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Communication of Sustainability Performance of Large Events

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- uttak av masteroppgave

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4. Underskrift

Student: Jeg erklærer herved at jeg har satt meg inn i gjeldende bestemmelser for mastergradsstudiet og at jeg oppfyller kravene for adgang til å påbegynne oppgaven, herunder eventuelle praksiskrav.

Partene er gjort kjent med avtalens vilkår, samt kapitlene i studiehåndboken om generelle regler og aktuell studieplan for masterstudiet.

Trondheim 21.01.13
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Originalen lagres i NTNUs elektroniske arkiv. Kopi av avtalen sendes til instituttet og studenten.

Preface

This thesis was conducted under the supervision of Dr. Annik Magerholm Fet at the Department of Industrial Economics and Technology Management (IØT) at the Norwegian University of Science and Technology (NTNU) in Trondheim. It is the final thesis concluding a five year education at the MSc program Energy and Environmental Engineering.

The topic of the thesis was developed in cooperation with the case organization, Lillehammer Youth Olympic Games Organizing Committee (LYOGOC).

I would first and foremost like to thank my supervisor, Annik, who has provided me with invaluable guidance on the topics covered in this thesis, as well as repeatedly cooling my nerves throughout the semester. She also triggered my initial interest for CSR through the subject *Environmental Management and Corporate Governance* at NTNU.

Further I would like to thank Thomas Holmestad and Magne Vikøren at LYOGOC for inspiration and unreserved assistance. With you at the helm I am sure that Lillehammer 2016 will be a great success.

Abstract

Businesses who acknowledge that their activities have potential impacts on the environment and society as well as the economy, are increasingly choosing to communicate their performance in sustainability reports. Large events are not exempt from having significant impacts and event organizers are accountable to their stakeholders on equal terms as other businesses.

Employing a literature study and stakeholder analysis as the primary methods, the aim of this study was to give an overview of and evaluate reporting mechanisms for sustainability reporting for large events and to apply the findings to the case event Lillehammer Youth Olympic Games 2016.

Reporting schemes were judged on three significant characteristics: *Applicability* for event organizers, *adaptability* to the available resources, and *credibility*. The Global Reporting Initiative's Reporting Guidelines and Event Organizer Sector Supplement (EOSS) stood out as the prevailing scheme, and Lillehammer 2016's organizing committee was recommended to use this as starting point for their reporting. Because the majority of impacts will result from the operational phase, issuing a sustainability report will be most worthwhile after the games have taken place. Ten indicators were chosen from the EOSS for use in reports.

The findings of this study support a close relation between stakeholder management and sustainability communication. Sustainability reports should mainly be aimed at stakeholder groups with a high interest in enhancing the event's sustainability performance.

Sammendrag

Bedrifter som erkjenner at deres virksomhet har konsekvenser for miljø og samfunn velger i økende grad å kommunisere sine presatasjoner i bærekraftsrapporter. Store arrangementer kan forårsake vesentlig påvirkning på miljø og samfunn, og arrangørene står til ansvar for sine interessenter på samme måte som andre virksomheter.

Hensikten med denne oppgaven var å gi en oversikt over og vurdere rammeverk for bærekraftsrapportering for store arrangementer og å anvende funnene på caset Lillehammer Youth Olympic Games 2016. Litteraturstudie og interessentanalyse ble brukt som metoder i arbeidet mot dette målet.

Rammeverkene for rapportering ble evaluert ut fra tre nøkkelegenskaper: *Anvendbarhet* på store arrangementer, *justerbarhet* ut i fra tilgjengelige ressurser, og *troverdighet*. Global Reporting Initiative's retningslingjer for rapportering står som den rådende ordningen, og arrangørene av Lillehammer 2016 anbefales å bruke deres Event Organizer Sector Supplement (EOSS) som utgangspunkt for sin rapportering. Å publisere en bærekraftsrapport vil være mest hensiktsmessig etter at Lekene har funnet sted, siden mesteparten av miljøpåvirkningene vil være en konsekvens av aktivitetene under selve arrangementet. Det vil derfor være mest informasjon om bærekraftsprestasjon tilgjengelig i kjølvannet av arrangementet. Ti indikatorer ble valgt fra EOSS for bruk i rapportering.

Funnene i denne studien støtter opp om en nær tilknytning mellom interessenthåndtering og bærekraftskommunikasjon. Bærekraftsrapporter bør i hovedsak være rettet mot interessentgrupper med en høy interesse av å forbedre arrangementets bærekraftsprestasjoner.

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1 Introduction

With issues like climate change, poverty and economic crisis on the agenda, the term sustainability is becoming increasingly apparent both in society at large as well as in the business world. In order to measure, manage and communicate their sustainability performance, many organizations choose to issue sustainability reports.

Large events present potentially large impacts on the environment and society through the gathering of a large crowd of people from a more or less widespread geographic area. To limit these impacts, as well as to save costs, raise awareness and improve reputation, the terms *sustainable event* and *sustainable event management* emerged.

An event can take place on only one site or on multiple sites, be held only once or be repetitive in nature, use only fixed sites, only temporary sites or a combination of both (TOROC, 2004). Examples of large events are conventions or meetings, festivals and sporting events. Many of the biggest international events today are of the latter type, and it was the sports sector that first incorporated sustainability concerns into the event organizing process.

The United Nations Environmental Program (UNEP) and the Olympic Movement instigated a consideration for the environment in sports in 1994, using the Winter Olympic Games in Lillehammer to set new standards for mega-sports events (UNEP, a). This initiative has grown in strength since then, and the most recent Olympic Games, in London 2012, were the most sustainable yet. In the wake of more sustainable Olympic Games, the Youth Olympic Games has emerged, as an event for youth with focus on the original olympic values, mediated through sports, culture and education alike.

The second Winter Youth Olympic Games will, in 2016, take place where it all started; in Lillehammer. This thesis is undertaken in collaboration with the Lillehammer Youth Olympic Games Organizing Committee (LYOGOC) and the 2016 Games is used as case.

Even though sustainable events are emerging, much work remains before it has matured into a truly viable concept. A part of the development should happen in the field of sustainability reporting, consequently encouraging event organizers to be transparent and enabling their sustainability performance to be known and presented in a way that allows for comparison with the performance of other events.

This thesis endeavors to contribute to this development by reviewing and evaluating relevant sustainability reporting schemes. To concretize the task it has been considered essential to achieve results that are applicable to the case.

The study objective, as well as the structure of both the study and the thesis, is presented in Sections 1.2 and 1.3 in this chapter, preceded only by an introduction to two of the concepts considered essential in this context: *Sustainability* and *stakeholder theory*.

1.1 Background

1.1.1 Sustainability

Sustainability is a concept often seen in combination with the word development. A widely used definition of the term sustainable development is from the document known

as the Brundtland Report from the United Nations World Commission on Environment and Development, published in 1987. There the term is defined as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (on Environment and Development) 1987, p.43).

According to Elliott (2009) the term was first used in 1980 by the International Union for Conservation of Nature and Natural Resources within the World Conservation Strategy, but the Brundtland Report brought it onto the public agenda.

Since 1987 a great deal of alternative definitions have been suggested from various disciplines, of which a selection is hereby presented:

> *A better quality of life for everyone now and for future generations to come.*

> *The net productivity of biomass maintained over decades to centuries.*

> *International resource development that is socially desirable, economically viable, culturally appropriate, and ecologically sustainable.*

> *Non-declining per capita utility.*

> *The process of improving the living conditions of the poorer majority of mankind while avoiding the destruction of natural and living resources, so that increases of production and improvements in living conditions can be sustained in the longer term.*

> *The amount of consumption that can be sustained indefinitely without degrading capital stocks, including natural capital stocks.*

(Elliott 2009, p.119)

Numerous definitions (and a multitude of interpretations connected to each of these) in addition to an inherent opposition between the words sustainability and development, makes the term hard to grasp (Elliott, 2009).

An alternative way to approach the term, without having to find a unanimous definition, is visually. White (2013) gathered the common elements in over a hundred previously published definitions and used these to make a tag-cloud, or word cloud. The three most widely used words were "environment", "social" and "economic" (White, 2013), reflecting the three elements of the "triple bottom line".

Whatever the definition, there is a broad agreement on the importance of sustainable development.

An important part of sustainability in business is considering stakeholders' wants and needs. For that reason the following section will be an introduction to stakeholder theory, and the stakeholder concept will be revisited throughout the paper.

1.1.2 Stakeholder theory

Stakeholder theory is a *managerial theory about business* which argues that *business can be understood as a set of relationships among groups which have a stake in the activities of that business* (Visser 2007, p.434).

A widely used definition of stakeholders is that of Freeman (1984, p.46). He stated that an organization's stakeholders are *any group or individual who can affect or is affected by the achievement of the organization objectives.*

This is just one of many definitions, and how to define stakeholders and thereby decide where to draw the line as to who should be included in a stakeholder analysis is a discussion outside the scope of this thesis.

In Blowfield and Murray (2011, p.209) a division is made between primary and secondary stakeholders, defined as follows:

Primary stakeholders are those without whose participation a company cannot survive.

Secondary stakeholders are those that influence the company or are affected by it, but who are not essential to its survival, although they may be able to help or harm the company.

Stakeholders can have interests, or stakes, in an organization in general or specific activities the organization is involved in.

Wu (2007) identifies three general types of stakes:

1. Product and Revenue (PR1)
2. Policy and Regulation (PR2)
3. Perception and Reputation (PR3)

The structure of the stakes in relation to the organization are shown in Figure 1.
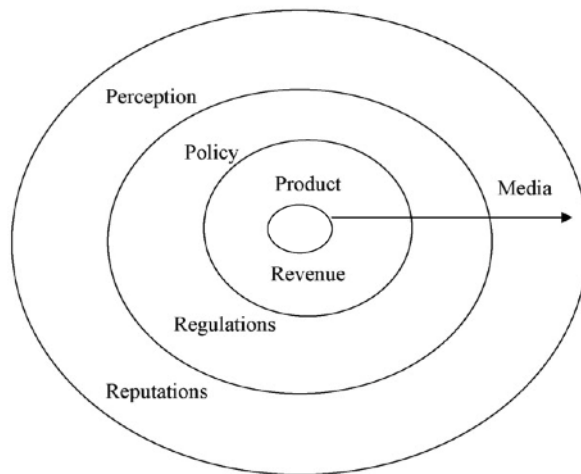
Figure 1: Bull's eye structure of stakes, the innermost circle being the organization (Wu, 2007)

1.2 Study objective

The objective of this study is to

> **give an overview of and evaluate reporting mechanisms for communicating sustainability performance of events, and show how this can be applied to the Lillehammer Youth Olympic Games 2016.**

This aim will be achieved through answering the following questions:

1. What are the trends in non-financial reporting?

2. What kind of information should be included in a sustainability report?

3. What types of indicators can be used to present information about sustainability performance?

4. What type of information is requested by LYOGOC's stakeholders?

5. How should the information be presented before, during and after the games?

1.3 Structure and scope

Structure of study

Figure 2 shows a simple flow chart of the structure of this study.
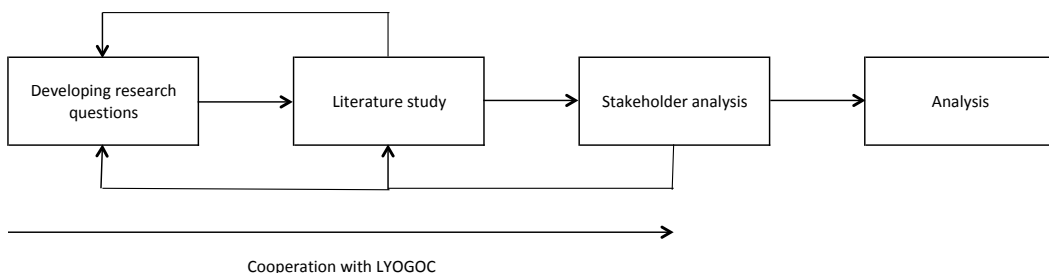
Figure 2: Structure of study

As seen in the figure, both the literature study and the development of research questions was done in several rounds. There was periodic cooperation with LYOGOC during the first stages, but the communication diminished after the conclusion of the stakeholder analysis.

Scope

Setting an appropriate scope is important, both for the study in its entirety and when evaluating reporting- and indicator options.

Using the Lillehammer Youth Olympic Games as a backdrop, sustainability communication is the thematic starting point for this study with a focus on the reporting branch.

Environmental management systems, accounting systems and certification initiatives are themes closely related to sustainability reporting and other forms of sustainability communication. These topics are outside of the scope for this thesis, but they are addressed by fellow students also writing their theses in cooperation with the Lillehammer Youth Olympic Games. The intention is for our combined thesis to form a comprehensive sustainability strategy for the organizing committee.

For the sake of simplicity, and because the case is Norwegian, the study is done from a Norwegian point of view. In practice this means for instance that reporting mechanisms relevant only outside of Norway have not been studied.

Since LYOGOC is not in charge of the building of the Youth Olympic Village, where the participants are going to live during the games, this part of the planning is outside the scope of the study. This means that impacts caused by the building process, stakeholders like entrepreneurs and post-games users and other aspects connected to this particular sub-project are not being analyzed.

The temporal scope for the study is the whole life of the event, meaning both before, during and after the games, until the dissolution of the organizing committee.

Structure of thesis

The thesis consists of 9 chapters distributed into three main parts. The first part, concerning theory and background, comprises this introductory chapter, a methods chapter and the findings from the literature study in Chapters 3, 4 and 5. The second part is about the case, with a short presentation in Chapter 6 and analysis of various aspects related to the case in Chapter 7. In the third and last part reporting as means for communicating sustainability performance will be discussed, along with an evaluation of the study itself. The discussion is succeeded by a conclusion and recommendations for further work.

2   Methods

This chapter introduces methods that have been used during the study. The basis is qualitative research, with literature study and stakeholder analysis as the main procedures. A general description of the research methods is followed by an explanation of how the methods have been applied for this study in particular.

2.1   Qualitative research

Qualitative research is often recognized by the preferential use of words over quantification in the collection and analysis of data (Bryman, 2008). Other features are: an inductive approach to the relationship between theory and research, emphasis on understanding the social world through its participants' interpretations, and a view on social properties as outcomes of interaction between individuals (Bryman, 2008).

The main steps of qualitative research are outlined below.
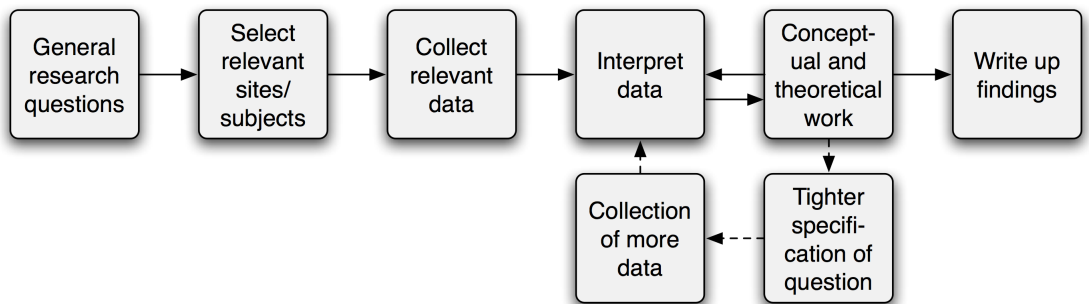
Figure 3: An outline of the main steps of qualitative research (Bryman, 2008)

2.2   Literature review

An essential part of any research is reviewing the existing literature. Normally this is regarded as one of the first steps of a research procedure, but actually it is often an ongoing process (Bryman, 2008).

Reviewing the literature provides a foundation for the research, helps in the choice of research topic and gives valuable insight into ways of collecting and analyzing data (Saunders and Lewis, 2012).

Saunders and Lewis (2012, p.31) describe a literature review as an activity that:

- *offers an overview of significant literature available in your chosen topic;*

- *includes relevant items such as academic journal articles, books and other sources;*

- *provides a discussion and critical evaluation covering each of these, the level of detail reflecting the significance of each item to your research questions;*

- *develops a clear argument to contextualize and justify your research.*

Two contrasting approaches to the literature review is the systematic and the narrative review. A systematic review can be defined as

> a replicable, scientific and transparent process...that aims to minimize bias through exhaustive literature searches of published and unpublished studies and by providing an audit trail of the reviewer's decisions, procedures and conclusions. (Tranfield et al. 2003, cited in Bryman 2008, p.85)

Although providing a comprehensive overview of the research field in question, there are also limitations connected to this approach. It is less applicable when dealing with fluid and changing subject boundaries (as is often the case in social research); the technical aspects of the method may outshine the analytical interpretations; and it assumes that the quality of the literature can be judged objectively (Bryman, 2008).

Narrative reviews are, in contrast to the systematic review, less focused and more wide-ranging in scope, with a purpose of gaining an initial impression of the research topic and thus generate understanding (Bryman, 2008). The method is less rigid than for a systematic review, and the researcher may be taken in directions he or she did not anticipate during the process.

Figure 4 shows a general, iterative process of reviewing literature, as according to Saunders and Lewis (2012).
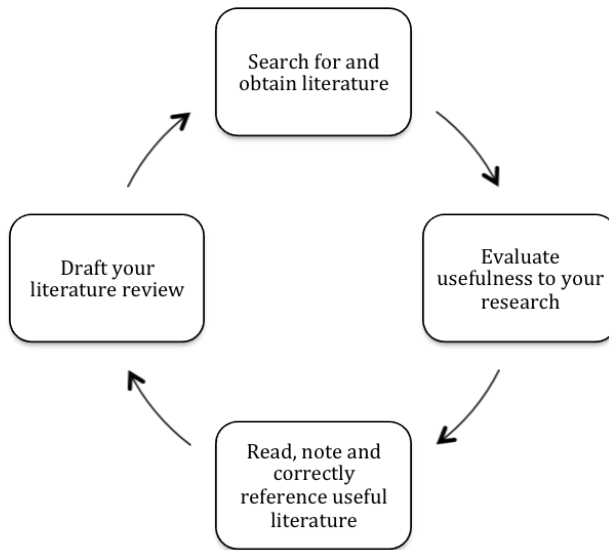
Figure 4: The process of reviewing literature (Saunders and Lewis, 2012)

The literature review approach taken in this study is closer to a narrative review than a systematic review. Bryman's (2008) notion of a literature review as an ongoing process was taken into account, and thus the process in figure 4 was done in several rounds. Initially, previously obtained material on the subject in broad terms was reviewed, i.e.

lecture slides and syllabus articles. Most of the literature search was done through the databases Scopus and Science Direct, however some material was provided by my supervisor or found by using an online search engine. The relevance of the findings was evaluated by merely skimming the abstract in some cases, and after more thorough reading in other cases. The material was, if considered relevant, referenced using the reference manager JabRef.

The findings from the literature review are found in Chapter 3, 4 and 5.

2.3 Stakeholder analysis

Reasons for undertaking a stakeholder analysis are many, with solid foundation in theory as well as standards and guidelines regarding sustainability management. This applies for event organizers as well as other businesses and organizations.

United Nations Environment Programme (2012, p.11) states that

> By cooperating with the main stakeholders, you make it possible to inspire change and create a legacy that will last long after the event.

There is no one method for performing stakeholder analysis. The term comprises several tools that ranges from simple to complex, with different strengths and weaknesses, and it is advisably performed in combination with other tools (Crosby, 1992).

The stakeholders are generally analyzed with regard to a) "the interest they take in a particular issue" and, b) "the quantity and types of resources they can mobilize to affect outcomes regarding that issue" (Crosby 1992, p.2)

Eskerod and Jepsen (2013) present a comprehensible framework for project stakeholder management, but adjustable to non-project applications. This framework comprises three steps for performing a stakeholder analysis:

1. Stakeholder identification
2. Stakeholder assessment
3. Stakeholder prioritization

The first step can be done in many ways, for instance by using general stakeholder lists or registers from similar organizations or projects, asking already identified stakeholders to list other stakeholders or asking experts within or outside the organization (Eskerod and Jepsen, 2013).

Step number two includes determining each stakeholder's contribution, requirements, wishes and concerns, as well as assessing their harm and help potential (Eskerod and Jepsen, 2013).

Finally, the stakeholders should be prioritized with regards to how much attention should be allocated to each of them (Eskerod and Jepsen, 2013). Crosby (1992, p.2) suggests the following rule of thumb for stakeholder inclusion:

> Only those groups or actors with real and mobilizable resources that can be applied for or against the organization and its interests to the issue at hand should be included.

In this study, stakeholders and their stakes were identified, but a prioritization as described above was not made on behalf of LYOGOC. However, a selection of stakeholders were prioritized for receiving some questions prepared as part of the study.

More about stakeholders and the stakeholder analysis conducted in this study is found in Chapter 6 and Chapter 7.

2.4 Semi-structured interviews

Semi-structured interviews are interviews where the researcher has prepared an interview guide with questions or topics that he or she aims to cover, but the interviewee can answer freely (Bryman, 2008). The process is flexible, with the opportunity of unscheduled follow-up questions or other outbreaks from the interview guide (Bryman, 2008).

The approach differs from *unstructured interviews*, which is more like a conversation and, on the other end of the scale, *structured interviews* where all interviewees give their answers in the same context of questioning, the question schedule is rigidly followed, and the interviewees may be offered a range of answers to choose from (Bryman, 2008).

