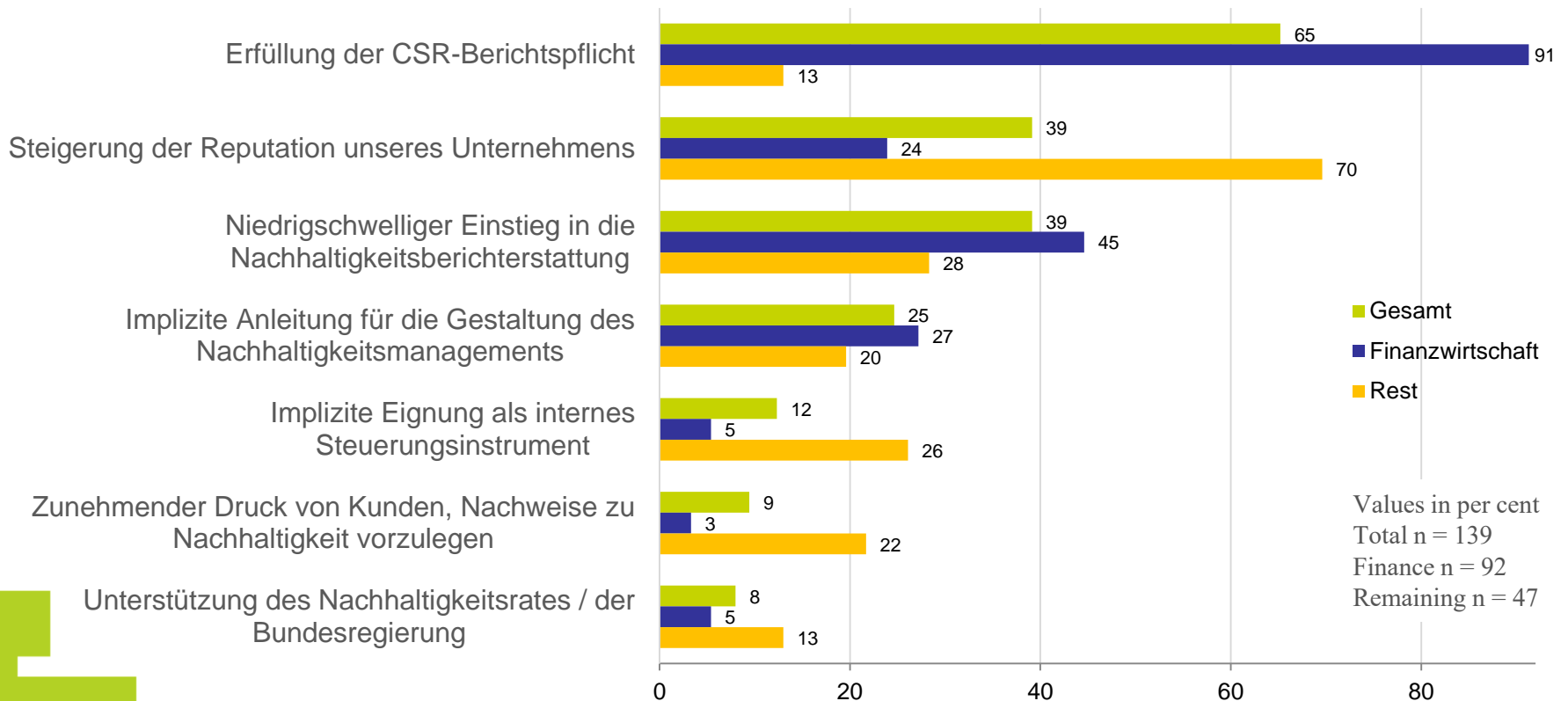
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Last updated: July 2018

