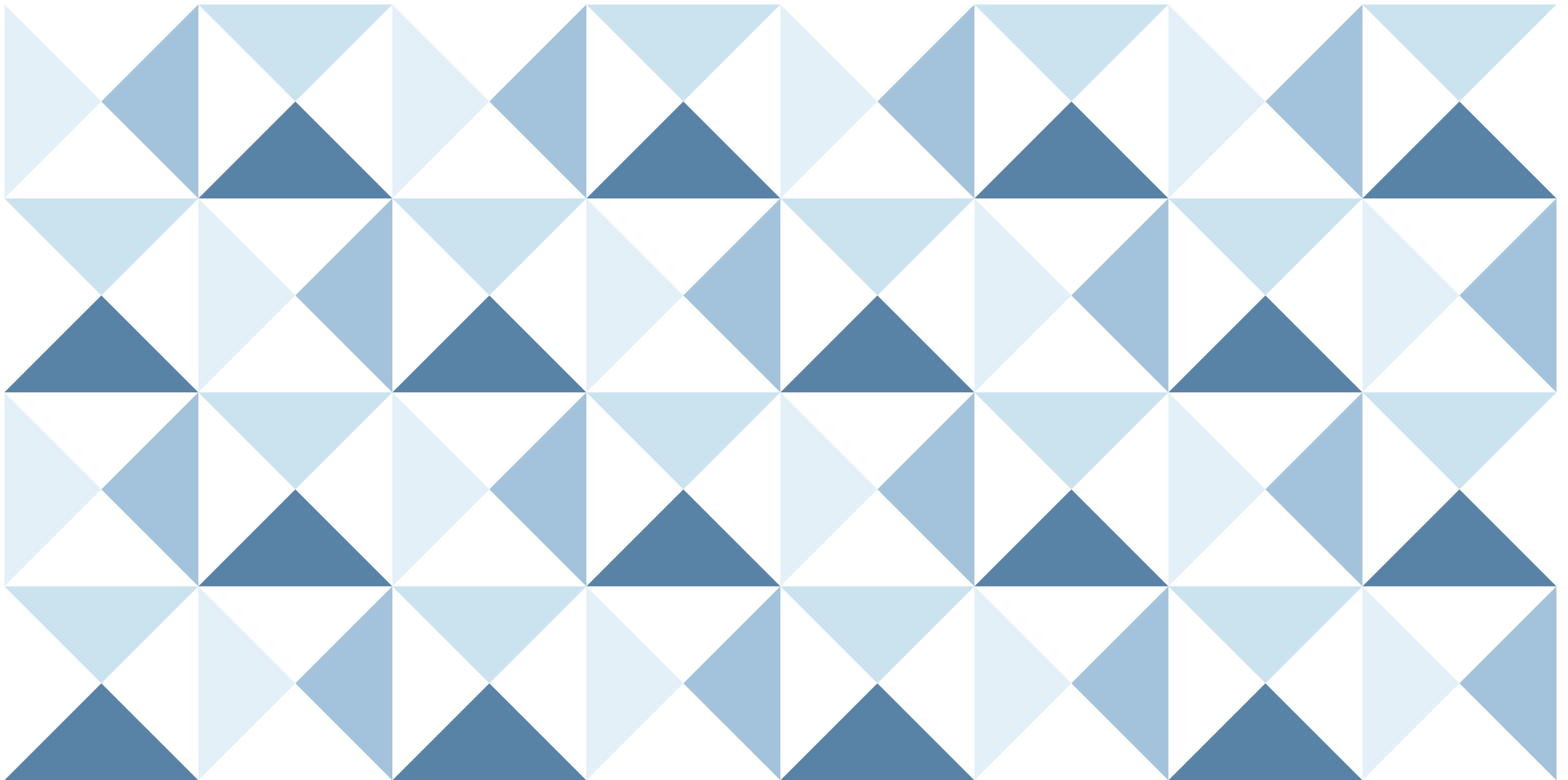


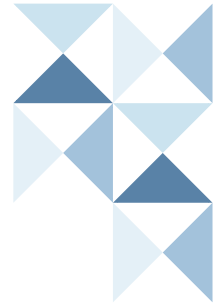
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How Transparency Drives Performance