In this study semi-structured interview was applied during a telephone meeting with an IOC representative.

2.5 Case study

Case study as research method can be understood and defined in many ways (Berg, 2007). Saunders and Lewis (2012, p.116) define the term as "a research strategy which involves the investigation of a particular contemporary topic within its real life context, using multiple sources of evidence".

Case studies can have either a broad or narrow focus, use or contribute to theory and include one or multiple cases (Berg, 2007).

Stake (1994, 1995, cited in Berg 2007) classifies three different types of case studies: *intrinsic*, *instrumental* and *collective*. In intrinsic case studies the aim is to analyze intrinsic aspects of the case in question, in opposition to an intention of testing or developing theory (Berg, 2007).

Instrumental case studies are conducted with the intention of understanding an external theoretical question, issue or problem, with the case itself playing merely a supportive role (Berg, 2007).

Collective case studies, or comparative case studies, involve several cases and an extensive study of these (Berg, 2007).

In this thesis, case study is not used as research strategy in the traditional way. It's application has some similarities to *instrumental case studies*, but with the case playing a more central role. Rather than choosing a case to illuminate or develop theory, the case has been the starting point for the thesis work.

The case used for this study is described in Chapter 6.

3 Sustainability communication

> Fish may die or human beings; swimming in lakes and rivers may cause ill-nesses; no more oil may come from the pumps; and average temperatures may rise or fall, but as long as this is not communicated it does not have any effect on society. (Luhmann, 1986, cited in Godemann and Michelsen, 2011, p.6).

This quote is a fitting introduction to the subject of sustainability communication, although it's accuracy can be discussed.

3.1 Definitions

As most terms related to sustainability, as well as the base term itself, *sustainability communication* does not have one unanimous definition.

Godemann and Michelsen, (2011, p.6) describe sustainability communication as "a process of mutual understanding dealing with the future development of society at the core of which is a vision of sustainability". This process can be identified in a variety of levels and contexts, for instance "between individuals, between individuals and institutions, between institutions and within institutions, in schools and universities, in the media, in politics, in business, in communities and at regional, national and international levels" (Godemann and Michelsen 2011, p.6). Godemann and Michelsen (2011) further highlights that this is not an easy process, being dependent on so many different factors.

Another definition is provided by Ziemann (in Godemann and Michelsen, 2011, p.92), who defines sustainability communication as "a global social process (and one that is accompanied by the mass media) that consists of the recursive order of contributions and arguments to the theme of a better ecological, economic and social life".

The above definitions are of a general nature. What firstly comes to mind for many may rather be the communication of the sustainability performance of organizations whose activities have potential economic, social and/or environmental impacts.

ISO's definition of environmental communication in standard 14063 is more along these lines, stating that environmental communication is a "process that an organization conducts to provide and obtain information, and to engage in dialogue with internal and external interested parties to encourage a shared understanding on environmental issues, aspects and performance" (International Organization for Standardization 2006, p.1), sharing the emphasis on mutual understanding with Godemann and Michelsen's (2011) definition.

3.2 Benefits

The benefits from sustainability communication can be many, some of which are: improved relationship with stakeholders, advertisement of the organization's sustainability performance, raised awareness for support of a sustainability culture within the organization and obtainment of valuable input in the work towards sustainability (International Organization for Standardization, 2006).

In order to obtain these benefits, the communicating organization should apply the following principles: Transparency, appropriateness, credibility, responsiveness and clarity (International Organization for Standardization, 2006).

3.3 Methods and tools

Methods and instruments for communicating sustainability comprises social marketing, empowerment strategies, instruments of participation and planning, and education for sustainable development (ESD) (Godemann and Michelsen, 2011).

A somewhat different take on methods for communication is presented in ISO 14063, where concrete approaches and tools, both written, verbal and other, are listed in a table with their respective strengths and weaknesses. Some examples from this table are: Websites, reports, media releases, meetings, workshops, and art exhibitions (International Organization for Standardization, 2006). The table in its entirety can be found in Appendix D.

3.4 Communication types

The communication can be one-way, two-way or part of participatory decision-making, going from less to more participation of interested parties (International Organization for Standardization, 2006). Communication can also be systemized by making distinctions between interpersonal and impersonal, push and pull (Eskerod and Jepsen, 2013), as seen in table 1.

Table 1: Examples of different types of communication (Eskerod and Jepsen, 2013)

	Interpersonal	Impersonal
Push	Presentation at meetings Workshops	Newsletters Posters Direct (e)mailing Merchandise
Pull	Hotline 'Open door'	Project webpage on the internet and/or company intranet in the form of databases, information e-learning resources etc.

Figure 5 is a figurative summary of the standard ISO14063 on environmental communication.
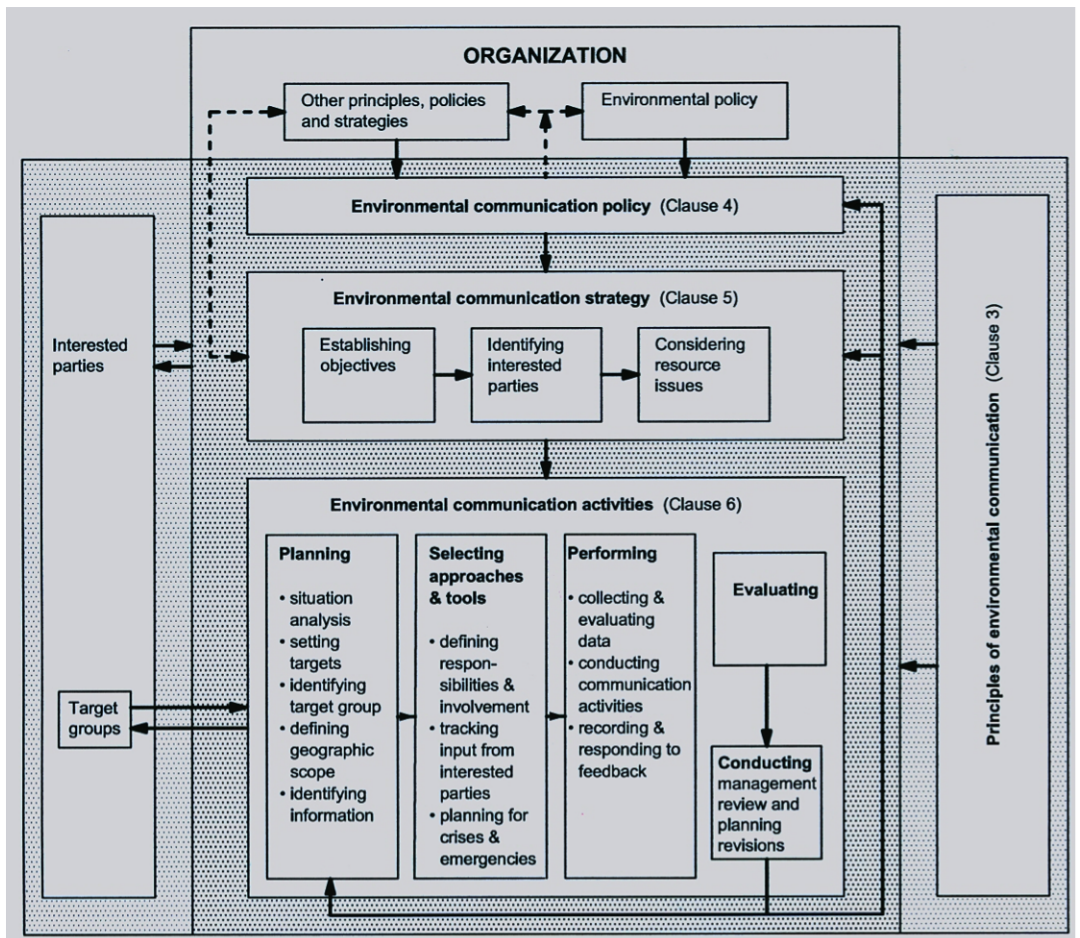
Figure 5: Interrelationships and flow of environmental communication (International Organization for Standardization, 2006)

The semi-dark shading shows the scope of the environmental communication system, thus the darkest shading shows where the environmental communication system overlaps the organization (International Organization for Standardization, 2006). Full arrows represent interrelationships within the environmental communication system while dotted arrows represent relationships between the environmental communication system and other elements of the organization (International Organization for Standardization, 2006).

The *Principles of environmental communication* in the rightmost box signify the previously mentioned principles *transparency, appropriateness, credibility, responsiveness* and *clarity.* These principles influences the whole environmental communication system within the organization. Interested parties do as well, but here the relationship goes both ways. The initial identification of the interested parties is part of the environmental communication strategy.

Target groups within the interested parties have a direct, two-way relation with environmental communication activities. The identification of target groups is done during the planning of an environmental communication activity, and their input is tracked in the stage where approaches and tools are selected. Recording and responding to feedback from the target groups is part of performing an environmental communication activity.

The figure clearly shows that interested parties play a significant role in environmental communication.

The next section deals with a significant branch of sustainability communication: Sustainability reporting.

4 Sustainability reporting

One way of communicating sustainability performance is through sustainability reports, which is one of the forms of non-financial reporting. The term *sustainability reporting*, often used synonymously with *corporate sustainability reporting* or *triple bottom line reporting*, describes reporting on economic, environmental and social impacts (UNEP et al., 2010). The United Nations Environment Programme (UNEP) explains the term as

> a practice to measure, disclose, and be accountable to internal and external stakeholders for organisational, environmental, social and economic performance (UNEP et al. 2010, p.11).

The Global Reporting Initiative (GRI) provides a similar definition in their G3 Reporting Guidelines:

> Sustainability reporting is the practice of measuring, disclosing and being accountable for organizational performance while working towards the goal of sustainable development. A sustainability report provides a balanced and reasonable representation of the sustainability performance of the reporting organization, including both positive and negative contributions (GRI, 2006, p. 40).

Although an already broad term, sustainability reporting has to some degree been succeeded by the even more general concept of *environmental, social and governance (ESG) disclosure* (UNEP et al., 2010).

Herzig and Schaltegger (2011) distinguishes between three main sustainability reporting strategies: Distinctive stakeholder- and theme specific reports, stand-alone sustainability reports and integrated reports.

A clear link can be made to the term 'sustainability accounting', which is defined by Herzig and Schaltegger (2006, p.318) as

> a subset of accounting that deals with the activities, methods and systems that are required in order to record, analyse and report: firstly, environmentally and socially induced economic impacts; secondly, a company's ecological and social impacts, production site, etc.; and thirdly, and perhaps the most important, measurement of the interactions and links between the social, environmental and economic issues which constitute the three dimensions of sustainability.

Sustainability accounting provides the quantitative information needed to give the necessary substance to a sustainability report. In addition to this contribution, the information provided by sustainability accounting can be of great value for both designing and implementing corporate strategy and is thus an appreciable strategic management tool (Herzig and Schaltegger, 2006).

4.1 History of non-financial reporting

Companies first started to publish social reports in the 1970's, but the trend turned after only just a decade. Environmental reporting emerged in the late 1980's and early 1990's, while social reporting did not resurface until the mid 90's (Herzig and Schaltegger, 2011;

Gray, 2010). The backdrop for environmental reporting was the occurrence of environmental disasters rather than pressure from stakeholders, and both new legal requirements and voluntariness drove the companies into providing information exceeding that of mere financial character (Herzig and Schaltegger, 2011; Gray, 2010).

The development continued in the direction of sustainability reports and the inclusion of two-dimensional content like *eco-efficiency* and *socio-efficiency* (Herzig and Schaltegger, 2011).

Figure 6, from Herzig and Schaltegger (2011) illustrates the different stages and forms of reporting with a particular focus on Europe using the three-pillar approach to sustainable development.
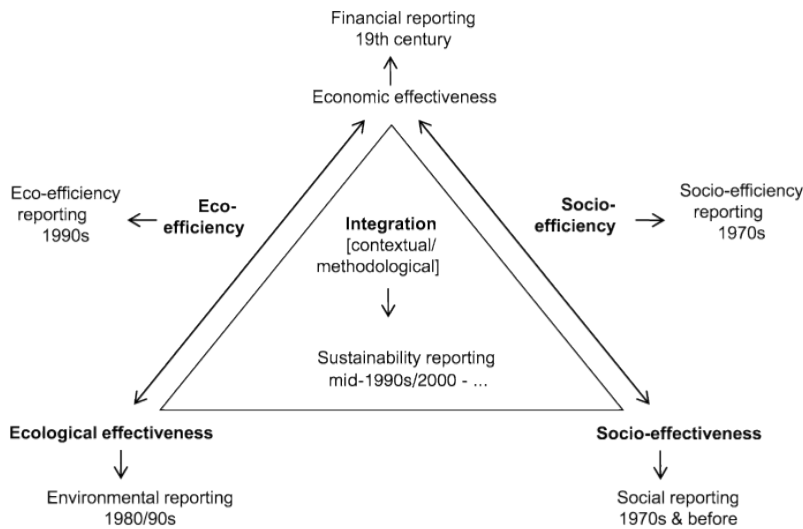
Figure 6: Perspectives of sustainable development and development of sustainability reporting, (Herzig and Schaltegger, 2011)

One of the current trends in sustainability reporting is that of integrating the sustainability report and the financial report. Integrated reporting is defined in the King III Code of Governance for South Africa as

> an approach to integrate reporting across all areas of performance, reflecting the choices made in the strategic decisions adopted by the board, and should include reporting in the triple context of economic, social and environmental issues (cited in UNEP et al. 2010, p.11).

An integrated report is described by the International Integrated Reporting Council (IIRC) as

> a concise communication about how an organization's strategy, governance, performance and prospects lead to the creation of value over the short, medium and long term (IIRC, b).

The IIRC is a global coalition of regulators, investors, companies, standard setters, the accounting profession and NGOs (IIRC, a). The council was established in 2010 (GRI, a) and has since then been working on a globally accepted Integrated Reporting Framework. This framework is currently being tested under a Pilot Programme and the final version is planned to be published by the end of 2013 (GRI, a).

Along with the trend of integrated reporting is a tendency to move away from the *blanket reporting of as many quantitative indicators as possible* (Visser 2007, p.338) in the direction of including only the most relevant information, with stakeholder involvement playing an important part in this development(Visser, 2007).

In conclusion sustainability reporting is becoming more and more widespread and comprehensive, but can still be considered a relatively new concept with much potential of development.

4.2 Theory of sustainability reporting

A lot of research was done on the theme in the late 1970's and early 1980's, but it did not result in a clear substantiation about the value of social performance information (Blowfield and Murray, 2011). Ullmann (1985, cited in Blowfield and Murray 2011, p.194) implied that the research was based on "data in search of a theory".

Since then, *legitimacy theory* has been widely discussed in literature. This theory suggests that businesses need to disclose information in order to reassure society about their activities and they do so as a reaction to how they are perceived by their stakeholders (Blowfield and Murray, 2011).

Two different ways of looking at sustainability reporting is from the inside-out and outside-in perspective. With the inside-out approach, the sustainability report is based on an analysis of the company's main sustainability weaknesses. The report comprises information about the actual situation, what has been done to improve this situation and goals for further improvements (Herzig and Schaltegger, 2011).

In contrast, the outside-in approach involves a strong orientation towards stakeholders, designing the report with external information needs in mind (Herzig and Schaltegger, 2011).

Both approaches have their strengths and weaknesses. Although organizations should consider their stakeholders' needs and wants, the outside-in approach implies a risk of failing to report on sustainability aspects relevant to the company if these aspects are not a focal area for external stakeholders. The stakeholders most likely do not have sufficient knowledge about important internal factors in the company. The approach may thereby risk a result that is discredited as green washing or reputation management, rightly so or not (Herzig and Schaltegger, 2011).

The inside-out approach, on the other hand, risks neglecting issues of importance to stakeholders and thus forfeit the chance of gaining their trust (Herzig and Schaltegger, 2011).

4.3 Benefits of sustainability reporting

The most basic benefit of sustainability reporting is that it enables any type of organization to measure, manage and communicate its performance (UNEP et al., 2010). The disclosure of information about a company's activities is of interest to the stakeholders, and doing so can contribute to build trust and be a part of risk- and reputation management.

Sustainability reports can also work as a benchmarking tool, where the performance comparison can be done both internally, over time, and externally. Being a high-level reporter can signal that the company performs well in other areas as well, and is thus a potential competitive advantage for the organization (Herzig and Schaltegger, 2011). Internally, these reports can support information and control processes (Herzig and Schaltegger, 2011).

According to the ISO the sustainability report's strengths compared to some of the other communication tools are "the opportunity to address multiple issues is depth", being a "basic approach for building trust and credibility" and being a means to "create internal transparency about all relevant issues of an organization" (International Organization for Standardization 2006, p.12).

The benefits of sustainability communication in general, as presented in Section 3.2, are equally relevant for sustainability reporting specifically.

4.4 Challenges

Although many benefits are linked to the activity of sustainability reporting, the task is not without challenges. Sustainability reporting is the most comprehensive and integrative form of corporate reporting, but the integration of economic, environmental and social aspects is in itself one of the main challenges (Herzig and Schaltegger, 2011). When endeavoring to apply these three different perspectives to a company's activities, one is bound to stumble upon conflicting goals and dilemmas (Herzig and Schaltegger, 2011).

As previously mentioned, the term sustainability does not have one universal definition, which challenges management to make up their own understanding of the concept prior to reporting. The next obstacle is to identify and analyze relevant sustainability issues associated with the organization (Herzig and Schaltegger, 2011). Further, Herzig and Schaltegger (2011) presents the following challenges connected to the company-stakeholder relationship:

- The report may focus too much on *performance* instead of *impacts* that are of importance to stakeholders

- Information asymmetry is present both in the form of stakeholders not being able to access the information they need and also for the company not having sufficient knowledge about the information needs of the stakeholders.

- The report aims at a too wide audience, leading to an excessive amount of information.

Finally, producing a sustainability report can be hard and time consuming work, and once having started there may be expectations for yearly reporting (International Organiza-

tion for Standardization, 2006). Also, the information may be presented in a way that does not allow for comparison with similar organizations (International Organization for Standardization, 2006).

Possibly for this very reason there has been an increase in the number of guidelines, standards and regulations addressing how to report and what to report on. Some of these initiatives will be presented in the following section.

4.5   Guidelines, standards, regulations and assurance

Several initiatives offer guidance on sustainability reporting. Some offer thorough frameworks on the subject while others offer mere guidance on how to choose between these frameworks. A *guideline* is described by Herzig and Schaltegger (2011, p.158) as

> a non-binding guidance document published by a governmental or non-governmental organization and often based on practical experiences.

Some initiatives refer to the GRI's Guidelines, which is reckoned as the most widely accepted and applied guidance on sustainability reporting, and is in practice used as a standard (Herzig and Schaltegger, 2011; UNEP et al., 2010).

In opposition to guidelines, *regulations* have a binding character (UNEP et al., 2010). Regulations can be based on standards, and are issued by ministries or associations (UNEP et al., 2010).

Assurance is very often voluntary for sustainability reports, in contrast to financial reports (UNEP et al., 2010). UNEP et al. (2010) has stated that there is no generally accepted standard for the assurance of sustainability reports, even though the report's credibility largely depends on it (UNEP et al., 2010). However, AccountAbility has issued the *AA1000 Assurance Standard.*

The United Nations Environment Programme's (UNEP) report *Carrots and Sticks - promoting transparency and sustainability* includes a list of legislation, standards, codes and guidelines. This is a thorough overview, although the authors do not claim this to be a comprehensive list. Elements only relevant outside of Europe have been excluded.

Global
  - Global Reporting Initiative
  - AccountAbility
  - UN Global Compact
  - UN Principles for Responsible Investment (UNPRI)
  - The Organisation for Economic Co-operation and Development (OECD)
  - The International Organisation for Standardisation (ISO)
  - The Coalition for Environmentally Responsible Economies (CERES)
  - Social Accountability International
  - The Extractive Industries Transparency Initiative
  - The Carbon Disclosure Project (CDP)
  - The International Standard on Assurance Engagements (ISAE) 3000

European
  - EU modernisation directive (Mandatory)
  - The European Pollutant Release and Transfer Register (PRTR) (Mandatory)

- The Integrated Pollution Prevention and Control Directive (IPPC) (Mandatory)
- EU Eco-Management and Audit Scheme (Voluntary)

Norwegian
- The Norwegian White Paper "Corporate Social Responsibility in a Global Economy" (Mandatory)
- Norwegian Code of Practice for Corporate Governance (Voluntary)

This is a wide-ranging list, comprising organizations and initiatives whose main purpose is not directly affiliated with sustainability reporting, but nevertheless addresses the subject as part of their main objective. Some items on the list are clearly less relevant to the case used for this study, like for instance The Extractive Industries Transparency Initiative, and will thus not be further evaluated. Additional information about some of the more prominent and relevant initiatives will be presented in the remainder of this subsection.

4.5.1 GRI

The Global Reporting Initiative (GRI) is a non-profit organization that offers guidance on sustainability reporting (GRI, b).

The organization was founded in 1997 in the US, and three years later the first GRI Reporting Guidelines were launched (GRI, b). The Guidelines are a central part of the Sustainability Reporting Framework developed by the organization, in addition to Sector Guidelines and other resources. Since year 2000 two more generations of Guidelines have been launched, and the fourth is being released this May (2013).