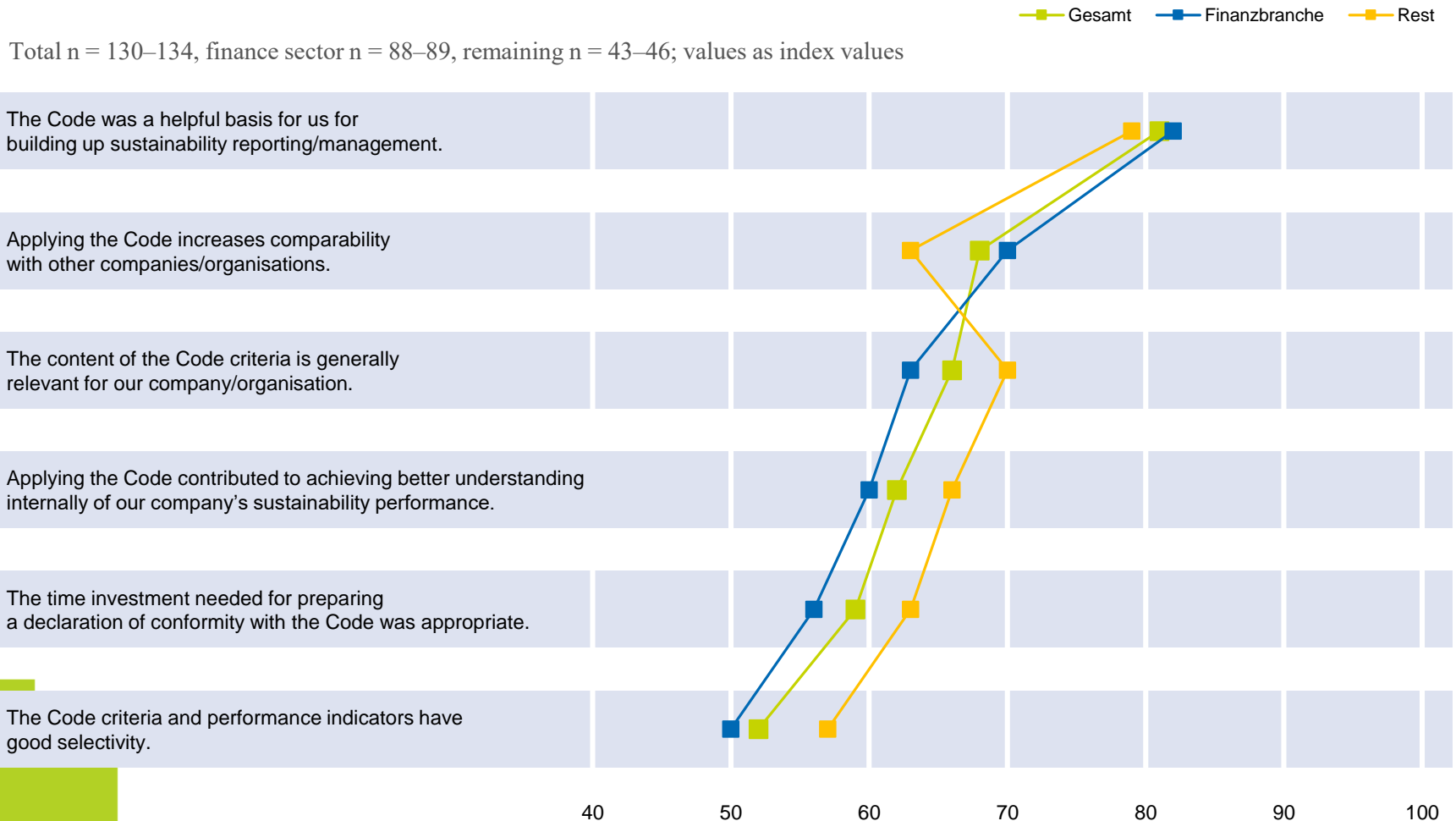
Appendix

- Evaluation of results presented for all industries, for finance sector and for remaining industries

What were the reasons in favour of applying the Code for your company/organisation?

