

Question	Eurosif response									
I. General principles and key attributes of the non-financial information Q1. What aspects of disclosure of non-financial information do you think that should be addressed by the GUIDELINES?	Please, order in terms of importance (1 least important, 9 most important)									
		1 (least important)	2	3	4	5	6	7	8	9 (most important)
	*Materiality/Relevance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
	*Usefulness	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	*Comparability	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	*Avoiding undue administrative burden	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
	*Comprehensiveness	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	*Fairness and balance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	*Understandability	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	*Reliability	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	

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Please specify what other aspect of disclosure of non-financial information should be addressed by the GUIDELINES:	Reporting timeframe of at least 3 years.																																																																	
Q2. Who should be considered in your opinion the main audience of the non-financial statement? Please, check the box of the alternative that you consider more appropriate.	<input type="radio"/> The shareholders <input type="radio"/> The investment community in a broad sense <input type="radio"/> Users of information with an economic interest, such as suppliers, customers, employees, etc. <input checked="" type="radio"/> All users of information (including consumers, local communities, NGOs, etc.) <input type="radio"/> Other																																																																	
Q2.1 Could you please provide a brief explanation on your answer regarding who should be considered the main audience of the non-financial statement?	The larger community of stakeholders: investors, regulators, third parties service providers, Asset Managers, pension funds, civil society, company employees.																																																																	
Q3. In your opinion, what features make a piece of information relevant (or material) for the purposes of the non-financial statement? Please, order in terms of importance (1 least important, 7 most important)	<p>Please, order in terms of importance (1 least important, 7 most important)</p> <table border="1"> <thead> <tr> <th></th> <th>1 (least important)</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7 (most important)</th> </tr> </thead> <tbody> <tr> <td>*Useful for the management/directors of the company</td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> </tr> <tr> <td>*Relevant for shareholders or investors' decision-making</td> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> </tr> <tr> <td>*Relevant for stakeholders in general</td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> <td><input type="radio"/></td> </tr> <tr> <td>*Necessary to understand the impacts of the company's activity</td> <td><input checked="" type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> </tr> <tr> <td>*Necessary to understand the company's development, performance and position</td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> </tr> <tr> <td>*Necessary to understand how the company manages non-financial risks</td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> </tr> <tr> <td>Other</td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> </tr> </tbody> </table>			1 (least important)	2	3	4	5	6	7 (most important)	*Useful for the management/directors of the company	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	*Relevant for shareholders or investors' decision-making	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	*Relevant for stakeholders in general	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	*Necessary to understand the impacts of the company's activity	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	*Necessary to understand the company's development, performance and position	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	*Necessary to understand how the company manages non-financial risks	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Other	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Please specify what other features make a piece of information relevant (or material) for the purposes of the non-financial statement:	Helpful in clarifying the company's level of interactions with business partners and service providers to assess its level of accountability in a way to enable investor's decisions.																			
Q3.1 Could you please provide a brief explanation on your answer regarding the features which make a piece of information relevant (or material) for the purposes of the non-financial statement?	Non-financial information should focus on the material aspects for a company, representing a true and fair account of the way it does business and interacts with different stakeholders. Indirect and direct operations should be taken into account also in terms of a reporting framework and in order to give a fair and true account of how companies manage their accountability along the value chain.																			
II. Content of the non-binding guidelines Q4. Do you think that the GUIDELINES will be more useful for companies and users if they set out general principles and key ideas or if they put forward solutions in a detailed manner, including on specific sectoral issues?	<table border="1"> <thead> <tr> <th></th><th>1</th><th>2</th><th>3</th><th>4</th><th>5</th><th>No opinion</th></tr> </thead> <tbody> <tr> <td> * Please, indicate on a scale from 1 to 5 (1 geared towards general principles, 5 high level of detail/prescription) </td><td><input checked="" type="radio"/></td><td><input type="radio"/></td><td><input type="radio"/></td><td><input type="radio"/></td><td><input type="radio"/></td><td><input type="radio"/></td></tr> </tbody> </table>							1	2	3	4	5	No opinion	* Please, indicate on a scale from 1 to 5 (1 geared towards general principles, 5 high level of detail/prescription)	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Q4.1 Could you please provide a brief explanation on your answer regarding whether the GUIDELINES will be more useful for companies and users if they set out general principles and key ideas or if they prescribe solutions in a detailed manner, including on specific sectoral issues?	The guidelines should determine the main issues that are material for companies and investors, and set specific minimum reporting requirements based on reporting standards that companies are already using. For instance, a reference could be the Global Reporting Initiative (GRI) guidelines, used by 74% of the world's largest 250 corporations who report on their sustainability performance.																			
Q5. Please, provide a brief description of how you think that the following matters should be treated in the GUIDELINES, including as appropriate how they should be defined and described:	a. Business model: <i>400 character(s) maximum</i> In this section companies should be asked to describe their Business Model explaining the parameters that define their value proposition according to the product/service they are selling (activities description), the structure of their operations, the geographies in which they are present, their financing and governance structure and the relation with their suppliers (policies).																			