The current guideline, G3.1, consists of two parts: 1. Defining Report Content, Quality and Boundary and 2. Standard Disclosures. Simply put, both how and what to report is described in the guidelines. According to the GRI, economic, environmental, social and governance performance are the four key areas of sustainability, and should thus be measured and reported.

GRI's Sector Supplements are versions of the reporting guidelines specially adapted to sectors, with the aim of improving the sustainability performance in these sectors and increasing the number and quality of reports. At the time being there are 11 of them, not counting pilot versions.

One of the sector supplements is the GRI Event Organizers Sector Supplement (EOSS), which provides reporting guidance for events of all types and sizes, like business events, sports events and cultural events. A summary of the EOSS Guidelines is provided in Appendix C.

The GRI recommend a 5-step process to start reporting, as seen in Figure 7.
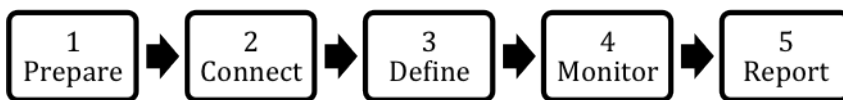
Figure 7: GRI's reporting approach

Step 1 involves mapping the organization's major impacts and developing an action plan, step 2 is about identifying key stakeholders and talking to them and in step 3 the stakeholder engagement is used to conduct an internal assessment with management to get an indication as to which topics are the most important (GRI, c). Step 4 involves checking processes and systems, monitoring activities, recording data, setting performance goals and follow up (GRI, c). The last step is about writing the report and communicating it (GRI, c).

Medium of reporting is also addressed by the GRI. As appropriate media for reporting they suggest electronic (like CD-ROM) or web-based and paper reports, of which organizations can choose one or a combination as they wish, as long as at least one medium provides the users with access to the complete set of information for the reporting period (GRI, 2006).

Regarding frequency of reporting, the GRI recommend "a consistent and periodic cycle for issuing a report". They also comment on updating information between reports, which "has advantages in terms of providing stakeholders with more immediate access to information, but has disadvantages in terms of comparability of information" (GRI 2006, p.37).

4.5.2 AccountAbility

Through the AA1000 Standards the global organization AccountAbility seeks to help their clients and members to become more accountable, sustainable and responsible. They began their work in 1995 and are focusing on the areas research, standards and advisory services (AccountAbility).

A central feature of their work is the AA1000 Series of Standards which are based on the three principles inclusivity, materiality and responsiveness. The series comprises three standards: The AA1000 AccountAbility Principles Standard, the AA1000 Assurance Standard and the AA1000 Stakeholder Engagement Standard (AccountAbility).

AccountAbility do not have their own reporting scheme, but they offer guidance for reporting organizations seeking assurance to AA1000 Assurance Standard (AccountAbility).

4.5.3 The United Nations Global Compact

The UN Global Compact (UNGC) is a strategic policy initiative for businesses worldwide. Since the launch in 2000 the initiative has grown to become the largest voluntary sustainability initiative in the world, working from a base of ten principles in the areas of human rights, labour, environment and anti-corruption.

The main objectives of the UNGC are to mainstream these ten principles in business activities and to catalyze actions in support of broader UN goals.

To join the initiative the chief executive of the company has to sign a commitment letter and register online before making a financial contribution which later is made annually.

The reason for mentioning the UNGC in this paper, is that a part of the commitment companies make when joining the UNGC is to issue an annual Communication on Progress

(COP) and share it with their stakeholders and on the UNGC's website. Several reporting tools are available, from basic guides to more advanced or issue specific tools.

Besides providing their own tools, the Global Compact also encourages the use of other reporting frameworks, and have published the document *Making the connection* together with the GRI. This document provides insight in how the two initiatives complement each other (UN Global Compact, 2013).

4.5.4 UNEP Sustainable Events Guide

The United Nations Environmental Program (UNEP) has published a *Sustainable Events Guide*, initially intended for large UN meetings and events, but applicable for any kind of events organized by all kinds of actors.

One of the six sections in the guide is devoted to *Reporting on sustainable events*. Two different reporting options are given: Basic and advanced. For event organizers choosing basic reporting, the guide contains a checklist that can be used as a reference when writing narratives that can be part of the report (United Nations Environment Programme, 2012). For the checklist in full, see Appendix A.

For more experienced reporters, the guide provides a reporting template that is in accordance with the GRI level C template. With additional experience and capacity, the guide encourages full GRI reporting, on either level A, B or C (United Nations Environment Programme, 2012).

In the guide, the recommended areas for which quantitative data should be collected are: Resources consumed, waste generation and disposal, energy consumption, travel, water consumption, stakeholders' engagement and attitude and percentage of local suppliers and small and medium enterprises (SME's). In addition it is advised that "basic information such as the number of participants, duration in days, etc., should always be provided for reference, together with quantitative data on resources" (United Nations Environment Programme 2012, p.59).

4.5.5 The World Business Council on Sustainable Development

The World Business Council on Sustainable Development (WBCSD) has published the document *Sustainable development reporting - Striking the balance*, with guidance to sustainability reporting (Heemskerk et al., 2002). The WBCSD is a CEO-led organization of companies believing that businesses have a responsibility for contributing to sustainable development (WBCSD). The Council was founded in 1992 and has today 200 member companies from all business sectors and continents (WBCSD).

The title of the report refers to the need for companies to strike the balance between "what stakeholders find interesting to know, what they have the right to know, and what is practical for business to manage and report" (Heemskerk et al. 2002, p.9). The Council is skeptical towards premature standardization of reporting, but they are nonetheless supportive of the GRI's efforts on harmonizing the variety of reporting formats. They strongly advocate integrating the reporting process into an overall management system.

The guidance on sustainable development reporting is detailed, but without recommending specific indicators.

The WBCSD have, as the GRI, developed a 5-step process with several questions to be answered during each step (Heemskerk et al., 2002). Where the GRI process stops at the issuing of the report, the WBCSD approach continues one step further by also including collection and analysis of feedback. The steps and connected questions are shown in Figure 8.
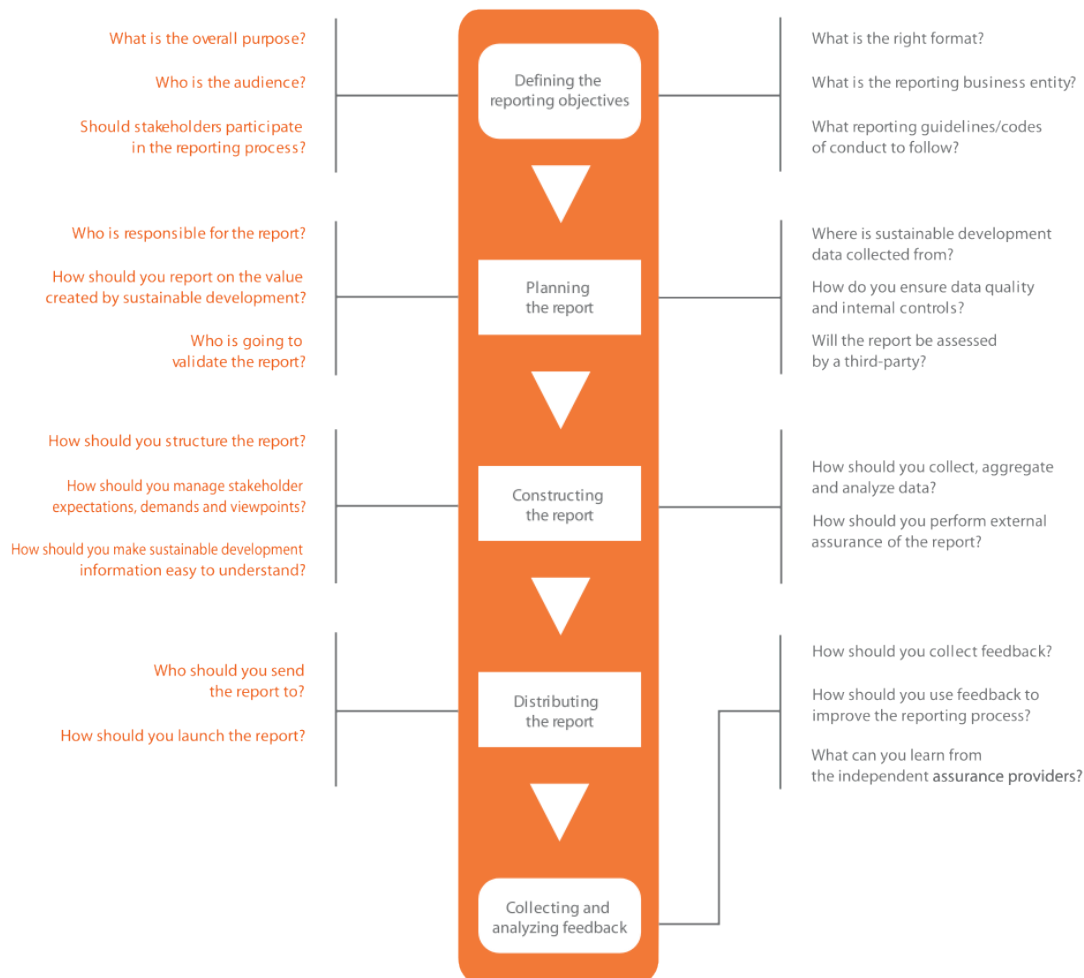
Figure 8: WBCSD's reporting approach (Heemskerk et al., 2002)

Reports created from WBCSD's recommendations should include information on the following areas, with sub-topics in parentheses: Company context (top management commitment, company profile, impacts, reporting context); Governance (corporate governance, strategies, key sustainable development policies, management systems, stakeholder engagement); Performance (economic, environmental, social and integrated performance); and Assurance (the scope of independent assessments, external statements, other types of independent statements) (Heemskerk et al., 2002).

4.5.6 Norwegian accounting act

Norwegian companies have to abide by the Norwegian Accounting Act. This law is currently under revision and will be processed in the Norwegian Parliament this spring.

The following quote is from a press release from the Norwegian Ministry of Finance (author's own translation):

> The proposal implies that large enterprises by the Accounting Act shall provide an annual report on what they are doing to integrate the consideration for human rights, labor rights and social issues, the environment and anti-corruption in their business strategies, in their daily operations and in relation to their stakeholders. The businesses should at least provide information about their CSR policy, how it is implemented in the past year, as well as expectations for future work. Companies that do not have a CSR policy must state this. An exception from the reporting requirement is proposed for subsidiaries when the parent company has given an account of the group, which covers the subsidiary (Finansdepartementet, 2012).

A modified approach to the *report or explain* principle is used in the revised law; the modification being that you merely have to *state* that you do not have a CSR policy, but it is not required that you *explain why*.

It is worth noticing that the areas mentioned in the legislative proposal are the same areas that the UNGC principles are based on.

4.5.7 Eco-Lighthouse

Eco-Lighthouse is, according to their website, "Norway's most widely used certification scheme for enterprises seeking to document their environmental efforts and demonstrate social responsibility" (Eco-Lighthouse, a). To become Eco-Lighthouse certified the enterprise must satisfy certain criteria, both general and sector specific (Eco-Lighthouse, b). There is one set of requirements made specifically for Green Events.

Another part of being Eco-Lighthouse certified is delivering an annual environmental report (Eco-Lighthouse, a), and consequently the Eco-Lighthouse Foundation has made their own guide to reporting.

The themes covered in this guide are: sickness absence, procurement and material use, waste, energy, transport, emissions to water and air, environmental accounts/carbon footprint, measures and plan of action.

4.5.8 Norwegian Standard 9440: Environmental reporting - Guidelines

The Environmental Reporting Guidelines by Standard Norway was issued in 2000. It provides guidelines for preparing periodical environmental reports that describe an organization's activities, processes and environmental performance (Standard Norge, 2000).

The areas that should be covered in a report are according to this guideline:

· The organization - general and operation
· Environmental management

· Environmental information - environmental aspects (consumption of resources, emissions, products, waste), safety, health and environment (SHE), quantification of significant aspects, environmental impacts
· Follow-up
· Environmental program
· Environmental costs

Examples of indicators and environmental impacts are provided in an Appendix in the guidelines. The indicator examples cover the areas resource consumption, emissions, waste and health and work environment.

4.5.9   ISO-standards

Three standards in particular have been of relevance for this study, although directly addressing sustainability reporting to a variable degree. The standards are provided by the International Organization for Standardization (ISO). Two of them are part of the certifiable environmental management standard series ISO 14001. The last one is a new standard, not yet certifiable in Norway.

ISO 14031 Environmental management - Environmental performance evaluation

The main content of the standard on environmental performance evaluation (EPE) is guidance on how an organization can design and use EPE as an internal management process and tool, following the plan-do-check-act framework.

According to International Organization for Standardization (1999) "EPE provides information that an organization may wish to include in its environmental reports or in other communications with external audiences".

The standard describes in particular performance indicators, providing concrete examples, and addresses both internal and external reporting and communication. The following list from the standard contains examples of information that can be included in external communication:

· a statement of the organization's commitment to EPE as part of environmental management
· a description of its activities, products and services
· a statement of its significant environmental aspects and related indicators for EPE
· information on performance relative to its environmental performance criteria
· actions arising from EPE
· the contribution of environmental management and EPE to the overall success of the organization
(International Organization for Standardization 1999, p. 15)

ISO 14063 Environmental management - Environmental communication

This standard provides guidelines and examples relating to environmental communication, expanding far beyond environmental reporting. It covers environmental communication policy, strategy, activities and evaluation, emphasizing stakeholder involvement. Specially

applicable is the table where a multitude of communication approaches and tools are evaluated (see Appendix D).

ISO 20121 Event sustainability management systems

This new standard approaches organizations of all sizes delivering event-based activities, with the objective of providing such organizations with a flexible management system for improving sustainability. About reporting this document states the following:

> where external reporting is undertaken, a recognized format should be used to enable interested parties to compare performance between similar events. A recognized format could include those set by legislation, accounting standards and other organizations, such as the Global Reporting Initiative and the Association of Chartered Certified Accountants (International Organization for Standardization 2012, p. 29).

Cooperation with stakeholders is also being advocated in this standard, through a recommendation of identifying the most effective means of communication together with interested parties and taking stakeholder interests into account (International Organization for Standardization, 2012).

Recommended communication content is in this standard:

· the organization's governing principles of sustainable development
· the purpose of the event
· a system for managing improved event sustainability
· issues, objectives and targets
· guidance, best practice for achieving objectives and targets
· relevance to interested parties
· progress in relation to performance
· feedback from interested parties/stakeholders
(International Organization for Standardization 2012, p. 13)

4.6   Internet support

Use of the internet in sustainability reporting can be both the source of and solution to challenges. It makes it possible for organizations to provide access to a large quantity of information, tailored to different stakeholder groups. Other advantages are 24-hour accessibility and a wide range of dialogue tools like mail-to functions and chats (Herzig and Schaltegger, 2011). Some groups might not, however, have easy access to the Internet and thereby prefer a paper printed report. The flexibility and frequency of information shared is also a two-edged sword, being predominately advantageous, but making it harder to perform assurance and auditing.

5 Sustainability Indicators

Indicators can be described as "condensed information for decision-making", i.e. simple units of measure representing complex issues (Olsthoorn et al. 2001, p.453).

United Nations (2012) define indicators as

> measures that can be used to illustrate and communicate complex phenomena in a simple way, including trends and progress over time.

Lawrence (1997, cited in Bell and Morse 2008, p.5) explains the term in everyday language by saying that indicators are designed to answer the question "How might I know objectively whether things are getting better or worse?"

Figure 9 shows where in the reporting process the definition of indicators should take place. This model is a modified copy of a model in the *Financial Services Sector Supplement: Social Performance* from the GRI Reporting Guidelines of 2002, cited in Fet et al. (2004). The model shows different activities distributed on the project group (which can be for instance the group assigned to issue the report), LYOGOC (on a more general and superior level) and on stakeholder involvement.
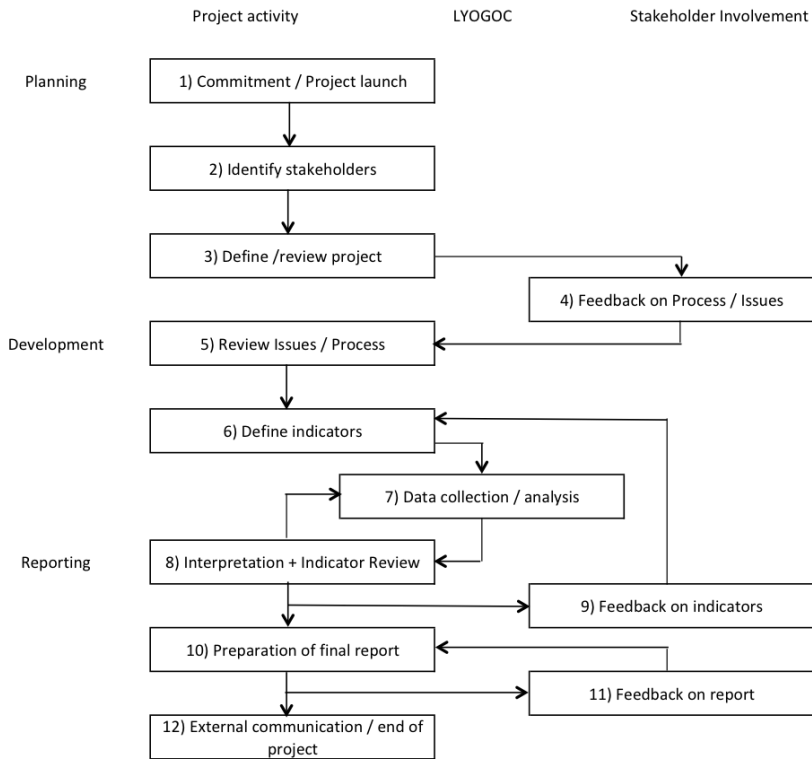
Figure 9: Planning, development, reporting model (adapted from GRI (2002), cited in Fet et al. (2004)

The steps of principal interest in the context of this chapter is the loop comprising steps 6 through 9. This loop should be gone through in several rounds before moving on to the preparation of the final report, to ensure that stakeholder needs are met. As seen in the figure, all three groups are involved in the loop, both project group, LYOGOC and stakeholders. There is also an internal loop going from step 7 to 8, within the main loop.

Indicators can be defined and developed on different system levels, from a broad, global perspective down to the local, organizational level.

5.1 Categorizations of indicators

According to the International Organization for Standardization (1999) there are two general categories of indicators for Environmental Performance Evaluation: Environmental performance indicators (EPI's) and environmental condition indicators (ECI's).

Environmental Performance Indicators

There are two types of EPI's. First are management performance indicators (MPI's), which are defines as "environmental performance indicator that provides information about the managements efforts to influence an organization's environmental performance" (International Organization for Standardization 1999, p.2).

Examples of MPI's are: "Number of achieved objectives and targets", "Number of suppliers and contractors queried about environmental issues" and "Number of products with instructions regarding environmentally safe use and disposal" (International Organization for Standardization 1999, p.22, 23).

Next is operational performance indicators (OPI's), defined as "environmental performance indicator that provides information about the environmental performance of an organization's operations" (International Organization for Standardization 1999, p.2).

Examples of OPI's are: "Quantity of water reused", "quantity of energy used per service or customer", "amount or type of wastes generated by contracted service providers", "average fuel consumption of vehicle fleet", "quantity of specific emissions per year" and "noise measured at a certain location" (International Organization for Standardization 1999, p.25, 26, 27).

EPI's are indicators that are intended for use on a low system level, like the organizational level.

Environmental Condition Indicators

An ECI is *a specific expression that provides information about the local, regional, national or global condition of the environment* (International Organization for Standardization 1999, p.1).

Examples of ECI's are: "Weighted average noise levels at the perimeter of the organization's facility", "change in groundwater level" and "number of total flora species in a defined local area" (International Organization for Standardization 1999, p.29, 30).

ECI's are not as widely used as EPI's. Where the EPI's provide information about performance, ECI's say something about effect. A change in ECI caused by a certain aspect, potentially described by an OPI, describes what kind of effect this aspect has on the environment, which can be quite complex to measure.

Absolute and relative indicators

Absolute and *relative* are not categorizations of indicators per se, but terms that describe how the indicators can presented. An example of an indicator represented in absolute terms would be total amount of CO_2 emitted during the event, which represented in relative terms would be amount of CO_2 emitted per contestant, day or other factor.

5.2   Development and selection of indicators

Regarding the selection of which indicators to use in reporting or overall management, there are innumerable criteria that can be applied, ranging from the easy and intuitive to more elaborate criteria based on complex theory. Different indicator selection criteria have been suggested by both academia and various initiatives providing guidance on environmental management, reporting and other related matters. Some provide extensive lists of criteria, others present only a few.

Schomaker (1997, cited in Niemeijer and de Groot 2008) presented the SMART criteria for indicators, SMART being an acronym for *specific, measurable, achievable, relevant* and *time-bound.*

In TOROC (2004) it is being stressed that indicators should be accurate in their assessment of the organization's performance, be comprehensible and unambiguous and allow for comparison year to year within the organization, with sector, national or regional benchmarks and with regulatory requirements.

There are several causal chain based frameworks for selecting environmental indicators. These can be used to develop indicators on a global system level. The causal chain consists of three main steps that can be further subdivided: "Forces that act on the environment, changes that consequently take place in the environment" and "the societal reaction to those changes" (Niemeijer and de Groot 2008, p.16).