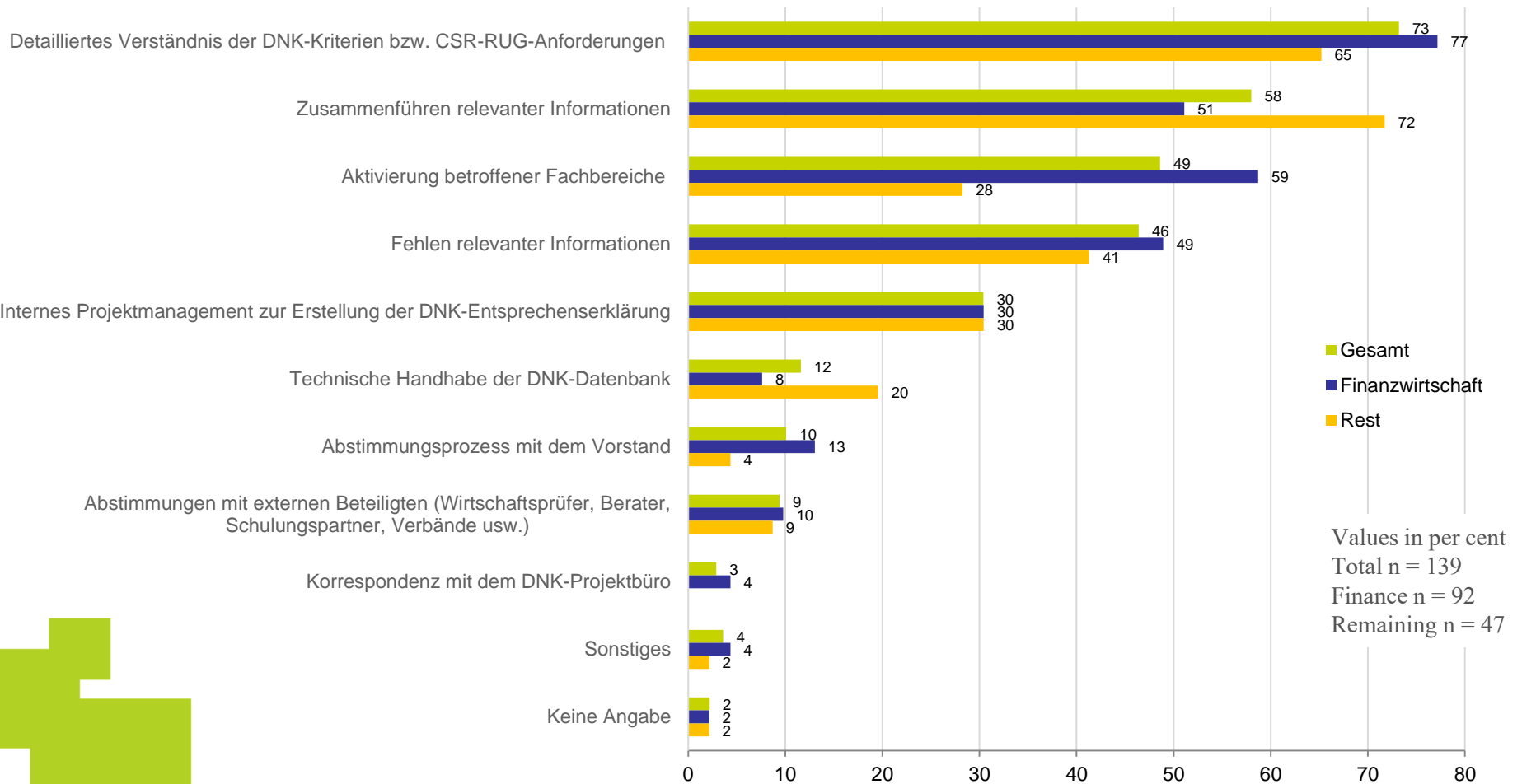


To what extent do you agree with the statements which follow?