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	<p>b. Policies: <i>400 character(s) maximum</i> The presence of policies should be disclosed on the basis of materiality. Companies should explain what were the triggers that pushed them to issue policies (how they are linked to the Business Model and core values) and indicate the main points that are covered by each.</p> <p>c. Due diligence process: <i>400 character(s) maximum</i> Companies should indicate any measure or process in place to ensure they prevent adverse impacts they might be causing directly or indirectly through their operations or via third parties (Business Partners), in line with the OECD Guidelines for Multinational Enterprises.</p> <p>d. Business relationships: <i>400 character(s) maximum</i> Suppliers (Business Partners), companies do business with should be assessed against their own organisational structures as part of a management due diligence process. Companies should also be able to report on the level of significance the Business Partners represent in their business (tier 1, 2, 3..).</p> <p>e. Key performance indicators –KPIs: <i>400 character(s) maximum</i> Companies should disclose those KPIs which they have identified as relevant and as part of their materiality exercises. They should disclose who are those players and which are those issues that they consider as relevant for them and explain how/through which KPIs they are going to measure their performance in being able to meet the demands of those material issues/shareholders.</p> <p>f. Outcome of policies: <i>400 character(s) maximum</i> Companies should disclose how the economic, environmental and social impacts related to material aspects are managed.</p>

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	<p>g. Principal risks: <i>400 character(s) maximum</i> Companies should be able to assess and report on the main risks classes they have identified for their business and the processes and controls they have put in place to ensure that those risks are mitigated.</p> <p>h. Impact of the activity: <i>400 character(s) maximum</i> Companies should detail the processes they have put in place to assess, monitor and control their impacts in an active way (setting metrics, linked to processes) involving civil society (organising roundtables, running surveys) to follow the trail of their activities.</p> <p>i. Adverse impacts: <i>400 character(s) maximum</i> Following the OECD notion of Adverse Impacts (MNEs guidelines of Responsible Business Conduct), companies should be able to detail the measures they have put in place to prevent and limit any adverse impacts (further detailing how they have determined such adverse impacts and further disclose how directly and indirectly linked those are to their operations and their business relations.</p> <p>j. Information omitted in exceptional cases where disclosure would be seriously prejudicial: <i>400 character(s) maximum</i> There are no circumstances in which disclosures should not be made.</p>