One of the frameworks is the pressure-state-response (PSR) framework, where indicators are grouped into pressure, state and response indicators (Niemeijer and de Groot, 2008). The driving force-pressure-state (DSR) framework is similar, but here *pressure* has been substituted with *driving forces*, which does not have the same negative connotations that pressure has.

There is a third framework in which both these components are included, and an *impact* component is added, making up the driving force-pressure-state-impact-response (DPSIR) framework (Niemeijer and de Groot, 2008). In this framework *driving forces* are of an indirect nature, like social and economic developments, while *pressure* is for instance emissions that directly influence the environment (Niemeijer and de Groot, 2008).

Niemeijer and de Groot (2008) argues that interrelationships between indicators should be an explicit part of the selection process, and that selection criteria ought to be applied to sets of indicators rather than individual indicators.

Top-down and bottom-up approach

Parallel to the inside-out and outside-in approaches to sustainability reporting is the top-down and bottom-up approach to sustainability indicators.

Applying a top-down approach to sustainability indicators means that governmental forces decide which information should be provided. In contrast, from a bottom-up approach indicators are chosen on the background of significant environmental aspects within a company or organization, and the available data (Fet et al., 2004).

Normalization and aggregation

Olsthoorn et al. (2001) suggests a four-step procedure for indicator development. The first step is data collection, which is followed by the establishment of a database with normalised data, i.e. data transformed into comparable units. Step three is aggregation, where environmental indicators are aggregated into a single indicator for environmental impacts. Here environmental indicators denote the measurement and tracking of an organization's output to the physical environment. The final step is standardization, where the data is combined into performance indicators.

Figure 10 shows this procedure with an energy related example.
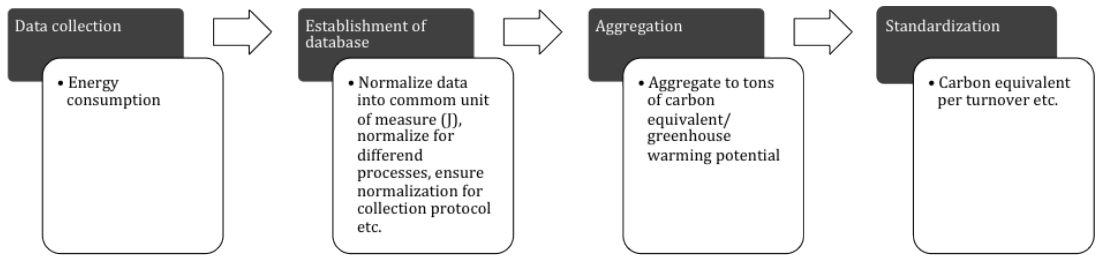
Figure 10: Four-step procedure for indicator development with example (Olsthoorn et al., 2001)

6   Case

This thesis has been undertaken in cooperation with the Lillehammer Youth Olympic Organising Committee (LYOGOC). In this chapter the Youth Olympic Games (YOG) will be presented, both in general and the Lillehammer Youth Olympic Games 2016 (shortened LYOG or Lillehammer 2016) in particular. The presentation includes the identification of LYOGOC's stakeholders.

6.1   Youth Olympic Games

The first summer Youth Olympic Games (YOG) were held in Singapore in 2010, initiated by International Olympics Committee (IOC) President Jacques Rogge. The first winter YOG was arranged in Innsbruck in 2012, making Lillehammer 2016 the second winter YOG.

In addition to being a sporting event, equal emphasis is put on the Culture and Education Program (CEP).

The YOG's main objectives are the following:

1. to bring together the world's best young athletes and to celebrate them

2. to offer a unique and powerful introduction to Olympism

3. to innovate in educating about the Olympic values and debating the challenges of society

4. to share and celebrate the cultures of the world in a festive atmosphere

5. to reach youth communities throughout the world to promote the Olympic values

6. to raise awareness among young people of sport and the practice of sport

7. to act as a platform for initiatives within the Olympic Movement

8. to be an event of the highest international sporting standard for young people.

(International Olympic Committee 2012, p.1)

6.2   Lillehammer 2016

The Lillehammer Youth Olympic Games will take place during 10 days in 2016. 1100 youths between 15 and 18 years of age from approximately 70 different nations will be gathered at the event.

Facilities from the Lillehammer Olympic Games in 1994 will be reused in 2016. These are found in Øyer, Gjøvik and Hamar in addition to in Lillehammer itself. The buildings where the participants are accommodated are new constructions, and will be used as student housing after the event.

During the work on this thesis LYOGOC has an administration consisting of merely four employees. Toward 2016 the organization will grow substantially, and when the event takes place it will do so with the help of about 2200 volunteers.

The event takes place on multiple sites, is held only once and uses mostly fixed sites, cf. the TOROC (2004) characteristics of events in Chapter 1.

In the *Guidance document on the implementation of EMAS in sporting events*, events are divided into four parts: Conceptual, Staging, Organisation and Closure (TOROC, 2004). LYOGOC is done with the conceptual phase and is currently in staging. For the purpose of this study it therefore seems proficient to use a three-parted life cycle, as done in the London 2012 Sustainability Guidelines. These three phases are: Before (planning), during (operation) and after the event (legacy) (LOCOG, 2012). Different activities take place in three phases, with various sustainability aspects and different stakeholders taking interest.

Figure 11 shows the main environmental aspects of each phase.

Before	During	After
• Procurement	• Transport • Materials • Energy • Waste • Noise	• 'Cleanup' • Equipment • Waste
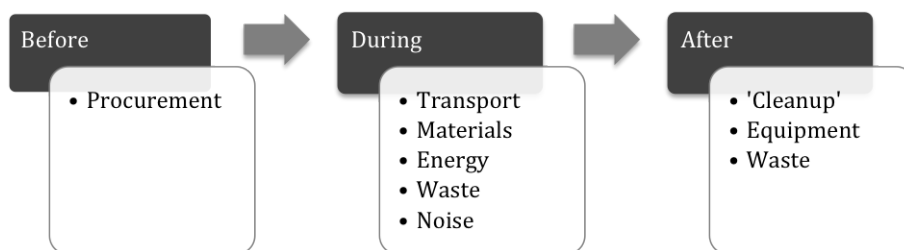
Figure 11: Main environmental aspects in the three phases

Evidently most of the aspects appear during the games. Some activities in the planning phase, like running an office and promoting the event, are also related to most of the aspects mentioned in the operations phase, but the impacts from these aspects will be much smaller in the planning phase.

The aspects in the figure are related primarily to environmental performance. Economic performance will be considered throughout the life cycle of the event, while social performance might get more attention before the event, in connection to procurement. Social aspect are also existing during the event, in form of work environment, access for disabled, security etc.

6.3 Stakeholders

The starting point for the stakeholder identification process was a generic list of stakeholders found in ISO 20121 (International Organization for Standardization, 2012), which has been adapted to the case.

Table 2 shows the stakeholder list organized into three different groups: Private sector, public sector and civil society stakeholders. Some stakeholders are presented as a general group (e.g. 'Suppliers'), while others, for which more detailed information was available, have been specified.

Stakeholder lists can in theory continue almost indefinitely, but here only stakeholder groups who at some point have direct contact with LYOGOC or are directly affected by the event have been included.

Table 2: Table of stakeholders divided into private, public and civil sectors

Private sector stakeholders	Public sector stakeholders	Civil society stakeholders
Event organizer	Event owners	Community
Employees	· *The Norwegian*	Participants
Venue	*Ministry of Culture*	Volunteers
Emergency services	· *Lillehammer Municipality*	Sector interest organization
Suppliers	· *The Norwegian*	· *The Norwegian*
Regulatory body	*Sports Federation*	*Sports Federation*
· *The IOC*	Central government	Relevant NGO
Sponsors	Local community	· *Environmentally*
	· *Oppland County*	*friendly YOG 2016*
	· *Hedmark County*	· *Nature and Youth*
	· *Lillehammer Municipality*	· *Furure In Our Hands*
	· *Øyer Municipality*	Media
	· *Hamar Municipality*	· *Local*
	· *Gjøvik Municipality*	· *National*
	Gjøvik, Lillehammer and	· *International*
	Øyer Renovation (GLØR)	Educational institutions
		· *The Norwegian*
		College of Elite Sport
		· *Lillehammer*
		University College
		· *The Nansen Academy*
		· *Norwegian School*
		of sport sciences

The remaining stakeholder analysis is found in the next chapter.

7 Analysis

The analysis in this chapter will touch upon several of the issues introduced in the former chapters. Firstly, characteristics of events and event organizers will be examined. For comparison and inspiration to the Lillehammer case, the reporting done by the organizing committees of London 2012 and Innsbruck 2012 is analyzed.

This first part can be regarded as of general interest, while the subsequent part of the chapter addresses Lillehammer specific issues. The outcomes from the stakeholder analysis will be addressed, followed by an evaluation of reporting mechanisms and indicators in light of the case.

The aim of this chapter is to provide grounds for recommendations to LYOGOC on how they should communicate their sustainability performance.

7.1 Events

Large events have extensive environmental impacts. There can be both positive and negative impacts, but the positive are usually harder to measure. Examples of positive impacts are the increased feeling of togetherness in the local community and the positive experiences obtained by the participants. For the organizers it is therefore important to have sustainability in mind during the whole life of the event and to have a well planned communication strategy in order to anchor the event with its stakeholders, in spite of negative impacts. It should be made clear that the stakeholders' interests are being looked after, and that sustainability is a real concern for the event organizers in contrast to mere green-washing.

With a multitude of participants, spectators and volunteers, potentially from all over the world, event organizers have great influential power with the possibility to set a good example for other events and businesses.

Compared to businesses with outputs other than events (from this point denoted 'businesses') event organizers often have a larger immediate effect on the *local* community. The effects can be both positive or negative. Usually the mission of the organizations' operation is also contrasting, i.e. the mission of businesses is to make profit, whereas this is often secondary to some sort of social aim for event organizers.

Usually businesses operate on a more long term basis. Even events that occur regularly (like annual music festivals) do not have quite the same continuity in the work, or consistency in the work force. This, of course, affects also the sustainability work. Long term operation is, however, not solely positive. Businesses may operate in the belief that "if we do not perform well this year, we can improve next year", while a one time event, on the other hand, does only have one chance to maximize sustainability performance.

7.1.1 Sporting events

UNEP has for a long time recognized the impacts on the environment resulting from sporting activities and events. Since 1994 the Program has worked with sport and the environment with the objectives to "promote the integration of environmental considerations in sports" and to "use the popularity of sports to promote environmental awareness

and respect for the environment among the public, especially young people" (UNEP, a).

UNEP (b) mentions these common ways in which sport affects the environment:

- Development of fragile ecosystems or scarce land for sport
- Noise and light pollution from sport
- Consumption of non-renewable resources (fuel, metals, etc.)
- Consumption of natural resources (water, wood, paper, etc.)
- Emission of greenhouse gases by consuming electricity and fuel
- Ozone layer depletion (from refrigerants)
- Soil and water pollution from pesticide use
- Soil erosion during construction and from spectators
- Waste generation from construction of facilities, and from spectators

Although UNEP lists these impacts with regard to sports, they are highly relevant for other types of events as well.

Sporting events can last anything from some hours of a day up to several weeks, with according differences in sustainability impact. Big sporting events often require more infrastructure than other events, although cultural events require for instance stages. Existing infrastructure is, however, very widely employed in sporting events, the biggest exception being Olympic Games which tend to entail more and more extravagant new constructions.

7.1.2 Events for youth

Organizing an event for youth, be it sport, music or some sort of camp, implies an increased degree of responsibility, both in terms of general security and that the content of the event is not in any way destructive for underaged.

Young people are usually considered more openminded and impressionable than adults. This contributes to the increased responsibility, but equally important, it increases the potential to influence them in a positive direction. The event should endeavor to give the youth knowledge and experience that they can reap benefits from in their adult life. An event of any kind can, by incorporating sustainability issues in an inherent way, teach the youth how to be sustainable and in turn they will hopefully pass this knowledge on to their peers.

Two events with some similarities to Lillehammer 2016, is the London Olympic Games 2012 and the Innsbruck Youth Olympic Games 2012. The reporting from these events is the object of study in the following section.

7.2 Innsbruck Youth Olympic Games 2012

There is only one report published by the Innsbruck Youth Olympic Games Organising Committee (IYOGOC). The report of 175 pages was published after the games and is called *Be part of it! Official Report of the Innsbruck 2012 Winter Youth Olympic Games.*

What firstly comes to mind when reading this report is the excessive use of colorful pictures, mostly of participants and employees. The lack of a table of contents is also remarkable. This is not a sustainability report, but *Sustainability and Legacy* is the name of the last section in the report. The intention was perhaps to "save the best for last", but failing to not specifically address sustainability issues earlier in the report seems unfortunate for their sustainability image. One might expect the term to be mentioned in the Strategy section, but it is not, even though sustainability was an area of focus for Innsbruck 2012.

The authors of the report often use many words to say very little. An example of this is the following quote

> From the very early stages of the planning process all three sustainability dimensions – ecological responsibility, financial benefit and social balance – were incorporated. As a result, the Innsbruck 2012 Games created a solid example of how to tackle one of mankind's key challenges for the 21st century: using resources efficiently and sustainably.

Without further explanation, preferably substantiated by quantitative data, this statement is at best a bad description of good work, at worst intentional green-washing.

The IYOGOC's vision was "to create a modern, youth-oriented sports event", which is a formulation that seems obvious and uninspired.

At the end of each section in the report is a *facts and figures* part summarizing the section. This provides an overview and is a good idea, but many of these facts and figures are useless when it comes to evaluating IYOGOC's sustainability performance. Examples of such facts and figures are: "1600 furniture sets used in the Youth Olympic Village", "1140 bags made using branding material", "2 new ski jumps". This does not mean that the IYOGOC did not undertake useful measures to become more sustainable, but they did not select the best issues for use in the summary. In the main text in the sustainability and legacy chapter they present other and more interesting figures. An example is the heating requirement of 8 kWh per square meter in the houses in the youth olympic village. It is also announced that they use "passive-house technology", but it is unclear if this means that the houses actually meet the requirements for any passive-house standard.

To be fair, it must be emphasized that this is not a sustainability report, but nevertheless it is the only documentation available to the public on their performance. In conclusion, the Innsbruck 2012 report does not communicate sustainability performance to a satisfactory degree, but the fact that they never claim this to be the objective of the report is of course an extenuating circumstance.

Innsbruck 2012 has many similarities with Lillehammer 2016. The event is the same, winter youth olympic games, and both host cities are relatively small. Despite the similarities, Lillehammer 2016 will benefit from developing their own sustainability communication strategy, with the Innsbruck report as a deterrent example rather than inspiration.

7.3   London Olympic Games 2012

On their official website the London Olympic Games Organising Committee (LOGOC) provides 27 publications with the theme sustainability, of which three are described as *Sustainability Reports*.

The first sustainability report is "A Blueprint for Change", published in April 2011. This report is 112 pages in total and is consistent with the GRI G3 application level B. The content is an outline of their delivery compared to the *London 2012 Sustainability Plan* of 2009.

The second is the pre-games sustainability report "Delivering Change" from April 2012. This is in many ways the main report, with a total of 335 pages and consistent with G3.1 application level A and in line with the EOSS. The corresponding summary report focuses on the issues that matter most to their stakeholders: Carbon management, zero-waste Games, sustainable and accessible transport solutions, economic benefits of sustainability, Promoting sustainable living, Olympic Park legacy.

Finally, the 68 page post-games sustainability report "A Legacy for Change", was published in December 2012. This report is not as comprehensive as the preceding report, being issued the same year, and may be regarded as a supplement to the pre-games report. The focus is on the achievements in the execution of the games, with a report structure corresponding to the pre-games summary report.

In addition to the main web-site, they have a separate "Learning Legacy" web-site where London 2012 share knowledge and lessons learned from organizing the games, arranged in 10 different themes. Sustainability is one of these themes, although the concept is made visible on a general level.

With both GRI consistent reports, other sustainability related documents and the Learning Legacy web-site, London 2012's sustainability communication is very comprehensive. Comprehensive reporting gives an impression of comprehensive sustainability work, but thoroughly analyzing the performance is laborious with what can seem as an overload of information. LOGOC used the outside-in approach in the construction of the pre-games summary report, an effective means to make the information load more manageable to key stakeholders.

Compared to London 2012 Lillehammer 2016 is a small event, but can nonetheless be inspired by London's great ambitions regarding sustainability performance. One important difference between these two events is that Lillehammer will have most of their impacts occurring during the games, while London had major impacts related to construction prior of the games. Lillehammer will therefore have most to report on in a post-games report, while London, in contrast, could quantify and report on more issues in a pre-games report.

7.4 Stakeholder analysis

The aim for this specific stakeholder analysis was to find out what information the LYOGOC's stakeholders want and need, and how they want it. This should be part of the basis for the sustainability communication strategy.

Table 3 shows the general stakeholders with according stake category as presented in Chapter 1, PR1 being *Product and Revenue*, PR2 *Policy and Regulation* and PR3 *Perception and Reputation*. The three rightmost columns of the table show which phase(s) of the event the stakeholders take interest in. B, D, A denotes before, during and after the event.

Table 3: Stakeholders with associated stake category and the phase(s) in which they are involved

Stakeholders	Stake category			Phase		
	PR1	PR2	PR3	B	D	A
Event organizer	✓			✓	✓	✓
Employees	✓		✓	✓	✓	
Venue	✓				✓	
Emergency services	✓				✓	
Suppliers	✓		✓	✓	✓	
Regulatory body		✓		✓	✓	
Sponsors	✓			✓	✓	
Event owners	✓			✓	✓	✓
Central government		✓		✓	✓	
Local community		✓	✓	✓	✓	✓
Community			✓	✓	✓	✓
Participants	✓				✓	
Volunteers			✓		✓	
Sector interest organizations	✓			✓	✓	
Relevant NGO's			✓	✓	✓	
Media			✓	✓	✓	✓
Educational institutions			✓	✓	✓	

As the goal of YOG is not to earn profit, the line between PR1 and PR2 is somewhat floating for some stakeholder groups. Others again, have purely economic interests in the event, like for instance suppliers of different sorts.

The phases stakeholders are directly involved in are not necessarily the same phases in which sustainability communication is of greatest importance. For instance, the participants may not take much interest in the planning of the event, but it may be useful to communicate sustainability goals before their arrival so they are aware of the role they are playing in reaching these goals.

Table 4 shows a power/interest matrix on sustainability performance. In this case *Power* refers to the power a stakeholder has to influence the sustainability performance of the event, while *Interest* refers to the stakeholders' interest in enhancing the sustainability performance.

Table 4: Power/interest matrix on the subject of sustainability performance

		Interest	
		High	Low
Power	High	Event organizers Employees Event owners Central government Venue	Volunteers Participants Suppliers
	Low	NGO's Media Regulatory body (IOC) Community Local community	Emergency services Educational institutions Sector interest organization Sponsors

This matrix can be used in the sustainability communication strategy, by tailoring communication to each of the four quadrants in the matrix. This is obviously less laborious than developing a tailored communication strategy for each stakeholder. The four groupings are from now on denoted HpHi (high power, high interest), LpHi (low power, high interest), HpLi (high power, low interest) and LpLi (low power, low interest).

Table 5 shows the power/interest matrix with suggested communication approach to each of the groups.

Table 5: Power/interest matrix with communication approach and key phase(s) for communication on sustainability

		Interest	
		High	Low
Power	High	Close communication, inform and involve Before, during and after	Inform to influence Mostly during
	Low	Inform, keep satisfied Mostly before	Direct communication less necessary Mostly during

The communication approach for each of the groups are similar to the actions towards the same groups in a traditional power/interest matrix. These actions are for HpHi, HpLi,

LpHi and LpLi, respectively: 'Manage closely', 'Keep satisfied', 'Keep informed' and 'Minimal effort' (Mendelow, 1991). However, regarding the communication of sustainability, 'keep satisfied' is part of the approach towards LpHi and not HpLi. The argument for this rearrangement is that although the representatives of the LpHi group have low power to influence the sustainability performance of the event, they do nonetheless have the potential to cause bad press if they are not heard. Not only is bad media unfortunate for the event in general, but it can also make the sustainability communication seem less trustworthy.

The HpLi, on the other hand, have high power to influence the sustainability performance, but there is less need to 'keep satisfied' because this group have lower interest in the sustainability of the event. Instead, they should be informed with the purpose of influencing them to use the power they possess to optimize sustainability performance.

It is the responsibility of the event organizers to avoid the two-way information asymmetry mentioned in Section 4.4. If stakeholders are unable to access the information they need, this can be counterbalanced by being dedicated to transparency and making sure that the same information is available through more than one channel. Obtaining the necessary knowledge about stakeholders' information needs can be done through actively seeking feedback on communication strategy issues. This has to some degree been endeavored in this study, and is explained in the following section.

7.4.1 Stakeholder engagement

Some of LYOGOC's stakeholders have been invited to participate in the process of developing a sustainability communication strategy by answering questions about their information needs and wishes. Due to temporal limitations not all of the stakeholder groups could be included in this process. The representatives were chosen on the basis of perceived importance and, equally important, availability. Having the three different stake-types represented was also a goal.