A GlobeScan/SustainAbility Survey



About the GlobeScan / SustainAbility Surveys



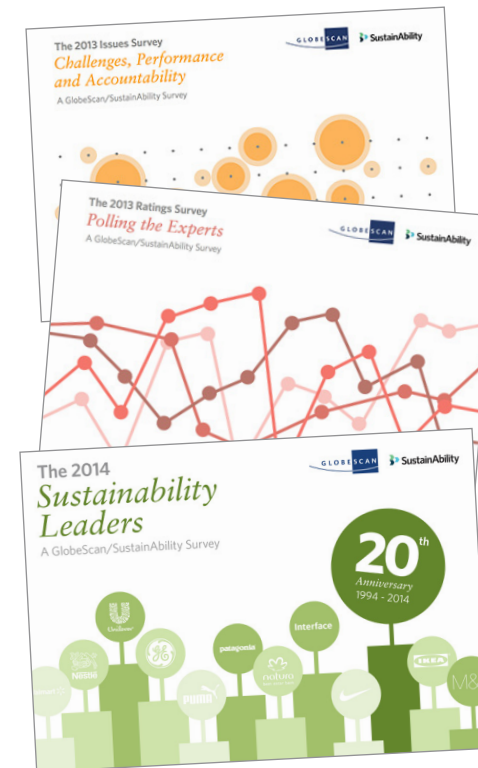
The *GlobeScan / SustainAbility Surveys* offer a unique, collaborative platform that uses research-driven insights, including targeted surveys of the most influential thought leaders in the sustainability arena from over ninety countries, to explore the biggest sustainability challenges.

The thousands of stakeholders surveyed include leading sustainable development experts and practitioners from five sectors:

- Corporate
- Government (including multi-lateral institutions)
- NGOs
- Institutional (e.g., academics)
- Service (e.g., consultants, media)

The *GlobeScan / SustainAbility Surveys* publish around five reports each year, and provide a regularly updated expert perspective on a range of timely topics.

You can download all the latest surveys from the [GlobeScan](#) or [SustainAbility](#) websites.



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Introduction

Sustainability experts often point to stakeholder engagement and enhanced reputation as some of the benefits of corporate transparency. This survey reveals that corporate transparency brings even more value to companies. Seventy-nine percent of survey respondents indicated that corporate transparency positively impacts a company's sustainability performance. While there are barriers to transparency driving change within companies, there are a number of transparency practices that can help better guide decision making and work towards sustainable change.

SustainAbility is producing an in-depth report that explores the role of transparency in driving performance and will use the Globescan/SustainAbility 2014 Transparency Survey results to inform the analysis. We will make this report available to survey participants in December 2014.

79%

of survey respondents indicated that corporate transparency positively impacts a company's sustainability performance.



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Survey Methodology



<i>Demographics</i>	Government	NGO	Academic / Research	Corporate	Service / Media	Other	Total
Africa / Middle East	6	4	9	9	2	0	30
Asia	5	8	14	9	8	3	47
Europe	4	25	43	57	48	13	190
Latin America / Caribbean	1	4	12	10	12	6	45
North America	11	15	27	49	50	2	25
Oceania	7	3	2	3	8	2	25
Total	34	59	107	137	128	26	491

- 491 qualified sustainability experts completed the online questionnaire from June 24 to July 18, 2014.
- Respondents were drawn from: corporate, government, non-governmental, academic/research, service/media, and other organizations.
- Experts surveyed span 69 countries in Asia, Africa / Middle East, Europe, North America, Latin America / Caribbean, Australia / New Zealand, and comprise a highly-experienced respondent pool:
 - 73 percent have more than ten years of experience working on sustainability issues.
 - 20 percent have five to ten years of experience.
 - 7 percent have three to four years of experience.
- Respondents with less than three years of sustainability experience have been excluded from the results.