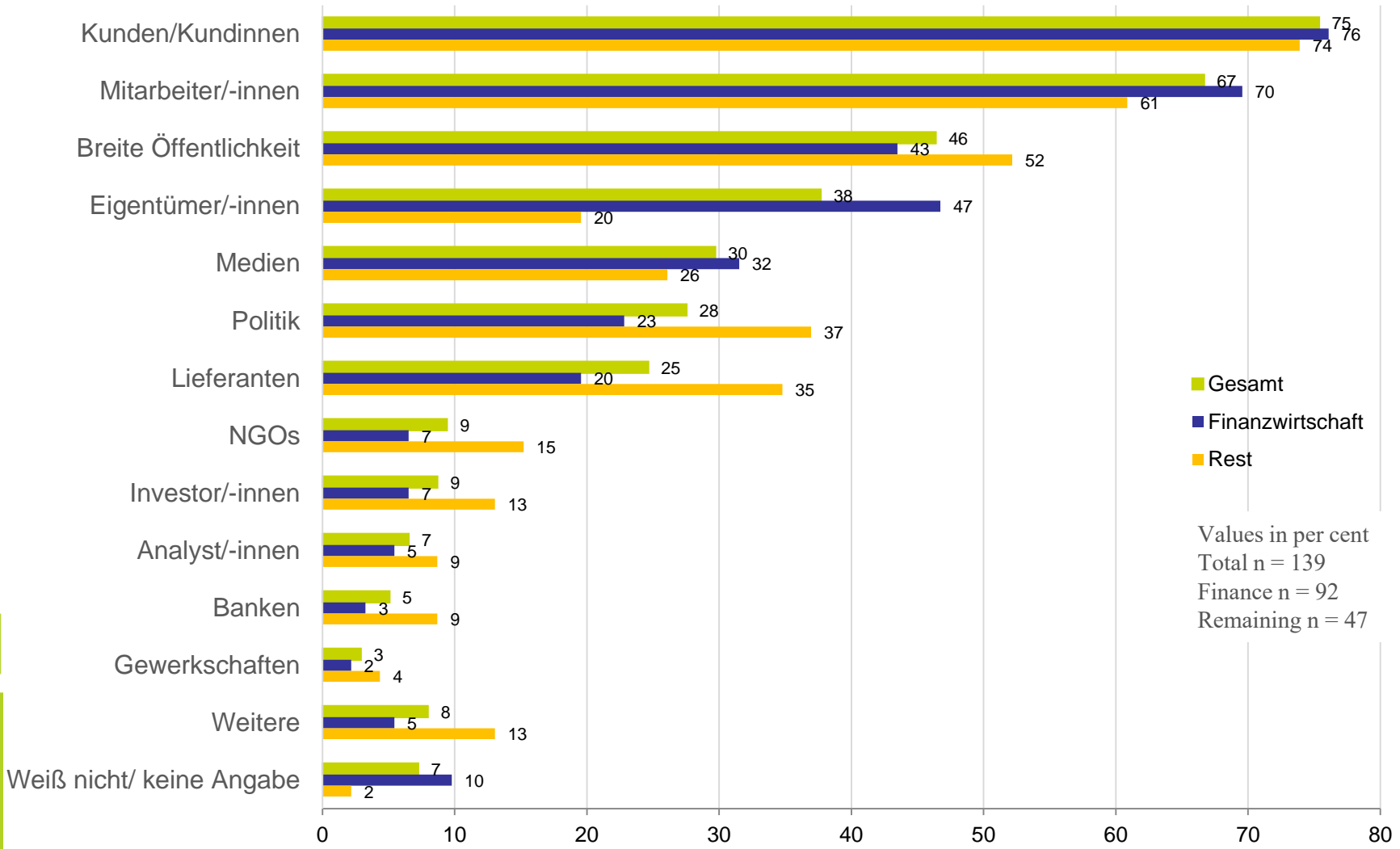


What were the largest challenges you/your team faced when preparing your declaration of conformity with the Code?



