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**Q&A from Aligning Corporate Business Strategies with SDGs | 23 June 2021**  
(Training program for Thai listed companies Day 2 of 2)

*Thank you for attending the 2<sup>nd</sup> session of our advanced workshops. Please refer to below questions and corresponding responses that were raised, for your reference and learning.*

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**Q: Thank you for emphasizing "output & outcome". For me, measuring the outcome is rather difficult, esp. in terms of financial value. Can you please recommend tips on how to set an appropriate sustainability outcome?**

The following strategies might be helpful:

1. Social Return on Investment (SROI) has a methodology to monetize the outcome.
2. Look at the 15 data set for the 5-impact dimension - this will help with developing outcome - try to respond to as many possible of the 15 data category, but in principle the What, Who and How much will help to get you to "outcome". The Contribution and Risk are more addressing Input.
3. Look at SDGs Targets and Indicators - it should inspire your outcome.

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**Q: Please explain the meaning of Water withdrawal**

Please see GRI 303 (2018) – Water Withdrawal refers to “the sum of all water drawn from surface water, groundwater, seawater, or a third party for any use over the course of the reporting period.”

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**Q: For Hydropower power plant, how do you calculate the impact? Is it from the construction period or from current operation? If from current operation, then, there is much less impact on environment. How would you suggest minimizing this?**

As a company, ENEL did an environment study to ensure that their hydro power plant is not affecting the river biota, so they do this beyond compliance in setting up the plant at the beginning. About minimizing impact, we would suggest you consult with environment specialist to identify the indicators and measurement methodology.

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**Q: So far, we are talking about empowerment of women. However, if we focus on discrimination, any policy should benefit whatever sex equally, is that so?**

That is correct. However, in the current practices, women are still disproportionately affected by socio-cultural norms. As we can see, women are still underrepresented in many workplaces, and few women (compared to men) become leaders. It is very important to have policies to address the underrepresentation of women.

**Q: If the water from third party is mixed with reclaim water, do we have to count the reclaim water as the water consumption?**

Referring to the GRI Standards 303 (Water), water from 3rd party can be reported by using GRI 303-3. Reclaim water can be classified as source of water efficiency.

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**Q: As discussing last time, I left a question on donation related to organisation's products whether it could map with any SDGs?**

It depends on the products/services and the intention. If you are donating excess energy to the poor neighbourhood who has lack of access to electricity, this can fall under SDG 7 on access to electricity.

If you are donating excess products, but there is no clear intention, it is not necessary to tag to any SDGs.

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**Q: Which GRI Indicators can we use measure impacts of community development? And what areas can we measure achievements of community development?**

It depends on the input and output of the program. If the design is to increase the capacity of community to become supplier or workforce - it fits nicely to GRI 204-1 on proportion of local procurement and GRI 401 on workforce. But if this something like livelihood project - nothing to do with your supply chain - you can use GRI 413 on local community. For your note, the impact measurement methodology and metrics should be developed by you, and tailor the methodology with your intervention.

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**Q: If sustainability report follow GRI Standards for climate and energy, is this equivalent to TCFD?**

Please make sure that you respond to the 11 recommendations of TCFD. In terms of the reporting structure, the structure of the TCFD report can be a standalone page on TCFD or it can be embedded in the sustainability report. If it is embedded in your report, it would be good if you provide something like GRI Content Index, so readers will know where to find the 11 TCFD recommendations.

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