Representatives from the following stakeholder groups were contacted:

- The Norwegian Ministry of Culture

- Lillehammer Municipality

- The Norwegian Sports Association

- The Olympic Park (*Olympiaparken*)

- The local community, represented by Lillehammer Town Center (*Lillehammer Sentrum*)

- Sustainable Youth Olympic Games 2016 (*Miljøvennlig Ungdoms-OL 2016*)

- Gausdal, Lillehammer and Øyer Renovation (GLØR)

- The International Olympic Committee

The participants constitute an important group who has not been included on this list. This is mainly because the youths actually participating in YOG 2016 have not yet been selected, and the alternative would thus be to contact participants from one of the previous YOGs (with Innsbruck 2012 as the most relevant). Previous participants may not have

the same preferences regarding sustainability communication as the young athletes of 2016, and finding representative participants would be time consuming.

Representatives from LYOGOC have not been included because they have been regularly involved in the process of making this thesis. The arguments for not including other employees and volunteers is analogous to the ones for participants.

The questions asked to the stakeholders were as follows (translated from Norwegian):

1. How are you affected by / what are your stakes in LYOG before, during and after the event?

2. What kind of information related to LYOG's effect on environment and society are you interested in? E.g. energy use, material use, suppliers, waste, transport, emissions etc.

3. In what way would you prefer LYOGOC to make this information accessible? E.g. on their web-site, in printed reports, meetings/workshops, newsletters etc.

4. How often would you like this information to be made accessible? E.g. Weekly/monthly/yearly, before/during/after the event.

The questions were kept simple and few to increase the chance of getting expeditious replies.

Results from stakeholder engagement

The group most eager to cooperate was the ad hoc organization Sustainable Youth Olympic Games 2016. Their representative emphasized the group's wish for participation in decision-making, by receiving information and being given the possibility to make suggestions and comments. In matters where this is not possible, they wish to receive meeting minutes. The organization's answers were kept mainly on general terms, with one specific aspect of interest being the use of fluorine in ski wax. Also the environmental aspects, both positive and negative, connected to after-use was a concern.

The Olympic Park considers waste sorting, water- and energy use to be important environmental aspects for their facilities. Regarding distribution of sustainability information their answer is that this could be done in most contexts: through social media, media in general, in meetings and gatherings. They find it important to demonstrate an environmental focus ahead of the event and make this clearly visible during the event, but most importantly the information should be documented in a final report.

A telephone interview with IOC's head of sustainability and legacy, Michelle Lemaître, was conducted as a semi-structured interview. The topics in the interview guide were these: Communication procedures between the IOC and LYOGOC; Formal requirements from the IOC, with regards to sustainability communication; IOC's wishes with regards to sustainability communication; Sustainability reporting and guidelines, standards etc. connected to this subject; Frequency, content and distribution of LYOGOC's sustainability communications.

The IOC and LYOGOC communicates through several channels. They have conference calls, official meetings and "side meetings" in connection with these, and communication between the sustainability department in IOC and the according part of LYOGOC. Extraordinary communication takes place in case of new press releases claiming something

about the event. In those cases LYOGOC is contacted to confirm or contradict what has been said about the issue, and if necessary explain how the issue is being managed.

Sustainability reporting has become standard practice for Olympic Games, however this is not required for YOG. The IOC do ask for regular updates on progress, including updates and overview on how sustainability in being incorporated into LYOGOC. The starting point for this communication is the bid-document. If LYOGOC choses to issue a sustainability report, the focal areas in this should also be in line with the bid-document, but they are otherwise entirely free in terms of what to include in the report as far as the IOC is concerned.

Lemaître recommends keeping the sustainability communication simple, with focus on what is happening and why, in order to give the public an understanding of the games and the benefits of hosting them.

Lillehammer municipality was not able to answer within the given time frame and Lillehammer town center could not make time to answer because of the current amount of activity in the firm.

The Norwegian Ministry of Culture, the Norwegian Sports Association and GLØR abstained from answering, no reasons given.

To summarize, the stakeholder responses were less rewarding than anticipated. However, not answering - or answering inadequately - suggests that these issues have not been reflected on by the stakeholders in question, which is an interesting observation in itself.

7.5 Evaluation of reporting schemes and performance indicators

In this section the focus will be on evaluating reporting schemes and indicators in relation to Lillehammer 2016.

7.5.1 Reporting schemes

For a reporting scheme to be relevant for Lillehammer 2016 it should possess certain characteristics. The main characteristics used in the evaluation are 1) *Applicability*: the scheme is made specially for event organizers or can be easily applied to events, 2) *Adaptability*: the scheme is adaptable to the amount of time and resources that the event organizer has available and is flexible in terms of inclusion of aspects and indicators that are most relevant for the user , and 3) *Credibility*: the scheme is renown, shows an intelligent and complete approach to the sustainability concept and is unique in the sense that it does not merely recommend other schemes, but uses a distinct approach.

Table 6 is a simplified representation of these vital characteristics in relation to the different reporting schemes, represented in the table by the organization behind the scheme. Each reporting scheme can get from one to three 'check-marks' for each characteristic, where three is 'very', two is 'moderately', one is 'somewhat' and no mark signifies 'not at all'.

Table 6: Reporting scheme characteristics

Reporting scheme	Characteristics		
	Applicable	Adaptable	Credible
GRI	✓✓✓	✓✓	✓✓✓
UNEP	✓✓✓	✓✓	✓✓
WBCSD	✓	✓✓	✓✓
AccountAbility	✓✓	✓	✓
IIRC	✓	✓	✓✓
Standard Norway	✓✓	✓✓	✓
Eco-Lighthouse	✓✓	✓✓	✓

To clarify the content of Table 6 the choices are hereby briefly elaborated upon.

Starting with the applicability category, full score is given only to GRI and UNEP, being the only ones with guidance provided specifically for event organizers. The AA1000 AccountAbility Principles Standard, the Norwegian Environmental Reporting Guidelines and the Eco-Lighthouse guide to reporting are general enough to be easily adapted to event organizers or any other sector, thus achieving two check-marks in this category. The two remaining schemes, from the IIRC and the WBCSD, respectively, have only received one check-mark. This is because of their strong business orientation with focus on strategy, value creation and business models, which is to a lesser extent relevant for event organizers.

The second characteristic, adaptability, is somewhat harder to assess. The GRI and UNEP scores on having different reporting levels, three in GRI's case and two in UNEP's, but even the lowest level of reporting requires a substantial commitment. The WBCSD, AccountAbility and the IIRC receives only one check-mark each, mostly because their schemes are not straight forward sustainability reporting schemes.

Several reporting schemes lost points in the credible-category by referring to the GRI Guidelines or not pin-pointing the term sustainability reporting. The former applies mainly to the reporting recommendations of UNEP, the latter to AccountAbility, Standard Norway and to some degree the IIRC.

AccountAbility loses points for not being reporting-focused. The AA1000 Accountability Principles Standard is not a reporting standard, but rather a standard for how to abide by the principles Inclusivity, Materiality and Responsiveness. The Norwegian environmental reporting guideline is, as the name states, not a sustainability reporting standard, and excludes thus social and economic issues that should be part of a sustainability report. Also, the standard is 13 years old and somewhat outdated, indicating that is is less prominent than the other schemes.

The strongest performer in this category is the GRI Reporting Guidelines, which are very well known and widely used. Their reputation is reflected in the fact that these guidelines are the ones most commonly referred to in other schemes.

In relation to the three phases of the event and how the schemes can be adapted to these, the differences between the schemes are small. The question is whether reporting is a suitable means of communication in the respective phases at all. This will be further

discussed in Chapter 8.

Although it might not be sufficiently illuminated by Table 6, it is the GRI Reporting Guidelines that come across as the prevalent reporting scheme, including for events thanks to the EOSS. With the new G4 Guidelines of May 2013, it is also more up-to-date than any other scheme.

Most of the schemes include concrete examples of or recommended indicators, but the focus on specific indicators varies a lot. The GRI Reporting Guidelines provide the most extensive list of indicators, some of which are specially adapted to event organizers in the EOSS, and it is this list that will be used as a basis for the recommendations in the next section.

7.5.2 Performance indicators

In the choice of indicators it is important to take into consideration which ones are actually possible to measure with the effort that is realistic to put into the work. There should not be too many of them, which provides utter pressure one the ones that are actually chosen to be suitable for the situation.

An initial selection of indicators has been done already in the title of this subsection, communicating that it is the performance indicators that are of interest in this context. ECI's are thus left out from further analysis, as they are not that often in use, and because the variation in performance indicators is by itself substantial. Among the performance indicators the OPI's will be of most relevance for the majority of LYOGOC's sustainability communication.

As presented in Figure 9 in 3, the selection of indicators should be an iterative process involving the organization's stakeholders.

The environmental accounting system can also serve as a starting point for indicator selection. Environmental accounting helps clarify what is actually possible to measure as well as locate the biggest impacts.

Combining stakeholder involvement and environmental accounting as starting point represents a combination of the top-down and bottom-up approach for choosing indicators. Through this combination-approach benefits from both approaches is achieved and it is therefore in general a recommendable method. However, the recommended degree of stakeholder involvement is demanding both in terms of time and workforce, which means that a slight emphasis on the top-down approach can be suitable for LYOGOC.

Whatever degree of stakeholder involvement, it is important that the received feedback is taken seriously. Considering limitations in the resources that can be used on processing the feedback, the indicators set that is initially presented to stakeholders should be a set that includes only indicators that are known to be measurable.

What should be used as key performance indicators (KPI) in a report is not necessarily the same indicators that should be used in other types of communication. Again this comes down to tailoring both content and form of communication to the various stakeholders and for use in the different phases.

In GRI's G4 Guidelines there are nine economic indicators, 34 environmental indicators and 48 social indicators, distributed on different sub-categories. To achieve level C one

has to report on a minimum of 10 indicators, including at least one from each of the three main categories (economic, environmental and social).

A preliminary suggestion for which 10 indicators could be chosen out of the ones presented in the EOSS (Appendix C) can be found in Appendix B. These indicators have been selected on the basis of being achievable, material to Lillehammer 2016's impacts and interesting for a wide range of stakeholders.

8   Discussion

This chapter is divided into two main parts. In the first part reporting as means to communicate sustainability performance is discussed. This is done on a general level as well as for events and Lillehammer 2016 specifically. The second part addresses the quality of this study, discussing the methods used and to what degree the study objective was reached.

8.1   Reporting as a means to communicate sustainability performance

Sustainability reporting is becoming increasingly important and valuable to businesses. However, among the abundance of ways to communicate sustainability performance it is not always the obvious choice in any given situation.

The value of reporting as a tool depends on the receiver. The quality of sustainability reports do, of course, vary, but even a high-quality report does not necessarily get the message through to every target stakeholder.

8.1.1   Reporting for sustainable events

As stated in Chapter 7 organizations who's output is an event are different from traditional production companies in many ways. The differences also apply when it comes to sustainability reporting. However, the evaluation of reporting schemes in Chapter 7 showed that many of the schemes originally intended for businesses are readily adaptable to events.

The customary difference in the time horizons of businesses and event organizers were briefly addressed in Chapter 7. This is something that also affects the way different organizations report on sustainability. One of the objectives of reporting is to be able to compare sustainability performance over time. This is, however, less relevant for events with a limited timespan, than for a company who might be working on sustainability improvements for the long run. A more relevant objective of reporting for events is comparison between the event in question and other events.

The case in this study has characteristics that may affect the use of reporting for communicating sustainability performance. This is discussed in the following section.

8.1.2   Reporting for LYOGOC

With numerous participants, spectators and volunteers an event like the Lillehammer YOG can have a considerable environmental impact. At the same time they may lack resources to perform extensive sustainability reporting, given that the workforce to a large extent consists of volunteers. This presents a need for an achievable form of reporting, well adjusted to the event's characteristics.

Although not a requirement from the IOC, reporting is an essential tool in terms of transparency, which is a basic principle in sustainability communication. In addition

to the transparency issue, appropriate reporting is beneficial with regards to knowledge transfer between YOG's, or between YOG and other events.

LYOGOC, in contrast to other types of businesses, can more easily be transparent because they do not have trade secrets in the same way. Also, they do not report to get a competitive advantage, because once the YOG has been appointed to an applicant, the organizers do not have any competitors.

For LYOGOC the approach to reporting will be different before compared to after the event. Most of the quantitative information will be available subsequent to the event, while prior to the event reporting will serve more as a form of narrative communication about sustainability performance ambitions and how the organizers plan to achieve their goals.

Even though reports issued before the event has taken place will not be as substantial as a post-games report, they are important in the sense that they will set the standard for comparability. It is important to present clearly defined goals in pre-games reports so that the results in the post-games report has something to be compared against.

Being one of the first events of its kind, Lillehammer 2016's sustainability performance will not be easily compared to past events. This should, however, not discourage the organizers from communicating their performance through reporting, but rather be seen as a possibility to be a pioneer and an inspiration for YOG's to come, Olympic Games or entirely different events. In relation to future Olympic Games, LYOGOC has the possibility to inspire the achievement of equal or better sustainability performance with less resources.

LYOGOC has the possibility to be a promotor of sustainability reporting and show their stakeholders, especially the young participants, that it should be a matter of course to report on sustainability on equal terms as financial matters.

The response obtained from stakeholders through this study, limited as it may have been, did not indicate a universal demand for reporting. LYOGOC should certainly acquire more input from stakeholders on the subject, but it can be debated whether LYOGOC should report even if none of the stakeholders call for it. An argument for unsolicited reporting is the associated benefit of systematic measuring and management, as well as benchmarking possibilities.

However, with LYOGOC's resolute approach to sustainability, adequate measuring and management may very well be achieved also without reporting. Benchmarking, on the other hand, is to a much larger degree facilitated through implementing an existing reporting scheme. I here emphasize existing, because there is already a growing jungle of mechanisms, which on one hand propagates sustainability reporting, but on the other hand contributes to confusion around benchmarking. For this reason, LYOGOC will in conclusion be recommended to use the GRI's EOSS and guidelines, if not followed rigidly, at least used as starting point for reporting.

LYOGOC is hereby recommended to pursue sustainability reporting, but not necessarily on a yearly basis. Is seems proficient for the committee to issue one smaller report sometime before the event, with quantitative goals on selected indicators as well as short narratives on how these goals will be met, and one more comprehensive report after the event. For more frequent sustainability communication other means can be used.

Among the four groups in the power/interest matrix in Chapter 7.4, reporting is best

suited for the HpHi and LpHi groups.

Other forms of communication

Although stakeholders from the LpHi and HpHi groups are the main target for sustainability reports, these same groups will most likely want to be informed on a more personal level than just through a report, at least in the planning- and operational stage of the event. Different forms of two-way communication as well as other communication approaches and tools can be studied in Appendix D, and will not be repeated here. Instead some attention can be directed towards more creative forms of communication, aimed at Lillehammer 2016 specifically.

Several aspects of the case event makes the task of communicating sustainability performance demanding, yet inspiring. In particular, making a communication strategy directed towards the participants calls for some creative thinking. The participants are youth between 15 and 18 years, of which many do not speak English very well, if at all. It is pertinent that the communication approach is fun, without giving the impression that it has been developed by "adults trying too hard to do things the way youngsters do it". The language barrier necessitates non-verbal communications.

Throughout this study, external communication has been in focus. However, as the organization grows, the need for systematic internal communication about sustainability increases. Reporting can also be a relevant form of internal communication, but other forms like information on the organization's intranet, internal newsletters or information meetings should also be considered.

Finally, communicating sustainability performance demands that the communication itself is sustainable, meaning no unnecessary use of paper flyers, for instance.

8.2 Quality of study

In this section the quality of the study and degree of achievement will be evaluated. After a general evaluation, the execution of the literature study and stakeholder analysis will be addressed specifically.

The questions connected to the study objective have been answered to a satisfactory degree. However, the method for answering them was adapted to the results, or lack thereof, from the stakeholder analysis. Questions 3, 4 and 5 were intended to be answered on the grounds of the stakeholder responses, but eventually the emphasis shifted over to using findings from the literature study as well as the analysis of other reports.

The questions were helpful in reaching the study objective. Question 1 (trends in non-financial reporting) helped to illuminate what is indeed the most current way of reporting, thus preventing LYOGOC from reporting in a less prevalent form such as including only environmental aspects.

Questions 2 and 3, on sustainability performance information and indicators, provided more depth in the understanding of what is involved in reporting, and question 4 contributed to the discovery of how the theory sometimes needs to be altered to fit the case. The fifth and last question also contributed to the last part of the objective where findings were related to the case.

For the objective in total, a more thorough literature study could have contributed to a more comprehensive overview and evaluation of the reporting mechanisms, while more emphasis on the stakeholder analysis could have improved the degree of relevance to Lillehammer 2016. It was therefore necessary to balance these methods, which was done in the way that appeared best suited for reaching the objective as a whole.

The balancing of these methods represents the overarching task of balancing the academic and consulting aspects of the study. The study is a master thesis, an academic piece of work, but the results should at the same time be of value, and preferably directly applicable, to LYOGOC. The relationship with the organization was, however, unproblematic. LYOGOC did not interfere in the study in any inappropriate way, but representatives from the organization assisted readily in establishing contact with stakeholders or other resources.

8.2.1 Literature study

The literature study was characterized by the fragmented field of study in which the search was being conducted. Finding consolidated theory on related, but still quite different topics like sustainability reporting, performance indicators and large events was challenging.

The articles found in the databases were chosen for their relevance to the theme, without further research into the background of the author, reputation of the journal or other systematic approaches to evaluate quality, which breaks with common descriptions of literature review as method.

For much of the basics described in the theory section, internet sources have been used, especially web pages of various reporting initiatives. It was believed that for this purpose it was most appropriate to go straight to the source for introductory information, albeit a website. The angle of these sources are most likely one-sided, which was kept in mind when using the material.

The scope of the study changed somewhat during the semester, which made the initial literature study less optimal. It was still relevant, but supplementing new material was required underway.

A great deal of the literature on reporting and environmental performance is aimed at industry or similar types of business. During the study some extrapolations have been made from other types of businesses to event organizers, which in reality may not be completely accurate.

8.2.2 Stakeholder analysis

Because of initial time limitations and an additional late commencement, the stakeholder analysis was not carried out to the degree that was planned to start with. Considering that the objective was to apply the analysis as a pillar of the sustainability communication strategy, the stakeholder engagement process was not sufficiently rewarding. This can be a valuable lesson for LYOGOC, who are recommended to continue the stakeholder involvement process.

There are several possible reasons for the poor response from stakeholders. The notice was rather short, so many did simply not have the time to answer the questions, and the incentive for answering might have been lower with the request coming from a student and not from LYOGOC themselves.

9   Conclusion

This study has given an account of mechanisms for reporting sustainability performance. It has contributed to the emerging field of sustainable event management by assessing sustainability reporting for large events, using Lillehammer Youth Olympic Games 2016 as case event.

Condensed answers to the questions posed in the introduction will conclude the study.

1. The trends in non-financial reporting has moved from stand-alone environmental and social reports toward integrated reports and sustainability reports including two-dimensional efficiencies. There has also been a shift of focus from including as many indicators as possible to choosing only those that are most relevant.

2. The report mechanisms considered in this study provide different recommendations or requirements for report content. Recurring elements included: Description of the organization and it's activities and services, information about environmental aspects, information on sustainability performance and action strategies.

3. Information about sustainability performance can be presented using indicators, of which there is an innumerable quantity falling into different categories. The two main types of performance indicators are Management Performance Indicators (MPI's) and Operational Performance Indicators (OPI's), of which the latter is of most relevance to the case.

4. Stakeholder engagement is an activity whose importance has been revisited several times in the course of this study. Some of LYOGOC's stakeholders were asked to answer some questions regarding what, how and how often the committee should communicate on their sustainability performance. Unfortunately, the responses to the inquiry were few and not sufficiently concise. The most noteworthy feedback was the eagerness of the NGO *Sustainable YOG 2016* to be included in decision making processes and the Olympic Park's emphasis on sustainability information being documented in a final report.

5. The life cycle of the Lillehammer Youth Olympic Games can be divided into three phases: Before, during and after the event. Stakeholders will have a varying degree of interest in the event in these phases, necessitating that the sustainability communication should be adjusted accordingly. The main share of impact on environment and society will occur as a consequence of activities performed *during* the event. Hence, there will be more information available on sustainability performance during and after the event than before, and a post-games report will have the richest content.

Sustainability reporting is becoming more and more widespread and comprehensive, followed by an increasing amount of guidelines, standards and regulations on the subject. Among these there is one initiative that stands out: The Global Reporting Initiative. Their sustainability reporting guidelines and sector supplements, including one for event organizers, are adaptable to different levels of reporting and provide detailed guidance on both how and on what to report. The main disadvantage with the GRI Guidelines is that even the lowest level of reporting requires a substantial commitment.

9.1 Further work

Further research is needed to answer what tools allow for comparing the sustainability performance of events most adequately. An interesting subject of research would also be standardization of sustainability reporting mechanisms. Is the field ready for more standardized approaches or will this prematurely constrain innovative development?

Further work that should be done on LYOGOC's sustainability communication strategy is mainly to continue the stakeholder analysis and engagement that was started in this study. A set of indicators should be distributed to stakeholders for feedback and later in the process this can be done with a report draft as well. This can, if the time allows it, be done in several rounds, as it has been emphasized in this study that stakeholder involvement should be an iterative process.

Several YOG-specific communication challenges have been outside the scope of this study. These do, however, have to be addressed by LYOGOC in the time to come. Among these challenges are getting the sustainability message through to participants not speaking English and to create a positive reputation in the local community.