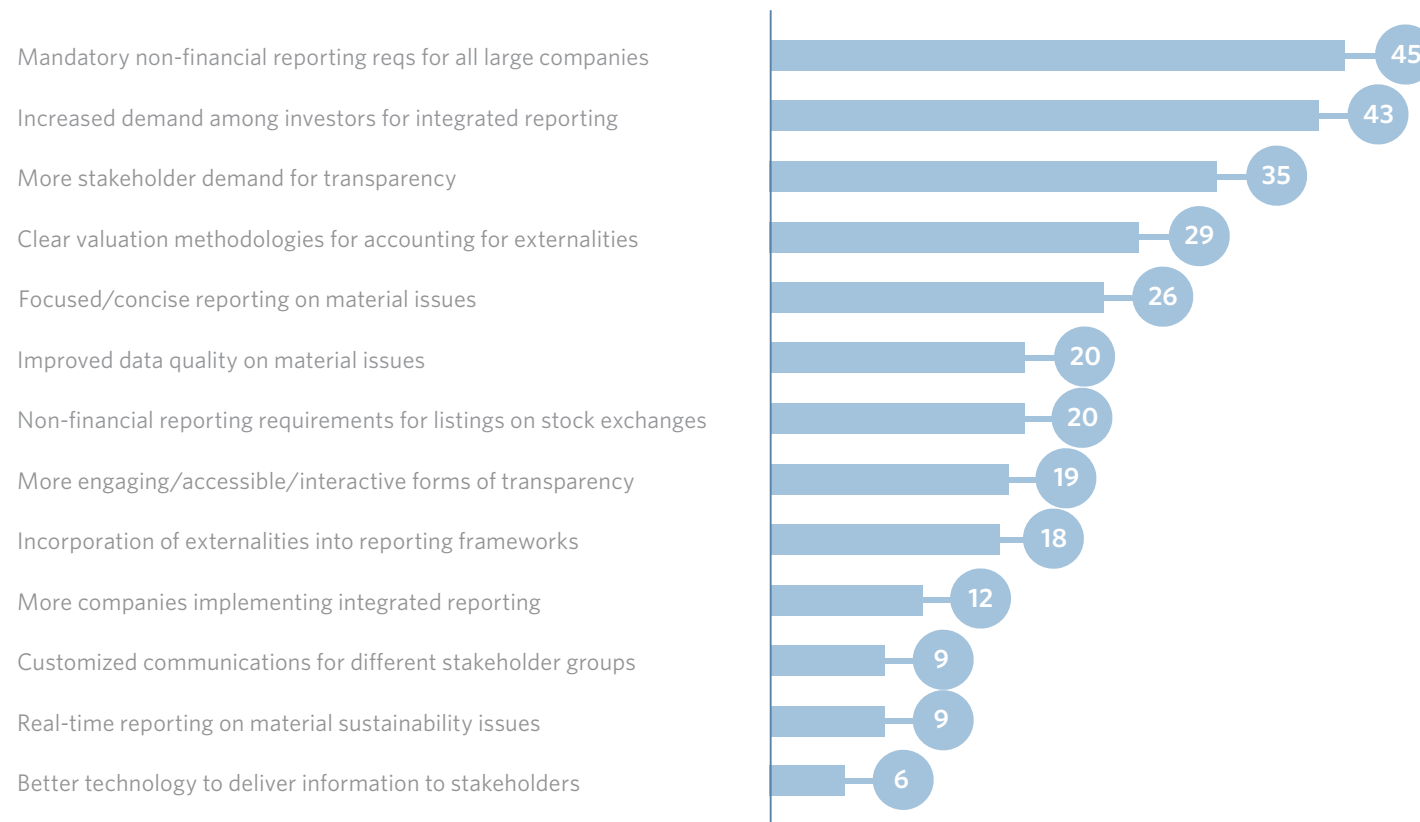
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Most needed solution to enable transparency within companies



Out of 13 choices, mandatory non-financial reporting requirements and increased demand among investors for integrated reporting are the two most cited potential solutions to further enable transparency to bring about greater progress toward sustainability within companies.