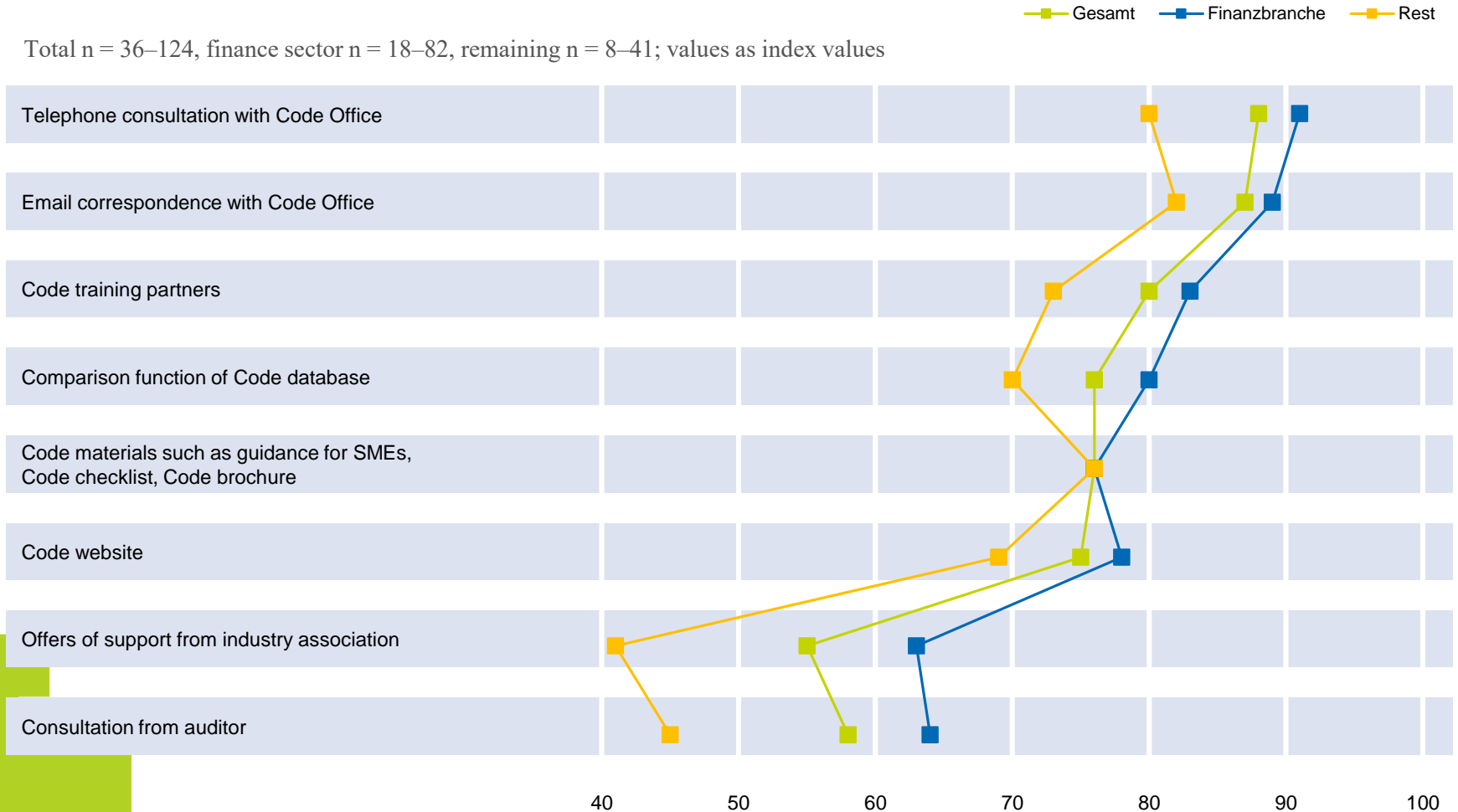


Which stakeholders do you primarily wish to address with a declaration of conformity with the Code for your company/organization?



To what extent did you make use of external support in applying the Code? How helpful was this support for you?

Total n = 36–124, finance sector n = 18–82, remaining n = 8–41; values as index values



How much time did you invest in preparing and approving your declaration of conformity with the Code (in FTE working days)?