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Appendices

A UNEP's Sustainable Events Guide Checklist

Section 6 - Sustainable Events Checklists

This Sustainable Events Checklist provides a detailed set of recommendations for organisers of larger events. It covers the most important aspects of event organisation. In cases when certain aspects, such as the venue or accommodation, are not the responsibility of the organiser, but of the host country/organisation, these recommendations can be passed on to those in charge. They can also be useful when choosing service providers, as they can be asked to tick the criteria they fulfil (and provide supporting documentation!).

The checklist can be downloaded in a Word version from the SUN website (www.unep.org/SUN) and the ICLEI website (http://www.iclei-europe.org/topics/sustainable-events/).

The recommendations are divided into event organisation (mirroring the structure of section 3) and further categorised under headings such as management, efficiency, and service. They are ordered, from the most basic recommendation to the most advanced. Depending on your experience and resources, try to fulfil as many recommendations as possible. Use the checklist for internal benchmarking and aim to increase the number of items you tick for each future event.

Regional considerations have been included for some specific areas. In general, you will need to start by assessing the availability of tools and services in your region. With this in mind, you can implement the basic recommendations and adapt them to your particular situation.

One of the most important guidelines is to prioritise awareness-raising about the sustainable aspects of your event and to ensure that all stakeholders involved are aware of your sustainability goals, action plans and initiatives. When applicable, ask them to inform *their* staff and *their* clients; this will enable the users of the checklist (whether this is your staff, the venue manager or another service provider) to fully understand their role in the sustainability process, increasing the chances of success of implementing the recommendations.

6.1 Venue

6.2 Accommodation

6.3 Catering

6.4 Communication and event material

6.5 Local transport

6.6 Exhibitions

6.7 Stakeholders engagement and communication

6.1 Venue

Overview:

- 6.1.1. Management
- 6.1.2. Accessibility and social inclusion
- 6.1.3. Service
- 6.1.4. Efficiency
  - *6.1.4.1. Energy and Water*
  - *6.1.4.2. Waste*

6.1.1. Management	Y/N?	Notes
The venue should:		
Provide information to staff and participants about the green aspects of the venue to inform and encourage guest participation.	☐	
Have an environmental/sustainability policy and action plan in place, ideally covering: sustainable procurement, energy saving, catering services, transportation and waste.	☐	
Apply environmental and social considerations in purchasing policy, buying locally produced products and emphasising a life-cycle analysis of all products (waste reduction, energy conservation, etc.).	☐	
Have an established program for reporting and addressing health and safety in the workplace.	☐	
Have training courses for staff focused on environmental responsibilities and opportunities.	☐	
Be certified with a recognised sustainable building or another recognised sustainability/environmental management system (e.g. BREEM, LEED, ISO 14001, EMAS, BS8901 or equivalent).	☐	

6.1.2. Accessibility and social inclusion	Y/N?	Notes
The venue should:		
Have good access (ideally within walking distance) to the main public transport connections and town centre.	☐	

Be located near hotels where participants and speakers can stay or even provide accommodation facilities at the venue itself.	☐	
Ensure full accessibility for all ('design for ALL'):		
Ensure full accessibility for all, (e.g. access to buildings and stages with ramps of a gradient no steeper than 1:20, acoustics appropriate for hearing aid users and working loop systems in lecture theatres and reception desks).	☐	
Ensure unisex and single-sex accessible toilets on the same level as the main event space.	☐	
Provide a variety of seating space allocation (e.g. space for deaf people to sit near the sign language interpreter, and hearing-aid users to benefit from the use of an induction loop).	☐	
When possible, choose a ground floor event space, thus removing the need for lifts altogether.	☐	
Ensure passenger lifts are at least 1.4 m long and 1.1 m wide and that they are in working order.	☐	

6.1.3. Service	Y/N?	Notes
If catering is provided by the venue, the facilities should meet the recommendations outlined in the "Catering" section.	☐	
The venue should practice environmentally friendly cleaning. This should ensure that:		
The venue cleaning staff or private cleaning contractors are trained in environmentally friendly cleaning practices. This training should cover cleaning agents, methods and dosage, equipment and machines used, waste management; and aspects of health, safety and the environment. A record of these training measures should be maintained on a regular schedule.	☐	
The use of disinfectant should be minimised and automated dosage used.	☐	
Eco-labelled cleaning products should be used.	☐	

Where eco-labelled products are unavailable, they should at least:		
Not be classified as potentially harmful to human health or the environment according to national/regional classification systems.	☐	
Be readily biodegradable.	☐	
Not contain EDTA (Ethylenediaminetetraacetic) acid, NTA (Nitrilotriacetic acid) or APEOs (alkylphenol ethoxylates).	☐	
Not contain more than 25% by weight of volatile organic compounds (VOCs).	☐	
Not contain more than 0.5% by weight of phosphorus.	☐	

6.1.4. Efficiency	Y/N?	Notes
6.1.4.1. Energy and Water		
It should be possible to regulate the temperature within the building.	☐	
Preference should be given to 'bioclimatic' venues:		
Designed to maximise the use of daylight (rooms, coffee areas, lunch areas and exhibition areas).	☐	
With energy efficient lighting and other appliances installed.	☐	
With water-saving appliances in kitchens and toilets.	☐	
Supplied with green electricity.	☐	
With green building standards, e.g. high insulation and efficient heating and cooling systems.	☐	
The venue should make use of renewable energy sources, such as solar, wind or RECs (Renewable Energy Credits).	☐	
Promote the use of a "green" taxi operator, for situations when a taxi is needed.	☐	
Operate fuel-efficient vehicles.	☐	

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6.1.4.2. Waste	Y/N?	
All waste produced at the venue should be separated (e.g. paper, plastic, metal, organic) at source and sufficient, well-marked bins should be provided in both participants and staff areas.	☐	
Where no organic waste collection system is in place, organic waste should be separately collected for composting and/or supplying to farmers for livestock feed.	☐	
The venue should reuse materials or donate them to charities (e.g. used linens or usable food).	☐	

6.2 Accommodation

Overview:

- 6.2.1. Management
- 6.2.2. Accessibility
- 6.2.3. Service
- 6.2.4. Efficiency
    - *6.2.4.1. Energy and Water*
    - *6.2.4.2. Waste*

6.2.1. Management	Y/N?	Notes
The hotel should:		
Provide to staff and place in guest rooms, information about the green aspects of the hotel to inform and encourage guest participation.	☐	
Have an environmental/sustainability policy and action plan in place, ideally covering: sustainable procurement, energy saving, catering services, transportation and waste.	☐	
Apply environmental and social considerations in its purchasing policy, buying locally produced products and emphasising a life-cycle analysis of all products (waste reduction, energy conservation, etc.).	☐	
Have an established program for reporting and addressing health and safety issues in the workplace.	☐	

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Provide a training course for staff focused on environmental responsibilities and opportunities.	☐	
Be certified with a recognised Ecolabel or another recognised environmental management system: (e.g. Green Key, ISO 14001, EMAS or equivalent, UNGC).	☐	

6.2.2. Accessibility:	Y/N?	Notes
The hotel should:		
Be located near public transportation and the conference facilities (preferably within walking distance). Close proximity to social infrastructure (pharmacies, shops) might be an asset.	☐	
Meet guidelines for accessibility and be adapted for people with reduced mobility.	☐	
Operate fuel-efficient vehicles.	☐	

6.2.3. Services:	Y/N?	Notes
Catering facilities should meet the recommendations outlined in the "Catering" section.	☐	
The hotel should provide a fair trade coffee option in its coffee service.	☐	
The hotel should use ceramics/glassware for in-room coffee service. If only disposable cups can be provided, they should be locally recyclable.	☐	
The hotel should practice environmentally friendly cleaning. This should ensure that:		
The venue cleaning staff or private cleaning contractors are trained in environmentally friendly cleaning practices. This training should cover cleaning agents, methods and dosage, equipment and machines used, waste management; and aspects of health, safety and the environment. A record of	☐	

these training measures should be provided.		
The use of disinfectant should be minimised and automated dosage used.	☐	
Eco-labelled cleaning products should be used.	☐	
Where eco-labelled products are unavailable, they should at least:		
Not be classified as potentially harmful to human health or the environment according to national/regional classification systems.	☐	
Be readily biodegradable.	☐	
Not contain EDTA (Ethylenediaminetetraacetic) acid, NTA (Nitrilotriacetic acid) or APEOs (alkylphenol ethoxylates).	☐	
Not contain more than 25% by weight of volatile organic compounds (VOCs).	☐	
Not contain more than 0.5% by weight of phosphorus.	☐	

6.2.4. Efficiency	Y/N?	Notes
6.2.4.1. Energy and Water		
Guests should have the option of re-use sheet and towel programme change to save energy and water used by laundry.	☐	
Guests and staff should be encouraged to reduce water use, turn off lights and other energy consuming devices and invited to walk instead of taking the elevator – all indicated with clearly visible signs.	☐	
Energy efficient light-bulbs and systems should be standard, and lighting should be set to the minimum level necessary for comfort, safety and accessibility. The use of natural light and ventilation should be promoted where possible.	☐	
It should be possible to manually open windows to avoid the	☐	

use of a mechanical air-conditioning system.	☐	
Facilities should be equipped with water-saving devices (e.g. tap and shower flow regulators, automatic shut-off of faucets and shower, low-flush and dual-flush toilets).	☐	
Hotel rooms should not be heated above 20°C, or cooled below 6°C the outside temperature.	☐	
Key cards should be linked to energy appliances (e.g. lights and air-conditioning should switch off when people leave the room).	☐	
Lighting systems equipped with motion-detectors should be installed.	☐	
Offer and coordinate group pick-up service for participants (carpooling), or promote the use of a "green" taxi operator, when local transport is not an option.	☐	
The building should have an efficient water and electric system, regularly maintained in order to save energy and (reduce long term costs), which can imply:		
Good internal insulation so that less energy is wasted through overheated corridors and unoccupied rooms.	☐	
Automatic controls for heating and cooling with levels set to the minimum necessary for comfort.	☐	
Hot water heaters, pipes and water-using fixtures insulated and regularly maintained.	☐	
Curtains and blinds should be manually operable, instead of electrically powered. Otherwise, they should be linked to an intelligent system that controls them in order to maintain a suitable temperature indoors.	☐	
Insulating covers should be installed on all indoor and outdoor swimming pools and hot tubs to reduce both energy and water use (as a result of evaporation).	☐	
The hotel should make use of renewable energy sources, such as solar or wind energy, or RECs (Renewable Energy Credits).	☐	

	Y/N?	Notes
Rainwater and grey water use should be maximised in the hotel buildings.	☐	
Water use for grounds maintenance should be reduced through conservation measures such as planting drought-tolerant vegetation and mulching.	☐	

6.2.4.2. Waste	Y/N?	Notes
All waste produced by the hotel should be collected separately (e.g. paper, plastic, metal, organic), and sufficiently well-marked bins provided in both guest and staff areas.	☐	
Measures should be taken to reduce paper use: Short forms or computerised systems at check-in/out and for the billing process.	☐	
Newspapers delivered to rooms only if requested and not wrapped in a plastic bag.	☐	
If used, ensure that paper is printed double-sided.	☐	
Products such as shampoo and soap should be purchased in bulk and provided in refillable dispensers. If not possible, the hotel should instruct housekeeping staff not to replace consumable amenities unless they are empty except for when new guests arrive.	☐	
Reusable items should be used as much as possible. If disposable items are essential, they should be recyclable and the appropriate recycling systems should be in place.	☐	
Paper products used by the hotel (including fine notepaper, computer paper, tissues, toilet paper, paper towels and paper for guests) should have a high-recycled content (ideally 100%), be totally or elementary chlorine free (TCF or ECF) and, ideally, carry the approval of a forest-conservation organisation.	☐	
Packaging should be avoided or reduced and when it is needed it should contain a high percentage of recycled content.	☐	
Packaging should not contain PVC.	☐	

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	Y/N?	Notes
Where no organic waste collection system is in place, hotels should separately collect organic waste for composting and/or supplying to farmers for livestock feed.	☐	
Hotels should reuse materials or donate it (e.g. linens and edible food).	☐	

6.3 Catering

In some areas local health authorities might not accept bulk dispensers and reusable containers for catering consumables. In these cases, convey this information to guests, so they understand why such measures were not possible. Ideally, the food service organisation should work with local health authorities to overcome any regulatory hurdles.

Overview:

- 6.3.1 Management and set up

- 6.3.2 Food and Beverage

- 6.3.3 Materials and Packaging

- 6.3.4 Waste disposal

6.3.1. Management and set up	Y/N?	Notes
Provide information to staff and participants about the green aspects of the menu to raise awareness on the origin of food and the disposal of leftovers.	☐	
The catering company should be local, have an environmental policy and action plan in place or be willing to follow the core recommendations in the checklist.	☐	
Encourage the use of water and energy efficient kitchen appliances (e.g. appliances carrying the ENERGY STAR Ecolabel, the EU energy/water label classification A, or other regional standards).	☐	
Catering premises should be cleaned in an environmentally friendly manner. For advice on this aspect, see the "Accommodation" section.	☐	

Encourage catering companies and food & beverage suppliers to use efficient and low emission vehicles and to address the efficiency of transportation routes.	☐	
Ensure there is a system in place which allows all guests to easily access the catering service:		
Reduce likelihood of long queues for food.	☐	
Provide enough chairs for people to sit down.	☐	
Make sure that people with disabilities or special needs are provided with the necessary facilities.	☐	

6.3.2. Food and Beverage	Y/N?	Notes
It is necessary to consider if there are any cultural or religious considerations to be respected when setting menus. (In case of doubts, ensure that a vegetarian and a vegan option are always available).	☐	
Opt for tap water. In all situations, avoid bottled water, choosing instead large dispensers and/or carafes. Make it easy for participants by setting up several water points. Where tap water is not drinkable, ensure that the guidelines for packaging are followed.	☐	
Minimise the quantity of meat and dairy products offered, and always offer at least one vegetarian option.	☐	
Make sure that the vegetarian and, possibly, vegan options are kept separate from the other options.	☐	
Ask the caterer not to pre-fill water glasses at seated functions (dinners) but do so only upon request.	☐	
Avoid the use of large quantities of ice.	☐	
Use locally grown and non-frozen food and drinks. Menus should reflect the seasonal produce of the region.	☐	
Use organically produced food and beverages. Products should be certified as meeting regional or international organic standards to the greatest possible extent. In certain regions, food produced under "integrated production	☐	

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systems" may be more easily available than organic produce. This can be offered as an alternative.	☐	
Provide Fair Trade labelled products (such as coffee, tea, and sugar) as the standard, accepting potentially higher prices. Products should be independently certified as Fair Trade. They should either carry the internationally recognised Fair Trade product label (www.fairtrade.net), or be supplied by a company registered with the WFTO (the World Fair Trade Organization – www.wfto.com).	☐	
If working with a private catering contractor, set a specific percentage of products that should be local, organic, and/or fair trade and encourage them to list this information on the menu.	☐	
Where livestock products are used, purchase only those produced according to high welfare standards and certified as such (e.g. free range eggs, bio meat).	☐	
Where marine and aquaculture products are offered, these should be caught/produced using sustainable methods. If available, use products certified with the Marine Stewardship Council (MSC) or a similar label. The WWF has also produced a number of country-specific buying guides: http://www.panda.org/about_wwf/what_we_do/marine/our_sol utions/sustainable_fishing/sustainable_seafood/seafood_guides/ index.cfm. Another useful resource is www.seafoodchoices.com.	☐	
Donate surplus edible food to non-profit organisations (e.g. Berliner Tafel: www.tafel.de) and/or food banks (if allowed by your national regulation.	☐	

Please note:

It is not possible to provide certain guidance on whether to use local non-organic or non-local organic produce, as this depends on circumstances, distance, method of transport, type of product and other factors. Ideally, try to use local, organic produce or take advice on the best option.

As the availability of local, organic and fair trade products will vary considerably from region to region it is a good idea to check availability and prices with a local catering supplier and set appropriate target percentages (e.g. X% of vegetable/dairy/meat products must be organic).

6.3.3. Materials and Packaging	Y/N?	Notes
Avoid the use of disposable items by using reusable dishes, cutlery, glassware and linens (i.e. no paper, plastic or polystyrene cups, no paper napkins or table cover, no plastic	☐	

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	Y/N?	Notes
cutlery, and no disposable doilies). Avoid aluminium or plastic wrapping.	☐	
Avoid the use of single-use bottles for juice and water. If unavoidable, ensure they are recyclable or reusable.	☐	
Provide recyclable bottles for participants to refill with drinking water.	☐	
Avoid single-serve containers for food and condiments (e.g. milk, cream, artificial sweeteners, butter, ketchup, vinegar, mustard, jams, salt, pepper, and breakfast cereals). Use bulk dispensers or jars for water.	☐	
Packaging should not contain PVC.	☐	
Products should be supplied in reusable or recyclable packaging or alternatively the supplier should take back all packaging and guarantee its recycling or reuse.	☐	
If disposable items are essential, try to ensure they contain a high content of recycled or plant-based material.	☐	
If a composting service is available, consider using compostable material for disposables.	☐	
Avoid the use of paper, substituting it with blackboards/chalk or digital screens. When paper is necessary, try to ensure that vegetable based inks are used.	☐	
Paper products used for catering should have a high-recycled content (ideally 100%) and be totally or elemental chlorine free (TCF or ECF) and, ideally, carry the approval of a forest conservation organisation.	☐	
For boat tours or other functions where breakable dishes are not permitted, reusable acrylic dishware could be used.	☐	

6.3.3. Waste disposal	Y/N?	Notes
Inform caterers of the exact number of participants and re-evaluate quantity needed during the meeting to help avoid waste.	☐	

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Provide numerous, well-located bins for the separate waste fractions with clear signs/instructions – particularly in kitchens and in dining areas.	☐	
All waste produced during catering should be collected separately (e.g. paper, plastic, metal, organic).	☐	
Make sure that biodegradable and recyclable items are collected separately to optimize the recycling and composting process.	☐	
Where an external catering company is used, they should be responsible for waste collection and disposal during the meeting.	☐	
Where separated collection and recycling/reuse systems are not in place, efforts should be concentrated on waste minimisation (see sections above).	☐	
Make sure to minimise run-off water and to reuse or dispose of it sustainably.	☐	
Collect oil and fat and provide it to respective users and/or use for fuelling	☐	
In some locations, (e.g. for some of the large UN compounds) a compost system on site can be considered.	☐	

6.4 Communication and event material

Overview

- 6.4.1. Communication with participants and registration

- 6.4.2. Materials for the event (including conference secretariat)

- 6.4.3. Setting up, running and dismantling the event

    - *6.4.3.1 Social considerations*

6.4.1. Communication with participants and registration	Y/N?	Notes
Provide advice by email to participants on "sustainable behaviour", explaining what delegates could do before and during the meeting. This could include, (depending on accommodation arrangements) for example:		
Ask delegates about any specific accessibility requirements in advance of the event.	☐	

Reduce, as much as possible, the use of paper in all communications with participants, in favour of electronic means.	☐	
Set up an electronic registration system that allows participants to register as well as submit forms and pictures, via email or through a web service.	☐	
Encourage participants to offset their carbon emissions created by the trip, unless you plan to do so yourself. (See Section 4 - Offsetting the remaining emissions from a sustainable event)	☐	
Provide links to public transport websites and, if possible, real-time information links	☐	
Provide a platform for participants to communicate and organise sharing of cars, buses and/or taxis.	☐	
Share with participants the following list of preferable means of transport to get to the meeting, presented in order of increasing environmental impact: ▪ Train, shared hybrid/electric vehicles, bus or car (if not shared a smaller car is recommended), direct flight in economy class, when travelling by plane is necessary.	☐	
• Only print what you need before travelling.	☐	
• Bring your own pen and paper to the meeting.	☐	
• Travel by foot, bike or public transport as much as possible.	☐	
• Stay in one of the recommended hotels, which operate in an environmentally responsible manner.	☐	
• Turn off any lights, TV, air conditioner or heater when you leave your hotel room for the day.	☐	
• If the hotel offers this service, take the energy-saving option of not having sheets and towels changed every day (and make sure it is enforced). If not in place, talk to the hotel managers and informed them.	☐	
• Recycle your waste: bottles, cans, paper, etc.	☐	

Ensure that the information on your sustainability efforts is provided electronically prior to and after the meeting.	☐	
Create an online marketing /promotional campaign on the sustainability practices of the event.	☐	