Total Mentions



Question

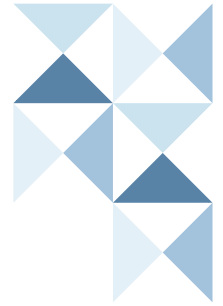
Which three of the following are most needed to further enable transparency to bring about greater progress toward sustainability within companies?

Choose one for each of "Most needed," "Second most needed" and "Third most needed."

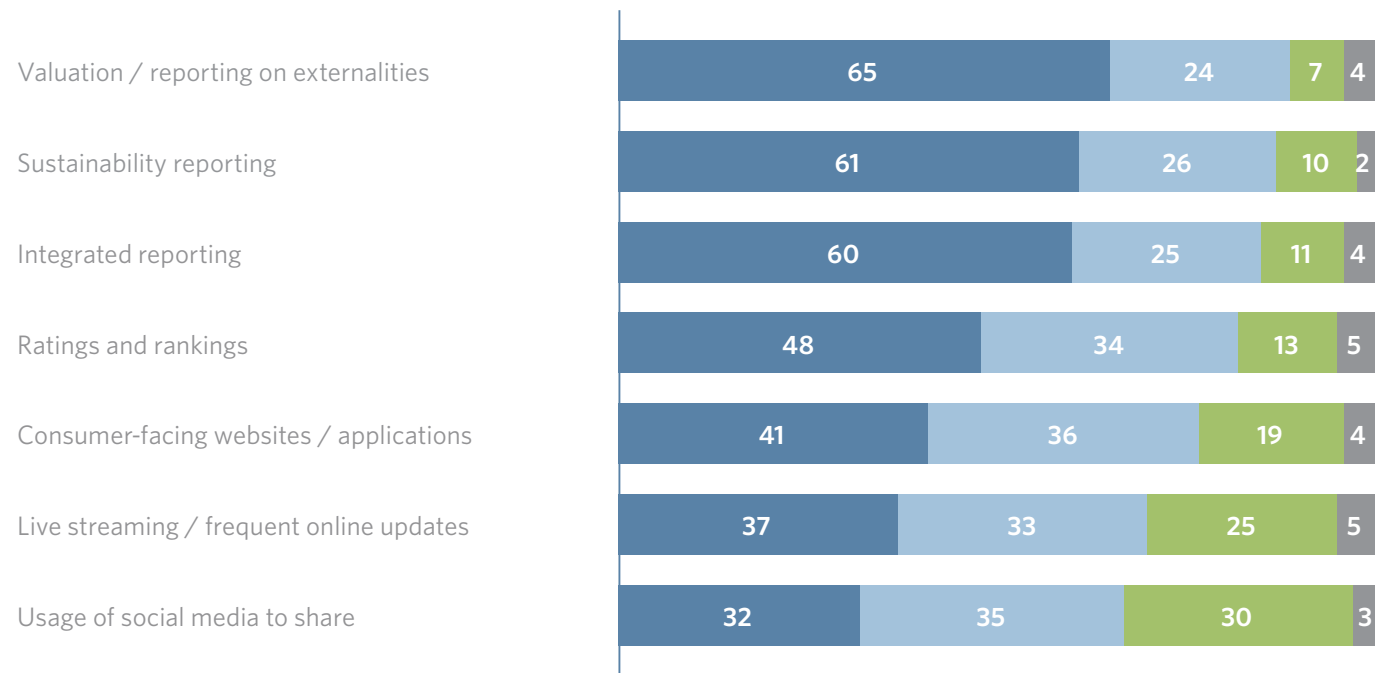
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Degree to which different forms of transparency guide decision-making and drive sustainable change within companies



Survey respondents indicate that valuing and reporting on externalities and sustainability reporting most help guide decision-making and cause sustainable change within companies, when compared to other forms of transparency.



Question

There are many forms of transparency, including and beyond reporting. To what degree do the following forms of transparency guide decision-making and cause sustainable change within companies?

Please use the 5-point scale provided, where 1 is "not at all" and 5 is "a great deal."

