

⚡ Electric Utilities Sector Supplement—Reference Sheet

Principles for Defining Report Content

MATERIALITY 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.

Standard Disclosures: Profile

Introductory Section to EUSS

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; 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 trends, risks, and opportunities on the long-term prospects and financial performance of the organization. This should concentrate specifically on information relevant to financial 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 brands, products, and/or services. The reporting organization should indicate the nature of its role in providing these 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 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 employees;
 - Net sales (for private sector organizations) or net revenues (for public sector organizations);
 - Total capitalization broken down in terms of debt and equity (for private sector organizations); and
 - Quantity of products or services provided.
- 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 shareholders); 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 or more 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.

EUSS ORGANIZATIONAL PROFILE PROTOCOLS

- EU1** Installed capacity, broken down by primary energy source and by regulatory regime.
- EU2** Net energy output broken down by primary energy source and by regulatory regime.
- EU3** Number of residential, industrial, institutional and commercial customer accounts.
- EU4** Length of above and underground transmission and distribution lines by regulatory regime.
- EU5** Allocation of CO2e emissions allowances or equivalent, broken down by carbon trading framework.

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.
- 3.6** Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.
- 3.7** State any specific limitations on the scope or boundary of the report.
- 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.
- 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.

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.

KEY TO SECTOR SUPPLEMENT CONTENT

EUxx Denotes new Indicator Protocol.

Sector-specific Commentary is marked by red boxes.

Sector-specific Categories, Aspects, and Indicators are marked by red font.

- 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; 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.
- 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 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 qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.
- 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.

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.

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 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.

This refers primarily to memberships maintained at the organizational level.

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:
- Communities;
 - Civil society;
 - Customers;
 - Shareholders and providers of capital;
 - Suppliers; and
 - Employees, other workers, and their trade unions.
- 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.
- 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.



Source: Global Reporting Initiative—Sustainability Reporting Guidelines, Version 3.0.

The information in this document has been extracted from its original format to provide a summary of the GRI Guidelines. The complete source document can be downloaded for free at www.globalreporting.org



Standard Disclosures: Performance Indicators

INDICATOR HIERARCHY KEY

Categories (6)

ASPECTS	
XX01	Core Indicators are those Indicators identified in the GRI Guidelines to be of interest to most stakeholders and assumed to be material unless deemed otherwise on the basis of the GRI Reporting Principles.
XX01	Additional Indicators are those Indicators identified in the GRI Guidelines that represent emerging practice or address topics that may be material to some organizations but not generally for a majority.

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.
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 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 engagement.
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.
AVAILABILITY AND RELIABILITY	
EU6	Management approach to ensure short and long-term electricity availability and reliability.
EU10	Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime.
DEMAN-SIDE MANAGEMENT	
EU7	Demand-side management programs including residential, commercial, institutional and industrial programs.
EU11	Average generation efficiency of thermal plants by energy source and regulatory regime.
RESEARCH AND DEVELOPMENT	
EU8	Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development.
PLANT DECOMMISSIONING	
EU9	Provisions for decommissioning of nuclear power sites.
SYSTEM EFFICIENCY	
EU12	Transmission and distribution losses as a percentage of total energy.

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 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.
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.
EU13	Biodiversity of offset habitats compared to the biodiversity of the affected 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.
EN22	Total weight of waste by type and disposal method.
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 products and services, and extent of impact mitigation.
EN27	Percentage of products sold 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	
EN29	Significant environmental 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.
LA2	Total number and rate of employee turnover by age group, gender, and region.
EU14	Processes and processes to ensure the availability of a skilled workforce.
EU15	Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region.
EU16	Policies and requirements regarding health and safety of employees and employees of contractors and subcontractors.
EU17	Days worked by contractor and subcontractor employees involved in construction, operation and maintenance activities.
EU18	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training.
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.
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.
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 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 receiving regular performance and career development reviews.
DIVERSITY AND EQUAL OPPORTUNITY	
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.
LA14	Ratio of basic salary of men to women by employee category.

Human Rights

INVESTMENT AND PROCUREMENT PRACTICES	
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.
NON-DISCRIMINATION	
HR4	Total number of incidents of discrimination and actions taken.
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING	
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.
CHILD LABOR	
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor
FORCED AND COMPULSORY LABOR	
HR7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.
SECURITY PRACTICES	
HR8	Percentage of security personnel 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.

Society

COMMUNITY	
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.
EU19	Stakeholder participation in the decision making process related to energy planning and infrastructure development.
EU20	Approach to managing the impacts of displacement.
EU22	Number of people physically or economically displaced and compensation, broken down by type of project.
CORRUPTION	
SO2	Percentage and total number of business units analyzed for risks related to corruption.
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.
SO4	Actions taken in response to incidents of corruption.
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.

DISASTER/EMERGENCY PLANNING AND RESPONSE	
EU21	Contingency planning measures, disaster/emergency management plan and training programs, and recovery/restoration plans.

Product Responsibility

CUSTOMER HEALTH AND SAFETY	
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.
EU25	Number of injuries and fatalities to the public involving company assets, including legal judgments, settlements and pending legal cases of diseases..
PRODUCT AND SERVICE LABELING	
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.
PR5	Practices related to customer satisfaction, 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 provision and use of products and services.

ACCESS	
EU23	Programs, including those in partnership with government, to improve or maintain access to electricity and customer support services.
EU26	Percentage of population unserved in licensed distribution or service areas.
EU27	Number of residential disconnections for non-payment, broken down by duration of disconnection and by regulatory regime.
EU28	Power outage frequency.
EU29	Average power outage duration.
EU30	Average plant availability factor by energy source and by regulatory regime.

PROVISION OF INFORMATION	
EU24	Practices to address language, cultural, low literacy and disability related barriers to accessing and safely using electricity and customer support services.

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*

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.



Source: Global Reporting Initiative—Sustainability Reporting Guidelines, Version 3.0.