Summary

This document provides a comprehensive overview of the Electric Utilities Sector Supplement—Reference Sheet, including information on the organization's governance, key performance indicators, and stakeholder engagement. The report parameters are defined, and the organization's profile is described. The text includes sections on strategic priorities, organizational profile, and key conclusions about progress in addressing determinants of materiality.

Strategic Priorities and Key Topics for the Short-Term

The report should reflect positive and negative impacts of the organization's performance to enable a meaningful assessment of overall economic, environmental, and social performance. It should be clear, complete, and concise, with indicators and definitions for the report boundary, and any issues or concerns that are specifically relevant to the sustainability issues covered in the report.

Governing, Commitment, and Engagement

The report should reflect positive and negative impacts of the organization's performance to enable a meaningful assessment of overall economic, environmental, and social performance. It should be clear, complete, and concise, with indicators and definitions for the report boundary, and any issues or concerns that are specifically relevant to the sustainability issues covered in the report.

Organizational Profile

The report should reflect positive and negative impacts of the organization's performance to enable a meaningful assessment of overall economic, environmental, and social performance. It should be clear, complete, and concise, with indicators and definitions for the report boundary, and any issues or concerns that are specifically relevant to the sustainability issues covered in the report.

1.1 Introduction to EUSS

This section provides a concise introduction to the report, including the report parameters, organizational profile, and key conclusions about progress in addressing determinants of materiality.

1.2 Strategic Priorities and Key Topics

The report should reflect positive and negative impacts of the organization's performance to enable a meaningful assessment of overall economic, environmental, and social performance. It should be clear, complete, and concise, with indicators and definitions for the report boundary, and any issues or concerns that are specifically relevant to the sustainability issues covered in the report.

1.3 Stakeholders

The report should reflect positive and negative impacts of the organization's performance to enable a meaningful assessment of overall economic, environmental, and social performance. It should be clear, complete, and concise, with indicators and definitions for the report boundary, and any issues or concerns that are specifically relevant to the sustainability issues covered in the report.

1.4 Governance

The report should reflect positive and negative impacts of the organization's performance to enable a meaningful assessment of overall economic, environmental, and social performance. It should be clear, complete, and concise, with indicators and definitions for the report boundary, and any issues or concerns that are specifically relevant to the sustainability issues covered in the report.

1.5 Conclusion

The report should reflect positive and negative impacts of the organization's performance to enable a meaningful assessment of overall economic, environmental, and social performance. It should be clear, complete, and concise, with indicators and definitions for the report boundary, and any issues or concerns that are specifically relevant to the sustainability issues covered in the report.
EN9 Goals and performance

EN8 Additional contextual information

EN3 Economic

EN2 Environmental

EC7 Management approach to ensure short and long-term economic performance.

EC4 Demand-side management programs including regulatory regime.

EC3 Initiative to reduce indirect energy consumption and reductions achieved.

EC2 Percentage of employees eligible to retire in the workforce.

EC1 Development and impact of infrastructure projects.

LA9 Health and safety agreements in trade unions.

LA8 Training and education.

LA7 Average for training per year per employee by employer category.

LA6 Percentage of employees receiving regular performance and career development reviews.

LA5 Disproportionate growth of bondholders.

LA4 Ratio of basic salary of men to women by employer category.

LA3 Economic impacts of indirect labor, education, and training for the development of specific skills.

LA2 Overall management approach to energy planning and infrastructure development.

LA1 Labor practices and decent work.

HR10 Practices related to customer satisfaction, including the extent of customer satisfaction.

HR9 Corporate social responsibility.

HR8 Total number and volume of significant spills.

HR7 Biodiversity of offset habitats compared to the biodiversity of the affected area.

HR6 Financial implications and other risks and opportunity for the organization’s activities due to climate change.

HR5 Mandatory and discretionary milestones.

HR4 Understanding and describing significant indirect economic impacts, including the extent of impacts.

HR3 Total number and volume of significant spills by type and weight.

HR2 Procedures for local hiring and proportion of spending on locally-based suppliers.

HR1 Minimum notice period(s) regarding operational planning.

GRI Guidelines that represent emerging practices and topics that may be relevant to some organizations but not generally for a majority.

Standard Disclosures: Performance Indicators

Definition: The GRI Guidelines are those indicators identified in the GRI Guidelines to be of interest to most stakeholders and are those that are generally recognized as relevant by stakeholders or organizations. The guidelines include additional indicators identified in the GRI Guidelines that represent emerging practices and practices that may be relevant to some organizations but not generally for a majority.

**Economic**

**Economic performance**

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

- Financial implications and other risks and opportunities for the organization’s activities due to climate change.

- Coverage of the organizations defined benefit plan obligations.

- Significant financial assistance received from government.

**Market presence**

- Change of rates of mandated entry-level wage compared to local minimum wage at significant locations of operations.

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

- Procedures for local hiring and proportion of spending on locally-based suppliers, included in community at locations of significant operations.

**Indirect economic impacts**

- Development and impact of infrastructure investments and services provided for primarily public benefit through commercial, extend, or pro-bono engagement.

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

- Availability and reliability

- Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime.

- Deman-side management

- Expenditure aimed at providing reliable and recurring source of goods or services.

- Average generation efficiency of thermal plants by energy source and regulatory regime.

- Research and development

- Research and development expenditure and proportion of spending aimed at providing reliable and continuous electricity and promoting sustainable development.

- Plant decommissioning

- Provisions for decommissioning of nuclear power.

**System efficiency**

- Transmission and distribution losses as a percentage of total energy.

**Environmental**

**Materials**

- Materials used by weight or volume.

- Percentage of materials used that are recycled raw materials.

**Energy**

- Direct energy consumption by primary energy source.

- Indirect energy consumption by primary source.

- Energy saved due to efficiency and reliability improvements.

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

- Initiatives to reduce indirect energy consumption and reductions achieved.

**Water**

- Total water withdrawal by source.

- Percentage of freshwater used by withdrawn of water.

- Percentage and total volume of water recycled.

**Regional context**

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