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Q6. How do you think that the GUIDELINES should approach the disclosure of key performance indicators (KPIs)?	<div>between 2 and 2 answered rows</div> <table><tr><td></td><td>1 (best option)</td><td>2 (second preferred option)</td></tr><tr><td>The GUIDELINES should highlight key principles on how to disclose relevant KPIs and complementariness with narrative and/or financial information as applicable</td><td><input type="radio"/></td><td><input type="radio"/></td></tr><tr><td>The GUIDELINES should make reference to KPIs proposed by other frameworks where addressing concrete matters or issues</td><td><input type="radio"/></td><td><input checked="" type="radio"/></td></tr><tr><td>The GUIDELINES should include a comprehensive list of KPIs, general and sectoral</td><td><input checked="" type="radio"/></td><td><input type="radio"/></td></tr><tr><td>The GUIDELINES should provide flexibility for companies to exercise judgement in deciding what KPIs should be included in their disclosures</td><td><input type="radio"/></td><td><input type="radio"/></td></tr><tr><td>Other</td><td><input type="radio"/></td><td><input type="radio"/></td></tr></table>		1 (best option)	2 (second preferred option)	The GUIDELINES should highlight key principles on how to disclose relevant KPIs and complementariness with narrative and/or financial information as applicable	<input type="radio"/>	<input type="radio"/>	The GUIDELINES should make reference to KPIs proposed by other frameworks where addressing concrete matters or issues	<input type="radio"/>	<input checked="" type="radio"/>	The GUIDELINES should include a comprehensive list of KPIs, general and sectoral	<input checked="" type="radio"/>	<input type="radio"/>	The GUIDELINES should provide flexibility for companies to exercise judgement in deciding what KPIs should be included in their disclosures	<input type="radio"/>	<input type="radio"/>	Other	<input type="radio"/>	<input type="radio"/>
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Q6.1 Could you please provide a brief explanation on your answer regarding how you think the GUIDELINES should approach the disclosure of key performance indicators (KPIs)?	The KPIs and other reporting requirements should be accompanied by disclosure of metrics, targets and objectives both quantitative and qualitative and they should be directly correlated to the triple bottom line.																		
Q7. Do you think that the GUIDELINES should include guidance on specific sectoral issues such as responsible supply chain management of conflict minerals? Please, indicate on a scale from 1 to 5 (1 geared towards general principles, 5 high level of detail/prescription)	<table><tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>No opinion</td></tr><tr><td><div><div>*</div><div>Please, indicate on a scale from 1 to 5 (1 geared towards general principles, 5 high level of detail/prescription)</div></div></td><td><input type="radio"/></td><td><input type="radio"/></td><td><input type="radio"/></td><td><input type="radio"/></td><td><input checked="" type="radio"/></td><td><input type="radio"/></td></tr></table>		1	2	3	4	5	No opinion	<div><div>*</div><div>Please, indicate on a scale from 1 to 5 (1 geared towards general principles, 5 high level of detail/prescription)</div></div>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>				
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Q7.1 Could you please provide a brief explanation on your answer regarding whether the GUIDELINES should include guidance on specific sectoral issues such as responsible supply chain management of conflict minerals?	Companies involved in different sectors/industries are facing different business challenges which affect their ability to take into account ESG criteria. Accordingly, companies will consider ‘material’ to them some issues more than others. Along these lines, we are convinced of the value added for companies to make use of specific sectorial guidelines as a guide for their management and reporting.