6.4.2. Materials for the event	Y/N?	Notes
Print only necessary material. Send relevant documentation by email beforehand (see above), and have either a small number of spare printed copies of documents at the registration desk or printing/copying facilities available for participants at the venue on a request-only basis.	☐	
Any paper used (promotional material, programme, signs…) should be 100% recycled, with a minimum of 65% of post consumer waste content, and totally or elemental chlorine free (TCF or EFC). Avoid glossy and colourful publications. (If 100% recycled products are not available, try to use paper with as high a percentage of recycled content as possible, or paper derived from legally (and ideally sustainably) harvested forests).	☐	
Participants should be encouraged to keep their conference material until the end of the meeting. Asking them to sign upon receipt of the material can serve as an incentive.	☐	
Provide participants with a CD or USB stick with all the conference material, to avoid printing. As an alternative, provide attendees with a stable internet connection where they can download the conference material from a protected area of the conference website.	☐	
Print as much as possible locally, rather than shipping material from the headquarters.	☐	
Participant bags/packs, banners, gifts and other relevant items should, as far as possible, be produced locally, using sustainably harvested organic or recycled material, and should be reusable. PVC should be avoided as well as products containing potentially harmful chemicals.	☐	
Adopt a generic event brand (e.g. without dates and specific titles) and use it in signage (banners, posters, signs, place cards.) so that they can be re-used for the next event	☐	
Pens should only be provided upon request. They should be made using a high content of recycled material and be refillable. Invite participants to bring their own pens and paper	☐	

to the meeting.		
Avoid PVC and adhesive signage, as well as signage made with polystyrene, in favour of paper or electronic ones.	☐	
Consider whether gifts are necessary at all: you can substitute them with donations for environmental and/or social causes. Make certain to inform the participants about the charity cause they are contributing to.	☐	
If you choose to give out gifts at the events, encourage the purchase of useful giveaways such as travel mugs, aluminium water bottles, USB drives, and other such items that participants can reuse. Or consider gifts that convey a green or socially responsible message, such as tree planted in the recipient's name or local artisan products.	☐	
Any food products provided as gifts should follow the recommendations included in the "Catering" section.	☐	
Use reusable dry-mark erasable boards or blackboards instead of paper flip charts. Ensure "non-toxic" markers are used.	☐	
Donate material that cannot be reused at future conferences to local businesses.	☐	
Reusable/recyclable accreditation badges should be provided. Set up a dedicated area for participants to return them and other material that can be reused.	☐	
For external printing contracts, choose environmentally responsible printing companies, which do not use environmentally persistent chemicals and promote responsible practices.	☐	

6.4.3. Setting up, running the event and dismantling	Y/N?	Notes
At the beginning of the event (e.g. during the opening plenary) remind both staff and participants that they should follow certain rules to help the sustainability of the event and ensure minimum environmental impacts, including the following measures:		
▪ Favour the use of daylight – plan the setting of the secretariat in a way that maximises the use of natural light: e.g. place working stations close to windows or coffee areas with natural light, etc.	☐	

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▪ Turn off lights and equipment and switch off the multi-plug socket when not in use.	☐	
▪ Favour the use of more energy efficient electronic devices (e.g. laptops instead of PCs).	☐	
▪ Print and photocopy on both sides, keeping font size to a minimum (whilst ensuring readability), and minimise the use of colour copies. When designing the corporate image of the event, choose colours that are compatible when printing in black and white (it is preferable to use light colours rather than darker colours).	☐	
▪ Collect paper that has been used on one side only in collector trays, and reuse for printing and notepaper.	☐	
▪ Ensure that the energy saving features of all electronic equipment are enabled.	☐	
▪ All waste produced by the secretariat should be collected separately (e.g. paper, plastic, metal, organic). Provide bins for collection. This should include the separated items of used photocopier and printer cartridges and batteries.	☐	
Make sure that the recommendations to participants about sustainable practices (like recycling signage) are clear, well located and easy to understand for an international audiences (iconography is often well-suited for this purpose).	☐	
Reduce paper waste at participant registration with short registration forms and computerised systems (see 'Communication with participants and registration').	☐	
Ensure numerous, well-located bins for the separate waste items with clear signs/instructions in both participant and staff areas.	☐	
Adjust the start and end time of an event to the schedules of environmentally sound transportation means and avoiding traffic rush hours.	☐	
In the secretariat, use ENERGY STAR® certified electronic equipment (printers, photocopiers, computers etc.) with energy conserving features as standard.	☐	

Minimise the use of decorative elements and always choose sustainable decor (e.g. foliage should not be cut flowers, but rather the whole plant). In events that last more than one day, plants should be chosen according to the external conditions where the plant will be placed after the event. Choose soya candles instead of wax candles. Avoid decorations that might be related to animal cruelty or endangered species (e.g. fur, rare flowers).	☐	
Meeting and conference rooms should be adapted to the local seasonal conditions and not be cooled more than 6°C below the outside temperature or heated above 20°C.	☐	
Set up a stand (e.g. in the exhibition area) to communicate the sustainability aspects of the meeting to participants. Promote it on the website and during the opening session. Make participants feel part of the sustainability process of the event.	☐	
If possible and culturally accepted, favour remote translation options, to avoid the need for translators to travel to the meeting location.	☐	
A portable office approach that allows staff to access their files through a secure connection considerably reduces the amount of background material staff need to carry with them.	☐	
6.4.3.1. Social considerations		
Consider the representation of diversity in event literature and among the hosts/speakers to reflect that of the target audience.	☐	
Try to ensure your event runs on time and schedule plenty of breaks.	☐	
Provide personal assistants if a large number of disabled people are attending.	☐	
Make sure to adhere to legal requirements for employment (e.g. equal opportunities and pay) and health and safety.	☐	
Improve the wellbeing of your delegates by minimising travel, providing plenty of fruit and water, maximising natural daylight.	☐	
Promote local attractions and amenities to your delegates to benefit the local economy and educate delegates.	☐	

Provide an area where participants can relax during the day, especially for those whose hotel is located far from the venue.	☐	

6.5 Local transport

Following the subsequent recommendations, take into consideration that the quality and reach of public transportation systems, the availability and the recognised standards for efficient and low emission vehicles will vary considerably by region, as well as the levels of safety for walking or cycling.

Overview

- 6.5.1. Participant and staff

- 6.5.2. Goods and services

6.5.1. Participant and staff	Y/N?	Notes
Before the event, provide participants with clear instructions and maps which can be included in the participant packs and displayed in the venue on appropriate public transport and/or walking arrangements from point of arrival/departure (railway station, airport) to the venue, accommodation and town centre.	☐	
Consider proximity to public transport connections when selecting the venue and hotels, as this has a major bearing on local transportation impacts (see "Selecting the venue" and "Accommodation" sections).	☐	
Provide participants with complimentary public transport tickets. (These could be included on the back of the participant's name badge). As a minimum try to organise discounts for participants on public transport (especially for long events).	☐	
If public transport is not available, organise a shuttle service or car-share scheme for travel between the hotel, venue and/or point of arrival/departure (railway station, airport).	☐	
If organising shared transport is not feasible, ask the hotels to organise joint pick-up of participants.	☐	
For cases in which a taxi is needed, promote the use of a "green" taxi operator if available, or encourage the use of cycle cabs in cities where such a service is available	☐	
If a bus rental company needs to be hired, select one that operates with hybrid/electric/alternative fuel fleets and that	☐	

	Y/N?	Notes
applies ecological driving practices.		
Ensure that parking areas for events do not damage the natural environment.	☐	
Provide walking options by creating safe walking routes with maps between the venue and the hotels.	☐	
Make bicycles available for participants to loan/rent and ensure that secure parking facilities for bikes are provided at the venue and hotels.	☐	
Provide a member of staff or local volunteer to accompany participants from hotels/stations to the venue by foot or local transport.	☐	

6.5.2. Goods and services	Y/N?	Notes
Avoid shipping materials to the venue that can be acquired locally.	☐	
For materials that must be shipped, select a freight hauler that carries out environmentally responsible practices in their operations.	☐	
Consider the use of truck-pooling (instead of using 10 trucks for 10 different items, consider combining loads where possible) or joint storage.	☐	

6.6 Exhibitions

Recommendations	Y/N?	Notes
Choose pre-existing building when available. Avoid erecting marquees or tents and check their environmental impact before setting them up. (e.g. arrange for an Environmental Impact Assessment (EIA)).	☐	
Reuse signage and displays – where possible, avoid referring to location and years so you can reuse the signs at future events. For the same reason, favour the use of internationally recognised symbols instead of words, so that they can be	☐	

adapted to different languages.	☐	
Avoid the use of carpet or floorboard to cover the floor. If carpet must be used, substitute a conventional plastic covering with other covering systems such as cellulose or coconut fibre carpet, or reusable floor tiles made from recycled PVC. Use carpet with a high percentage of recycled and recyclable plastic fibres. Do not use irreversible carpet adhesion systems.	☐	
All waste produced must be collected separately (e.g. paper, plastic, metal, organic).	☐	
Limit the amount of material exhibitors can bring in; charge the exhibitors for the amount of waste that produce that cannot be recycled or re-used, or ask them to bring it back themselves.	☐	
Consider hosting a competition or providing a discount for the most sustainable exhibition design.	☐	
Include in the exhibitors' conditions for participation the following criteria:		
Minimise the use of decor, carpet, display and giveaway material.	☐	
Rent furniture instead of purchasing it, whenever possible.	☐	
Be innovative - use fold-up furniture (to make transport easier) and opt for multifunctional, reusable furniture.	☐	
Use separable or reversible joints (clip-type rather than glue) for the exhibition stands	☐	
Reduce decorations, carpets and display materials and when necessary, make sure they are made of recycled materials and/or can be reused for future meetings.	☐	
Minimise the use of lighting and other energy requirements at the stand.	☐	
Use paper products that have a high-recycled content (ideally 100%) and which are totally or elemental chlorine-free (TCF or ECF).	☐	
Limit the amount of publications and handouts. Instead collect business cards, post a sign-up sheet or save them in the	☐	

participants' USB.	☐	
Provide promotional items which, as far as possible, have been produced using environmentally-friendly materials such as organic unbleached cotton or recycled material, and which should be reusable. PVC should be avoided.	☐	
Use packaging that is minimal, reusable and/or recyclable.	☐	
Make an effort to collect and reuse publications discarded by participants.	☐	
Avoid using air travel to send materials if possible.	☐	
Use environmentally friendly materials in the construction of the base exhibition stands, including legally and sustainably harvested timber, and recycled materials. All materials used should be recyclable.	☐	

6.7 Stakeholders engagement and communication

Recommendations	Y/N?	Notes
Identify key stakeholders and inform them of the event and the sustainability measures undertaken.	☐	
Plan proper communications campaigns to engage all stakeholders in your sustainability communication strategy and action plan and inform them of all stages of event preparation, through the website, regular pre-event emails, tailored info-sheets on how they can contribute.	☐	
Consult and cooperate with stakeholders (e.g. neighbouring landowners, public authorities and emergency services) in order to reduce environmental impacts like noise and waste. Use local labour and produce for services such as catering.	☐	
Use the event to raise awareness among participants, through information documents, opening speeches and announcements.	☐	
Develop a "sustainable participant" guide/factsheet and post it on your website and include it in your conference material.	☐	
Involve the media before, during and after the event and ensure that they are informed about the sustainability strategy.	☐	

Choose local entertainers and invite locals to attend the event.	☐	
Involve stakeholders in competitions that create awareness and require active participation (for example by establishing a special recognition system for partners, sponsors or participants who engage in sustainable practices (e.g. certificates).	☐	
Provide training programmes for staff and service providers.	☐	

B   Indicator selection

10 indicators suggested for LYOGOC to meet the minimal requirement for GRI EOSS application level C:

Economic

> EC1 Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.

Environmental

> EN1 Materials used by weight or volume.
>
> EN3 Direct energy consumption by primary energy source.
>
> EN8 Total water withdrawal by source, conservation and improvement initiatives and results.
>
> EN16 Total direct and indirect greenhouse gas emissions by weight.
>
> EN22 Total weight of waste by type and disposal method, and initiatives to manage waste and their results.
>
> EO2 Modes of transport taken by attendees and participants as a percentage of total transportation, and initiatives to encourage the use of sustainable transport options.

Social

> LA2 Total number and rate of new employee hires and volunteers recruited and employee and volunteer turnover by age group, gender, and region.
>
> SO9 Operations with significant potential or actual negative impacts on local communities.
>
> EO11 Number, type and impact of sustainability initiatives designed to raise awareness, share knowledge and impact behavior change and results achieved.

C   EOSS Guidelines Summary

Event Organizers Sector Supplement - Quick Reference Sheet

Principles for Defining Report Content

MATERIAL The information in a report should cover topics and Indicators that: • reflect the organization's significant economic, environmental, and social impacts, or that • would substantively influence the assessments and decisions of stakeholders.

STAKEHOLDER INCLUSIVENESS The reporting organization should identify its stakeholders and explain in the report how it has responded to their reasonable expectations and interests.

SUSTAINABILITY CONTEXT The report should present the organization's performance in the wider context of sustainability.

COMPLETENESS Coverage of the material topics and Indicators and definition of the report boundary should be sufficient to reflect significant economic, environmental, and social impacts and enable stakeholders to assess the reporting organization's performance in the reporting period.

Principles for Ensuring Report Quality

BALANCE The report should reflect positive and negative aspects of the organization's performance to enable a reasoned assessment of overall performance.

COMPARABILITY Issues and information should be selected, compiled, and reported consistently. Reported information should be presented in a manner that enables stakeholders to analyze changes in the organization's performance over time, and could support analysis relative to other organizations.

ACCURACY The reported information should be sufficiently accurate and detailed for stakeholders to assess the reporting organization's performance.

TIMELINESS Reporting occurs on a regular schedule and information is available in time for stakeholders to make informed decisions.

CLARITY Information should be made available in a manner that is understandable and accessible to stakeholders using the report.

RELIABILITY Information and processes used in the preparation of a report should be gathered, recorded, compiled, analyzed, and disclosed in a way that could be subject to examination and that establishes the quality and materiality of the information.

Standard Disclosures: Profile

Strategy and Analysis

1.1 Statement from the most senior decisionmaker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy.

The statement should present the overall vision and strategy for the short-term, medium-term (e.g., 3-5 years), and long-term, particularly with regard to managing the key challenges associated with economic, environmental, and social performance. The statement should include:

- Strategic priorities and key topics for the short/medium-term with regard to sustainability, including respect for internationally agreed standards and how they relate to long-term organizational strategy and success;
- Broader trends (e.g., macroeconomic or political) affecting the organization and influencing sustainability priorities;
- Key events, achievements, and failures during the reporting period;
- Views on performance with respect to targets;
- Outlook on the organization's main challenges and targets for the next year and goals for the coming 3-5 years; or an appropriate time period to cover the organization's life cycle and activities; and
- Other items pertaining to the organization's strategic approach.

1.2 Description of key impacts, risks, and opportunities.

The reporting organization should provide two concise narrative sections on key impacts, risks, and opportunities.

Section One should focus on the organization's key impacts on sustainability and effects on stakeholders, including rights as defined by national laws and relevant internationally agreed standards. This should take into account the range of reasonable expectations and interests of the organization's stakeholders. This section should include:

- A description of the significant impacts the organization has on sustainability and associated challenges and opportunities. This includes the effect on stakeholders' rights as defined by national laws and the expectations in internationally-agreed standards and norms;
- An explanation of the approach to prioritizing these challenges and opportunities;
- Key conclusions about progress in addressing these topics and related performance in the reporting period. This includes an assessment of reasons for underperformance or overperformance; and
- A description of the main processes in place to address performance and/or relevant changes.

Section Two should focus on the impact of sustainability issues including trends, risks, and opportunities on the long-term prospects and financial performance of the organization, in relation to the delivery and content of and event or events. This should concentrate specifically on information relevant to financial and all other stakeholders or that could become so in the future. Section Two should include the following:

- A description of the most important risks and opportunities for the organization arising from sustainability trends;
- Prioritization of key sustainability topics as risks and opportunities according to their relevance for long-term organizational strategy, competitive position, qualitative, and (if possible) quantitative financial value drivers;
- Table(s) summarizing:
- Targets, performance against targets, and lessons-learned for the current reporting period; and
- Targets for the next reporting period and mid-term objectives and goals (i.e., 3-5 years) related to key risks and opportunities.
- Concise description of governance mechanisms in place to specifically manage these risks and opportunities, and identification of other related risks and opportunities.

Organizational Profile

2.1 Name of the organization.

2.2 Primary events, brands, products, and/or services. The reporting organization should indicate the nature of its role in providing these events, products and services, and the degree to which it utilizes outsourcing.

2.3 Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.

2.4 Location of organization's headquarters.

2.5 Number of countries where the organization operates and names of countries with either major

2.5 Cont'd from previous section... operations or that are specifically relevant to the sustainability issues covered in the report.

2.6 Nature of ownership and legal form.

2.7 Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).

2.8 Scale of the reporting organization, including:

- Number of people in workforce, including employees, volunteers, and contracted labor, and any participants who provide content to an event, such as athletes, artists or speakers;
- Number of operations, including the number of event organizers' business, office, headquarters and subsidiary locations, as well as event sites, locations and destinations in the present and future reporting cycle;
- Net sales (for private sector organizations) or net revenues (for public sector organizations); and
- Total capitalization broken down in terms of debt and equity (for private sector organizations); and
- Quantity of events, products or services provided. When disclosing the quantity of events, provide context with the total number of events, participants who are content providers and attendees as defined in the EOSS glossary.

In addition to the above, reporting organizations are encouraged to provide additional information, as appropriate, such as:

- Total assets;
- Beneficial ownership (including identity and percentage of ownership of largest stakeholders); and
- Breakdowns by country/region of the following;
  - Sales/revenues by countries/regions that make up 5 percent or more of total revenues;
  - Costs by countries/regions that make up 5 percent of total revenues; and
  - Employees

2.9 Significant changes during the reporting period regarding size, structure, or ownership including:

- The location of, or changes in operations, including facility openings, closings, and expansions; and
- Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations).

2.10 Awards received in the reporting period, including certifications and external endorsements.

Report Parameters

REPORT PROFILE

3.1 Reporting period (e.g., fiscal/calendar year) for information provided.

3.2 Date of most recent previous report (if any).

3.3 Reporting cycle (annual, biennial, etc.)

3.4 Contact point for questions regarding the report or its contents.

REPORT SCOPE AND BOUNDARY

3.5 Process for defining report content, including:

- Determining materiality;
- Prioritizing topics within the report; and
- Identifying stakeholders the organization expects to use the report.

Include an explanation of how the organization has applied the 'Guidance on Defining Report Content', the associated Principles and the Technical Protocol: 'Applying the Report Content Principles'.

3.6 Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, venues and event locations, joint ventures, suppliers) and whether it covers planning and delivery, and the activities of partners, participants who are content providers, attendees and sponsors. See GRI Boundary Protocol for further guidance.

3.7 State any specific limitations on the scope or boundary of the report.

If boundary and scope do not address the full range of material economic, environmental, and social impacts of the organization, state the strategy and projected timeline for providing complete coverage.

3.8 Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.

Different lease types can affect the approach to reporting emissions under the Greenhouse Gas Reporting Protocol. Reporting organizations with real estate portfolios should report single-let and mulit-let lease arrangements (typically financial lease or operating lease) across the portfolio.

3.9 Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the Indicators and other information in the report.

Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.

3.10 Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).

3.11 Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.

GRI CONTENT INDEX

3.12 Table identifying the location of the Standard Disclosures in the report. Identify the page numbers or web links where the following can be found:

- Strategy and Analysis 1.1 – 1.2; Organizational Profile 2.1 – 2.10; Report Parameters 3.1 – 3.13; Governance, Commitments, and Engagement 4.1 – 4.17; Disclosure of Management Approach, per category; Core Performance Indicators; Any GRI Additional Indicators that were included in; and Any GRI Sector Supplement Indicators included in the report.

ASSURANCE

3.13 Policy and current practice with regard to seeking external assurance for the report. If not included in the assurance report accompanying the sustainability report, explain the scope and basis of any external assurance provided. Also explain the relationship between the reporting organization and the assurance provider(s).

Governance, Commitments, and Engagement

GOVERNANCE

4.1 Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight. The highest governance body may include authorities, partners, sponsors and funders.

Describe the mandate and composition (including number of independent members and/or non executive members) of the highest governance body and its committees, and indicate each individual's position and any direct responsibility for economic, social, and environmental performance.

Report the percentage of individuals by gender within the organization's highest governance body and its committees, broken down by age group and minority group membership and other indicators of diversity.

Refer to definitions of age and minority group in the Indicator Protocol for LA13 and note that the information reported under 4.1 can be cross referenced against that reported for LA13.

4.2 Indicate whether the Chair of the highest governance body is also an executive officer (and, if so, their function within the organization's management and the reasons for this arrangement).

4.3 For organizations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-executive members.

State how the organization defines 'independent' and 'non-executive'. This element applies only for organizations that have unitary board structures. See the glossary for a definition of 'independent'.

4.4 Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.

Include reference to processes regarding:

- The use of shareholder resolutions or other mechanisms for enabling minority shareholders to express opinions to the highest governance body; and
- Informing and consulting employees about the working relationships with formal representation bodies such as organization level 'work councils', and representation of employees in the highest governance body.

Identify topics related to economic, environmental, and social performance raised through these mechanisms during the reporting period.

4.5 Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance).

4.6 Processes in place for the highest governance body to ensure conflicts of interest are avoided.

4.7 Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees, including indicators of diversity.

4.8 Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation. Explain the degree to which these:

- Are applied across the organization in different regions and department/units; and
- Relate to internationally agreed standards.

4.9 Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.

Include frequency with which the highest governance body assesses sustainability performance.

4.10 Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.

COMMITMENTS TO EXTERNAL INITIATIVES

4.11 Explanation of whether and how the precautionary approach or principle is addressed by the organization.

Article 15 of the Rio Principles introduced the precautionary approach. A response to 4.11 could address the organization's approach to risk management in operational planning or the development and introduction of new events or products.

4.12 Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.