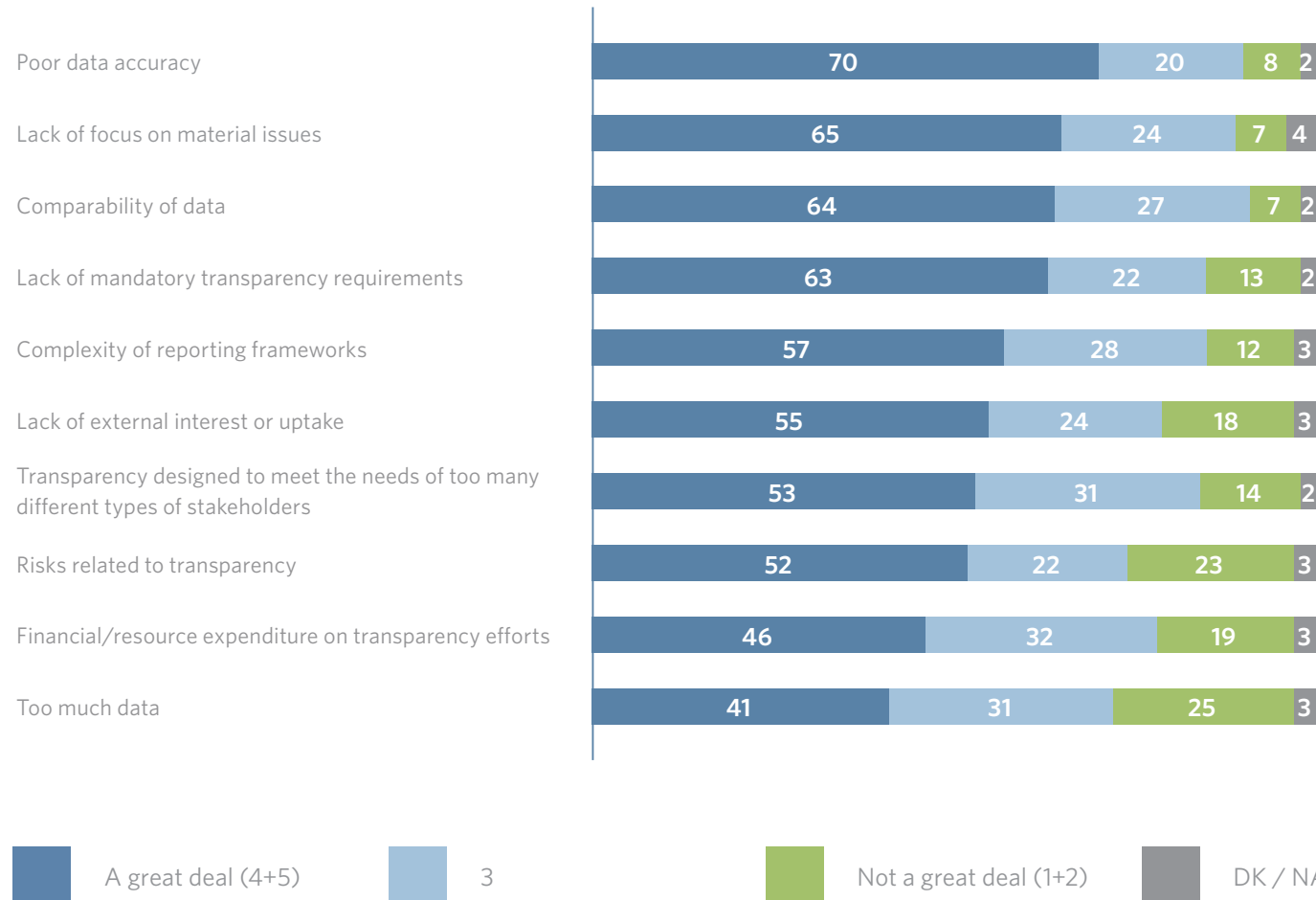
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Barriers to transparency within organizations



Poor data accuracy and a lack of focus on material issues are seen as hindering transparency's ability to drive sustainable change within organizations.



Question

There are many potential barriers to achieving effective transparency within organizations. To what degree do the following barriers prevent transparency efforts from guiding decision-making and causing sustainable change within organizations?

Please use the 5-point scale provided, where 1 is "not at all" and 5 is "a great deal."

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