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<p>III. Interaction with other frameworks and other aspects</p> <p>Q8. How do you think that the GUIDELINES should relate to existing national, international or other EU-based frameworks (such as UN Global Compact, the UN Guiding Principles on Business and Human Rights, OECD guidelines for multinational enterprises, the ILO Tripartite Declaration of principles concerning multinational enterprises and social policy, EMAS, etc.)? Please, order in line with your views (1 least in line, 6 most in line)</p>	<p>Please, order in line with your views (1 least in line, 6 most in line)</p> <table border="1"> <thead> <tr> <th></th> <th>1 (least in line)</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6 (most in line)</th> </tr> </thead> <tbody> <tr> <td>*The GUIDELINES should include detailed solutions and be an exhaustive document in a way that could make unnecessary for companies the use of other guidelines</td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> </tr> <tr> <td>*The GUIDELINES should be complementary to other frameworks</td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> <td><input type="radio"/></td> </tr> <tr> <td>*The GUIDELINES should make reference to other frameworks where addressing concrete matters or specific issues</td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> </tr> <tr> <td>*The GUIDELINES should get general inspiration from other frameworks</td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> </tr> <tr> <td>*The GUIDELINES should explain how content produced in the context of other frameworks could be used in the non-financial statement</td> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> </tr> <tr> <td>*Other</td> <td><input checked="" type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> <td><input type="radio"/></td> </tr> </tbody> </table> <p>* Please specify what other approach you would advocate:</p> <div>Not applicable</div>		1 (least in line)	2	3	4	5	6 (most in line)	*The GUIDELINES should include detailed solutions and be an exhaustive document in a way that could make unnecessary for companies the use of other guidelines	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	*The GUIDELINES should be complementary to other frameworks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	*The GUIDELINES should make reference to other frameworks where addressing concrete matters or specific issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	*The GUIDELINES should get general inspiration from other frameworks	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	*The GUIDELINES should explain how content produced in the context of other frameworks could be used in the non-financial statement	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	*Other	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Q8.1 Could you please provide a brief explanation on your answer regarding how you think the GUIDELINES should relate to existing national, international or other EU-based frameworks?	The guidelines should, where possible and helpful, clearly refer to existing reporting frameworks, in order to guarantee a certain degree of flexibility for companies, while at the same time capitalising on specialist knowledge already in store by companies today (GRI, UN Global Compact, OECD guidelines for MNEs, CDP, etc.).
Q9. Do you think that when preparing the GUIDELINES only the companies included in the scope of the DIRECTIVE should be considered, or that the interests, characteristics and/or requirements of other companies that prepare management reports should be taken into account as well? Please, check the box of the alternative that you consider most appropriate.	<p>Please, check the box of the alternative that you consider most appropriate.</p> <ul style="list-style-type: none"> <input type="radio"/> Specific to the requirements of the companies under scope of the DIRECTIVE <input type="radio"/> Consider all large companies <input checked="" type="radio"/> Consider all companies <input type="radio"/> Focus on the requirements of the companies under the scope of the DIRECTIVE, but also propose best practice for other companies that prepare management reports
Q9.1 Accordingly, do you think that the content of the guidelines should be different according to the targeted companies? Could you please provide a brief explanation?	Guidelines should be adapted to companies taking into account their size, industry and location.
Q10. Does your company disclose annually relevant non-financial information?	<p>Please, check the box of the alternative that you consider most appropriate.</p> <ul style="list-style-type: none"> <input type="radio"/> Yes <input type="radio"/> No <input checked="" type="radio"/> Don't know / no opinion / not relevant

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IV. Disclosures related to board diversity policy Q11. Should the GUIDELINES provide more clarity on what companies should disclose as regards their board diversity?	<p>Please, check the box of the alternative that you consider most appropriate.</p> <p> <input checked="" type="radio"/> Yes <input type="radio"/> No <input type="radio"/> Don't know / no opinion / not relevant </p>
Q11.1 Could you please provide a brief explanation on your answer regarding whether the GUIDELINES should provide more clarity on what companies should disclose as regards their board diversity policy?	Companies should disclose how diversity is incorporated into the process by which director candidates are considered for nomination to a company's board of directors.

About Eurosif

Eurosif – The European Sustainable Investment Forum is the leading European sustainable and responsible investment (SRI) membership organisation whose mission is to promote sustainability through European financial markets. A partnership of national Sustainable Investment Fora (SIFs) across Europe, Eurosif draws from a pool of over 400 organisations and some of the main stakeholders within the sustainable investment industry. These organisations include institutional investors, asset managers, financial services, index providers and ESG research and analysis firms totalling over €8 trillion in assets. Eurosif is also a founding member of the Global Sustainable Investment Alliance, the alliance of the largest SIFs around the world. The main activities of Eurosif are public policy, research and creating platforms for nurturing sustainable investing best practices.

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