Include date of adoption, countries/operations where applied, and the range of stakeholders involved in the development and governance of these initiatives (e.g., multi-stakeholder, etc.). Differentiate between non-binding, voluntary initiatives and those with which the organization has an obligation to comply.

4.13 Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization:

- Has positions in governance bodies;
- Participates in projects or committees;
- Provides substantive funding beyond routine membership dues; or
- Views membership as strategic.

STAKEHOLDER ENGAGEMENT

The following Disclosure Items refer to general stakeholder engagement conducted by the organization over the course of the reporting period. These Disclosures are not limited to stakeholder engagement implemented for the purposes of preparing a sustainability report.

4.14 List of stakeholder groups engaged by the organization. Examples of stakeholder groups are:

- Civil Society including NGOs; Social Enterprises; Customers; Employees, volunteers, other workers and their trade unions; Local communities; Indigenous people; Attendees; Participants who are content providers; Governments and authorities; Media; Shareholders and providers of capital including sponsors and; Suppliers.

4.15 Basis for identification and selection of stakeholders with whom to engage.

This includes the organization's process for defining its stakeholder groups, and for determining the groups with which to engage and not to engage.

4.16 Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group

This could include surveys, focus groups, community panels, corporate advirosy panels, written communication, management/union structures, and other vehicles. The organization should indicate whether any of the engagement was undertaken specifically as part of the report preparation process.

4.17 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.

Standard Disclosures: Performance Indicators

Economic

ECONOMIC PERFORMANCE

EC1 Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.

EC2 Financial implications and other risks and opportunities for the organization's activities due to climate change and other sustainability issues.

EC3 Coverage of the organization's defined benefit plan obligations.

EC4 Significant financial assistance received from government.

MARKET PRESENCE

EC5 Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.

EC6 Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.

EC7 Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation.

INDIRECT ECONOMIC IMPACTS

EC8 Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, inkind, or pro bono engagment.

EC9 Understanding and describing significant indirect economic impacts, including the extent of impacts.

EO1 Direct economic impacts and value creation as a result of sustainability initiatives.

Environmental

MATERIALS

EN1 Materials used by weight or volume.

EN2 Percentage of materials used that are recycled input materials.

ENERGY

EN3 Direct energy consumption by primary energy source.

EN4 Indirect energy consumption by primary source.

EN5 Energy saved due to conservation and efficiency improvements.

EN6 Initiatives to provide energy-efficient or renewable energy based events, products and services, and reductions in energy requirements as a result of these initiatives.

EN7 Initiatives to reduce indirect energy consumption and reductions achieved.

WATER

EN8 Total water withdrawal by source, conservation and improvement initiatives and results.

EN9 Water sources significantly affected by withdrawal of water.

EN10 Percentage and total volume of water recycled and reused.

BIODIVERSITY

EN11 Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.

EN12 Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.

EN13 Habitats protected or restored.

EN14 Strategies, current actions, and future plans for managing impacts on biodiversity.

EN15 Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.

EMISSIONS, EFFLUENTS, AND WASTE

EN16 Total direct and indirect greenhouse gas emissions by weight.

EN17 Other relevant indirect greenhouse gas emissions by weight.

EN18 Initiatives to reduce greenhouse gas emissions and reductions achieved.

EN19 Emissions of ozone-depleting substances by weight.

EN20 NO, SO, and other significant air emissions by type and weight.

EN21 Total water discharge by quality and destination, and improvement initiatives and results.

EN22 Total weight of waste by type and disposal method, and initiatives to manage waste and their results.

EN23 Total number and volume of significant spills.

EN24 Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.

EN25 Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.

PRODUCTS AND SERVICES

EN26 Initiatives to mitigate environmental impacts of events, products and services, and extent of impact mitigation.

EN27 Percentage of products sold or provided and their packaging materials that are reclaimed by category.

COMPLIANCE

EN28 Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations.

TRANSPORT

EO2 Modes of transport taken by attendees and participants as a percentage of total transportation, and initiatives to encourage the use of sustainable transport options.

EO3 Significant environmental and socio-economic impacts of transporting attendees and participants to and from the event and initiatives taken to address the impacts.

EN29 Significant environmental and socio-economic impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.

OVERALL

EN30 Total environmental protection expenditures and investments by type.

Labor Practices and Decent Work

EMPLOYMENT

LA1 Total workforce by employment type, employment contract, and region, broken down by gender

LA2 Total number and rate of new employee hires and volunteers recruited and employee and volunteer turnover by age group, gender, and region.

LA3 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.

LA15 Return to work and retention rates after parental leave, by gender.

LABOR/MANAGEMENT RELATIONS

LA4 Percentage of employees covered by collective bargaining agreements.

LA5 Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.

OCCUPATIONAL HEALTH AND SAFETY

LA6 Percentage of total workforce represented in formal joint management–worker health and safety committees that help monitor and advise on occupational health and safety programs.

LA7 Rates of injury, occupational diseases, lost days, and absenteeism, and number of workrelated fatalities by region and by gender.

LA8 Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.

LA9 Health and safety topics covered in formal agreements with trade unions.

TRAINING AND EDUCATION

LA10 Average hours of training per year per employee or volunteer by gender, and by employee category.

LA11 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.

LA12 Percentage of employees and volunteers receiving regular performance and career development reviews, by gender and by employee category

DIVERSITY AND EQUAL OPPORTUNITY

LA13 Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.

EQUAL REMUNERATION FOR WOMAN AND MEN

LA14 Ratio of basic salary and renumeration of women to men by employee category, by significant locations of operation.

Human Rights

INVESTMENT AND PROCUREMENT PRACTICES

HR1 Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening.

HR2 Percentage of significant suppliers, contractors and other business partners that have undergone human rights screening, and actions taken.

HR3 Total hours of employee and volunteer training on policies and procedures concerning aspects of humand rights that are relevant to operations, including the percentage of employees and volunteers trained.

NON-DISCRIMINATION

HR4 Total number of incidents of discrimination and corrective actions taken.

FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

HR5 Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be voilated or at significant risk, and actions taken to support these rights.

CHILD LABOR

HR6 Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.

FORCED AND COMPULSORY LABOR

HR7 Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.

SECURITY PRACTICES

HR8 Percentage of security personnel and volunteers trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.

INDIGENOUS RIGHTS

HR9 Total number of incidents of violations involving rights of indigenous people and actions taken.

HR10 Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.

HR11 Number of grievances related to human rights filed, addressed and resolved through formal grievance mechanisms.

Society

LOCAL COMMUNITIES

SO1 Percentage of operations with implemented local community engagement, impact assessments, and development programs.

SO9 Operations with significant potential or actual negative impacts on local communities.

SO10 Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.

EO4 Expressions of dissent by type, issue, scale and response.

CORRUPTION

SO2 Percentage and total number of business units analyzed for risks related to corruption.

SO3 Percentage of workforce (employees, volunteers, contracted labor and participants who provide content to an event, such as athletes, artists or speakers) trained in organization's anti-corruption policies and procedures, by workforce category.

SO4 Actions taken in response to incidents of corruption and wrong-doing.

PUBLIC POLICY

SO5 Public policy positions and participation in public policy development and lobbying.

SO6 Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.

ANTI-COMPETITIVE BEHAVIOR

SO7 Total number of legal actions for anticompetitive behavior, anti-trust, and monopoly practices and their outcomes.

COMPLIANCE

SO8 Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations.

INCLUSIVITY

EO5 Type and impacts of initiatives to create a socially inclusive event.

EO6 Type and impacts of initiatives to create an accessible environment.

Product Responsibility

CUSTOMER HEALTH AND SAFETY

PR1 Life cycle stages in which wellbeing and the health and safety impacts of the event and its products and services are assessed for improvement, and the number and percentage of significant products and services categories provided at the event that are subject to such procedures.

PR2 Total number of incidents of non-compliance with regulations and voluntary codes concerning participants' (who are content providers) and customer wellbeing and the health and safety impacts of the event and its products and services during their life cycle, by type of outcomes.

EO7 Number and type of injuries, fatalities and notifiable incidents for attendee sand other relevant stakeholders.

PRODUCT AND SERVICE LABELING

PR3 Type and scale of event and its products and services information required by procedures, and percentage of significant products and services provided at the event that are subject to such information requirements.

PR4 Total number of incidents of non-compliance with regulations and voluntary codes concerning the event and its products and services information and labeling, by type of outcomes.

PR5 Practices related to customer satisfaction, and the satisfaction of attendees and participants who are content providers, including results of surveys measuring customer satisfaction.

MARKETING COMMUNICATIONS

PR6 Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.

PR7 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.

CUSTOMER PRIVACY

PR8 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.

COMPLIANCE

PR9 Monetary value of significant fines for noncompliance with laws and regulations concerning the event and the provision and use of its products and services.

FOOD AND BEVERAGE

EO8 Percentage of and access to food and beverage that meets the organizer's policies or local, national or international standards.

Sourcing

SOURCING

EO9 Type and sustainability performance of sourcing initiatives.

EO10 Type, amount and impact of benefits, financial and in kind, received by the event organizer from suppliers.

Legacy

SOFT LEGACIES

EO11 Number, type and impact of sustainability initiatives designed to raise awareness, share knowledge and impact behavior change and results achieved.

EO12 Nature and extent of knowledge transfer of best practice and lessons learned.

FOOD AND BEVERAGE

EO13 Number, type and impact of physical, and technological legacies.

Standard Disclosures: Management Approach

The Disclosure(s) on Management Approach is intended to address the organization's approach to managing the sustainability topics associated with risks and opportunities.

The organization can structure its Disclosure(s) on Management Approach to cover the full range of Aspects under a given Category or group its responses differently. However, all of the Aspects associated with each category should be addressed regardless of the format or grouping.

Disclosures on Management Approach include:

- Goals and performance
- Policy
- Organizational responsibility
- Training and awareness*
- Monitoring and follow up*
- Additional contextual information

*not applicable to Economic (EC) indicators

Decision Tree for Boundary Setting
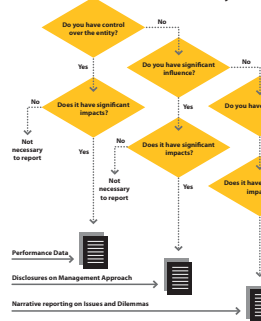
A sustainability report should include in its boundary all entities that generate significant sustainability impacts (actual and potential) and/or all entities over which the reporting organization exercises control or significant influence with regard to financial and operating policies and practices.

D Communication approaches and tools from ISO14063

Technique	Description	Strengths	Weaknesses	Keep in mind
Websites	Electronic communication medium, accessible to all online external and internal interested parties. Can include downloadable reports, educational material, or links to websites where users can provide feedback to the organization.	Offer great potential to reach out to many people on many issues (and to offer tailored information). Easy to update, with potential to effect two-way communication.	Companies often put brochure ware on their websites, which misses the opportunity for interactivity (e.g. video, real data, e-mail feedback).	Keep technical computer requirements to a low level - not everybody has the latest computer hardware. Need not be expensive. Answers to frequently asked questions can be provided on the website, with a phone number provided for more detailed inquiries.
Environmental or sustainability reports	Comprehensive presentation of commitment and performance on a number of key issues. Extracts or summaries of these reports can be included in other communication of the organization, e.g. financial reports.	Opportunity to address multiple issues in depth. Basic approach for building trust and credibility. Create internal transparency about all relevant issues of an organization.	Hard work to produce and can be difficult to update frequently. May provide information in a form that does not permit comparison with similar organizations. May set expectations that one will be distributed every year.	Address external and internal interested parties' interests. Include difficulties and failures as well as successes. Appropriate sector reporting standards or indicators should be used to enable benchmarking.
Printed material (reports, brochures and newsletters)	*Report or brochures* — A brief summary of the facility or specific project of interest, key issues and how people can participate. *Newsletter* —Periodic update of facility activities. Informs and maintains links with interested parties.	Can cover a single issue if necessary. Inexpensive and quick to produce. Informs large numbers of people. Newsletters can be effective for both external and internal interested parties.	Can be misinterpreted. Only basic information given. No direct feedback. May be difficult to distribute in remote areas.	Issues must be researched. Use basic language. Use photos and maps. Be objective. Include contact name, telephone number and address. Literacy may be an issue and cartoons or graphics can help.
Product or service information labels or declarations	Description of the significant environmental issues associated with a product service. In the case of products, it can be attached to product or available separately.	Can inform customers about the environmental attributes of a product or service.	May cause confusion because information is presented in brief form.	Form and content of environmental product labels may conform to the requirements of ISO 14020, ISO 14021, ISO 14024 and ISO 14025
Posters/ Displays	A description of a project, highlighting issues and set up in a public place.	Provide general information at relatively low costs. Reach many that may not participate otherwise.	Giving information, rather than receiving it.	Keep to main points. Use photos and maps. Update regularly. Advertise the location of the display. Provide contact name and number.
Letters	Letters on specific issues to and from named individuals.	Can address particular interested parties' needs. Quick and easy to produce.	Can be overly formal. Generally poor way to communicate complex information.	Reading level of recipients. Make one argument well.

Technique	Description	Strengths	Weaknesses	Keep in mind
E-mail	Electronic method of sending information and messages. Offers an opportunity to send electronic copies of paper publications.	Inexpensive and easy way for people to send and receive messages and information. Quick exchange, dissemination is immediate. Opportunity to reach a large number of people quickly.	Not everyone has access to a computer or the ability to access e-mails. Message might be deleted before it is read if people think it is unimportant.	When sending attachments, ensure that the recipient has access to compatible software.
Media/ Newspaper feature articles	Explain features of a facility or project.	Can reach a large audience. Convenient for the public. Good vehicle for education.	Likely to be edited by the paper so that only part of the story is told. In remote areas or developing countries, not necessarily widely available.	Local media and nationwide media may require different approaches, style and level of detail.
Media/News releases	Information is prepared and distributed to the media for its use.	An effective and cheap way to get publicity and interest.	Media will not cover unless the story is deemed newsworthy. Likely to be edited to meet guidelines.	Avoid misrepresenting the organization's environmental performance.
Media/ Advertising	Paid for promotional material, e.g. a straight advert in a newspaper, or sponsorship of a section (such as the environment page of the regional paper).	Reaches a large audience.	Can be expensive. May have limited life span. Limited opportunity to describe complex issues.	Audience profile of publication/programme within which the advertisement appears.

Technique	Description	Strengths	Weaknesses	Keep in mind
Public meetings	A way to present information and exchange views. Addresses specific agenda or project aspect. Consists of presentations and question-and-answer sessions or formal, timed testimony.	Seen as "legitimate" consultation. Information provided to large number of people. Costs are low. People usually willing to attend.	Interactions can be limited. Does not ensure all views are heard. May become an emotional shouting match. Vocal minority may dominate.	Often best to use after smaller activities (interviews, focus groups) to know what the interested parties' reaction will be in advance. Advertise the meeting well. Staff needs proven experience. Use an independent chairperson and/or a facilitator/moderator if possible.
Interested party interviews/ Personal contact	Talking with people in their homes, offices, or a neutral location.	Two-way exchange of information. People feel they have been heard. Specific issues can be addressed. An honest talk may build trust. Interviews help identify key issues and concerns and establish relationships.	Difficult to identify all interested parties. Time constraining. Non-community feel. May be threatening for some. May sometimes be culturally inappropriate.	Identify individuals who represent the types of interested parties who could be or are being affected by a specific activity. Accept that some people may want professional representation. Often good to include influential interested parties. Meet at a location that is convenient for interested parties.
Focus groups	Meeting with a small group of interested parties with a similar background (e.g., government officials or residents) to discuss a particular topic.	Allows a free exchange of ideas because participants feel comfortable being with their peers. Often a consensus can be reached about the most important issues.	Time consuming to conduct focus groups with all important interested parties.	Often best used after some initial interviews with interested parties to identify the main issues that may be raised.
Surveys	Questionnaires used with interested parties (may be conducted by an independent organization if deemed necessary) to gather demographic information from the respondents and indicate their issues and concerns.	Helpful to use when a company is planning to establish itself in a community or if a major change in operations is being considered. Also good to update on some regular basis (e.g. every 2 years).	Surveys may be labour intensive depending on the complexity of the questionnaire, the way questions are asked (personally or via web for example), the number of persons in the sample and the number and size of the geographical locations chosen.	Surveys can be conducted door-to-door or over the telephone. They may also be written or be performed over the internet.
Open houses, Information days, Site visit, Videos	Open houses are usually held at a central, public spot, and provide a chance for people to ask questions and discuss issues. Information days can be combined with site visits to give the public a chance to see a facility first hand and ask questions. Videos can be used at any of these events to explain facility operations.	Allow for direct interaction. Provide opportunity to correct misinformation and explore issues. Can be useful for reaching both external and internal interested parties.	Are more giving than receiving. Can be expensive, require many staff hours. Rely on staff knowledge and skills.	Must be well advertised. Staff must be well briefed. Project manager should be present. Issues raised must be recorded. Staff should not be defensive but be listening actively to interested parties' comments.

Technique	Description	Strengths	Weaknesses	Keep in mind
Guided tours with an environmental focus	Visits offered to target groups to areas or installations of interest to the organization.	Provide opportunity for face-to-face contacts between the organization personnel and the visiting parties. Allows on-the-spot opportunity to show the organization's environmental activities.	May be interpreted as a public relations exercise if only the good aspects are shown. Is limited in terms of the number of people reached by the effort. Can be expensive, require many staff hours. Rely on staff knowledge and skills.	The visit should touch on the issues directly related to the organization's products, processes and activities or to issues related to the organization's business.
Workshops, Conferences, Dialogue events	They are opportunities for a range of interested parties to discuss ideas, concerns, and issues.	They can be very productive and helpful in reaching consensus on issues with high priority.	They can be time-consuming to organize to ensure that a good mix of interested parties is present.	It is usually most effective to host such an event after either interviews or focus groups to provide information on the type of issues that may be raised.
Media/Radio interviews	Short programmes usually aimed at discussing or responding to narrow or focused issues.	Avenue to reach many people.	It is not possible to control the questions that will be asked. Unless the radio station permits listeners to phone in, it is difficult to have any type of exchange.	Keep messages sharp, clear, and simple. Give these interviews if some major decision is being considered that would be of interest to the broad community.
Citizen Advisory Groups or Community Liaison Groups	Group made of people from outside the organization with various interests and expertise that meet periodically to give advice on environmental issues from an interested party point of view.	Investigate issues, put forward suggestions. Two-way exchange of information. Shows that the organization is willing to work with people. Helps maintain the visibility of the organization in the community.	Can have limited power. May not represent all interests, different levels of expertise. Information not always passed on to community. Advisory group members may get out of touch with those they represent.	Must represent full range of interests. The role and authority of the group must be clearly defined. Should have pre-determined life span. Members must communicate with the community.
Help desk	Phone advice and information available to interested parties about the environmental and other aspects of products.	Provides opportunity for interested parties to ask and receive responses to specific questions about products.	Calls may cover any subject. Callers may not always listen carefully to answers and may therefore misinterpret responses.	Staff must be well trained and well informed about environmental aspects of the organizations activities, products and services. If responding to difficult questions, it is sometimes better to offer to get back to the caller or to send a written response.

Technique	Description	Strengths	Weaknesses	Keep in mind
Presentation to groups	Talks to interested groups, usually held at the group's regular meeting place. A short presentation is followed by a question and answer session. May be used for internal or external groups.	Groups can be targeted, information can be tailored to meet group needs, and information may be passed to others. The host group may do some of the work (inviting people). Useful for indigenous communities.	Potential for hostile audience reaction. If used alone can fail to reach sections of the community.	Use it to develop working relationships. Do not exclude non-supportive groups. Provide written material to be considered before meeting. Leave written material to be taken home.
Interested party dinners/ Sustainable business dinners	Series of group meetings bringing together different interested parties either to launch a report or discuss sustainability.	Participants benefit from sharing their views (e.g. enjoy a meal), first-hand interested parties' views obtained. Constructive atmosphere in which to discuss sustainability.	Difficulties in selecting guests and steering conversation to sustainability.	Can be of different sizes, e.g. large with regional and local interested parties, or small meetings with less than 10 participants.
Theatre presentations	Use of a theatrical format to present environmental information to internal or external interested parties.	Can attract attention of interested parties. Can reach interest parties who may not read written materials.	It may be difficult to develop presentations that are appropriate for groups with varying levels of knowledge, understanding and interest.	Presentations must be well done, lively and must avoid preaching to the audience. Consider using professional actors.

Technique	Description	Strengths	Weaknesses	Keep in mind
Cooperative projects	Projects carried out jointly by an organization and groups of interested parties.	Can build trust and co-operation through working together to achieve a mutual goal.	Interested parties may have unrealistic expectations about the input and resources that an organization can provide.	In developing co-operative projects be sure to define clearly the project goals, and the roles, responsibilities, and resources to be provided by each participant.
Sustainability agreement	An agreement reached by an organization and a community to mutually commit to sustainable development.	Assists in building relationships between a community and an organization that will foster environmental communication and interaction. Benefits can include having the organization recognized as a leader committed to improving quality of life and the environment.	Time and resources are needed to maintain community relationships.	If an organization fails to meet its commitment, its reputation may suffer because of the visibility of the agreement.
Art exhibitions	Display of artworks organized around environmental themes.	Encourages involve-ment of external and/or internal interested parties who may not be attracted by more conventional approaches.	May be time consuming to organize.	Exhibitions should be available for viewing during hours when people have time to attend, e.g. evenings and weekends.