Time invested in FTE working days

	Total	Finance sector	Remaining
Min.	1	1	2
Max.	120	120	50
Ø	≈ 21.4	≈ 24.7	≈ 14.8

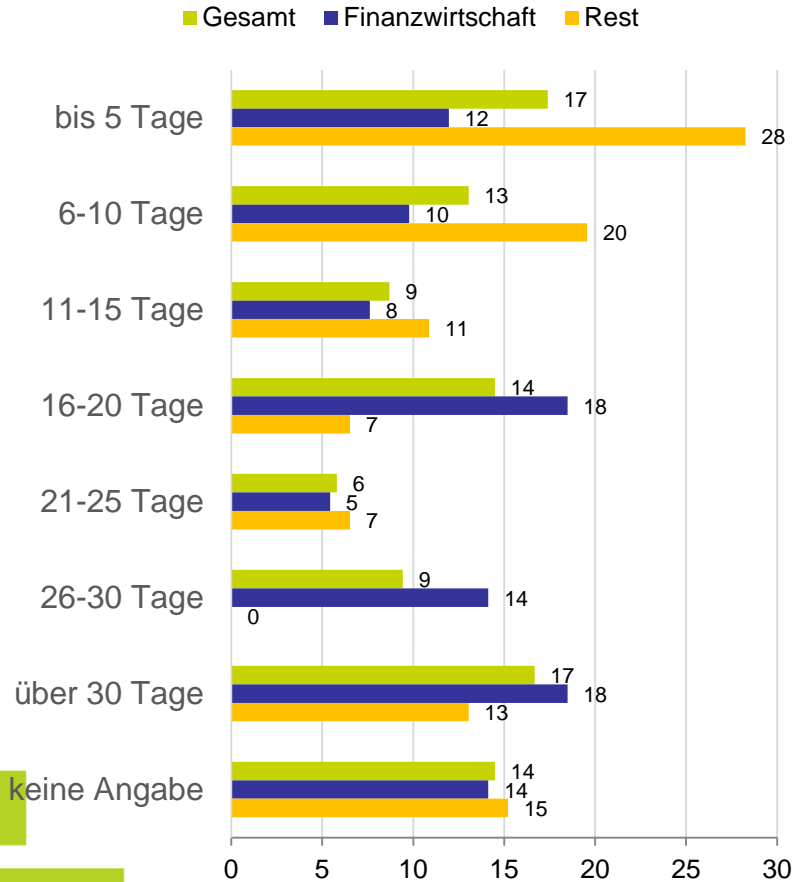
How many people were involved in preparing the declaration of conformity with the Code?

Number of persons involved

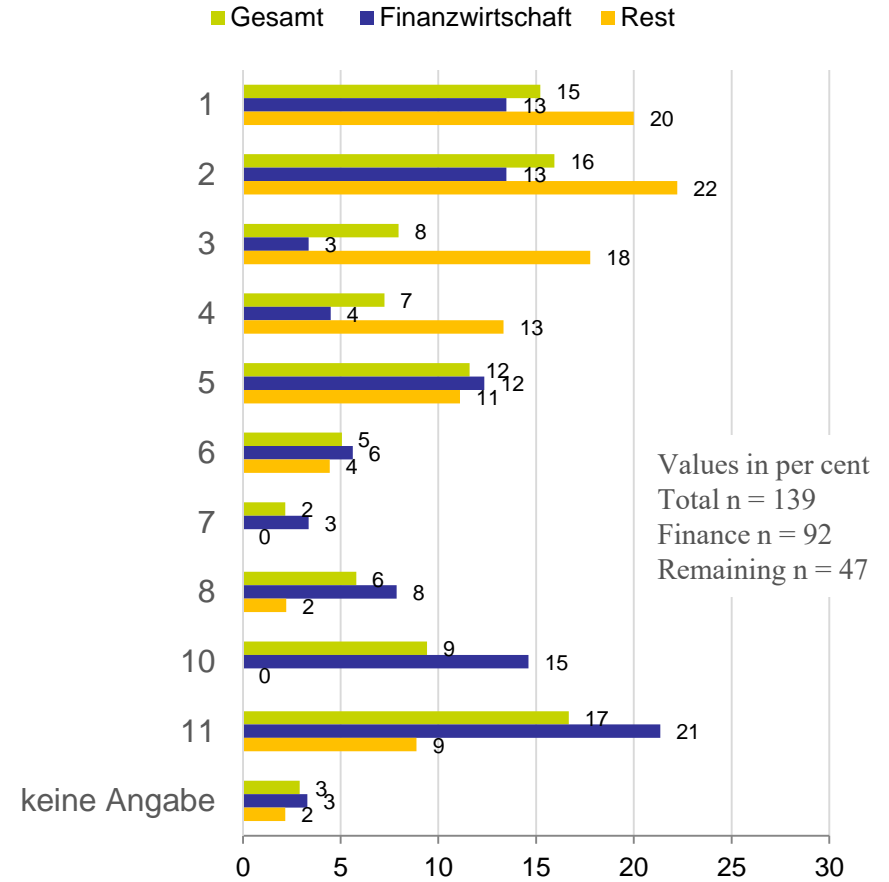
	Total	Finance sector	Remaining
Min.	1	1	1
Max.	11	11	11
Ø	≈ 5.4	≈ 6.3	≈ 3.7

Total n = 139
Finance n = 92
Remaining n = 47

Time invested in FTE working days



Number of persons involved



How does your company/organisation communicate the publication of its declaration of conformity with the Code?

