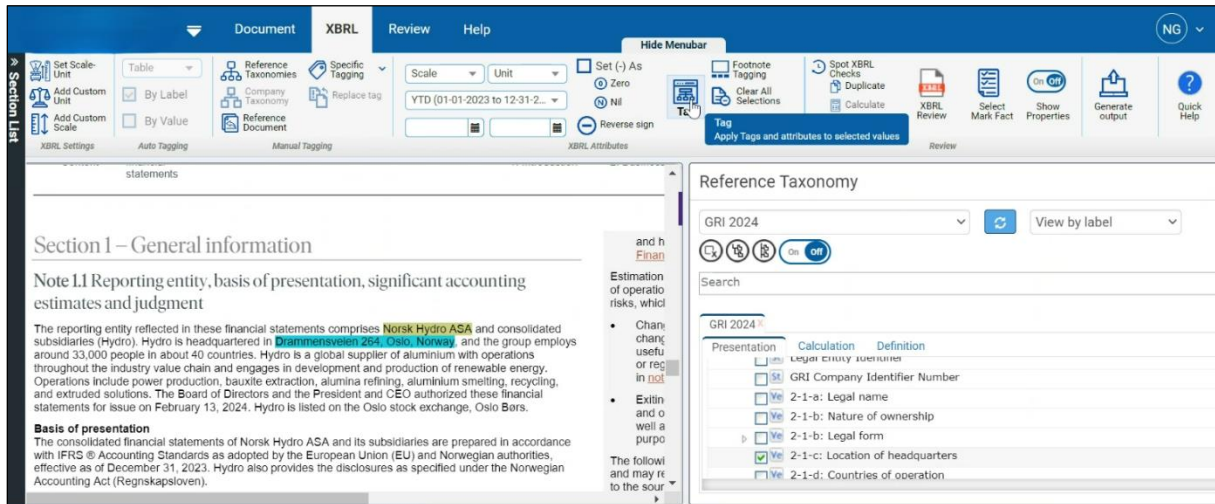


Examples of reported GRI disclosures – inline tagging and use of webform

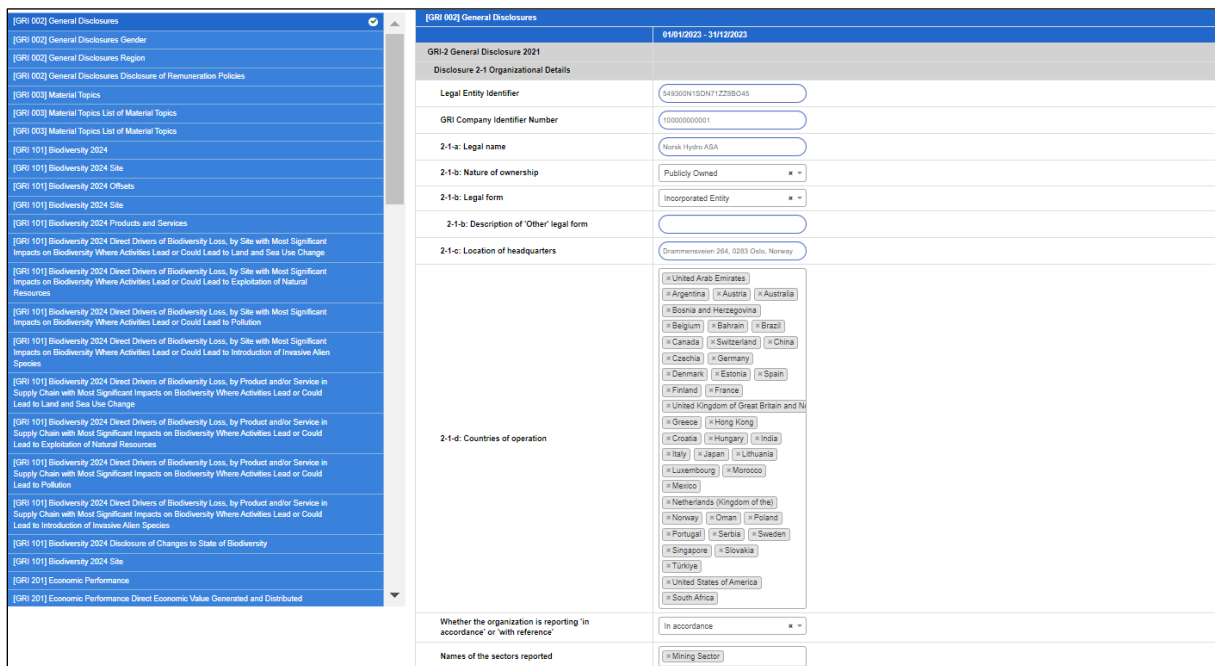
This document provides examples of how GRI reported information can be tagged inline or entered manually via the GRI webform. This information is provided to support the public consultation on the [draft] GRI Sustainability Taxonomy, running from 11 June 2024 to 11 August 2024.

We are grateful to Norsk Hydro for permitting use of their 2023 sustainability report in order to develop the reporting examples used in this consultation. These examples were generated by GRI and any errors in them are the responsibility of GRI.

GRI 2-1: Organizational details (inline tagging and webform examples)

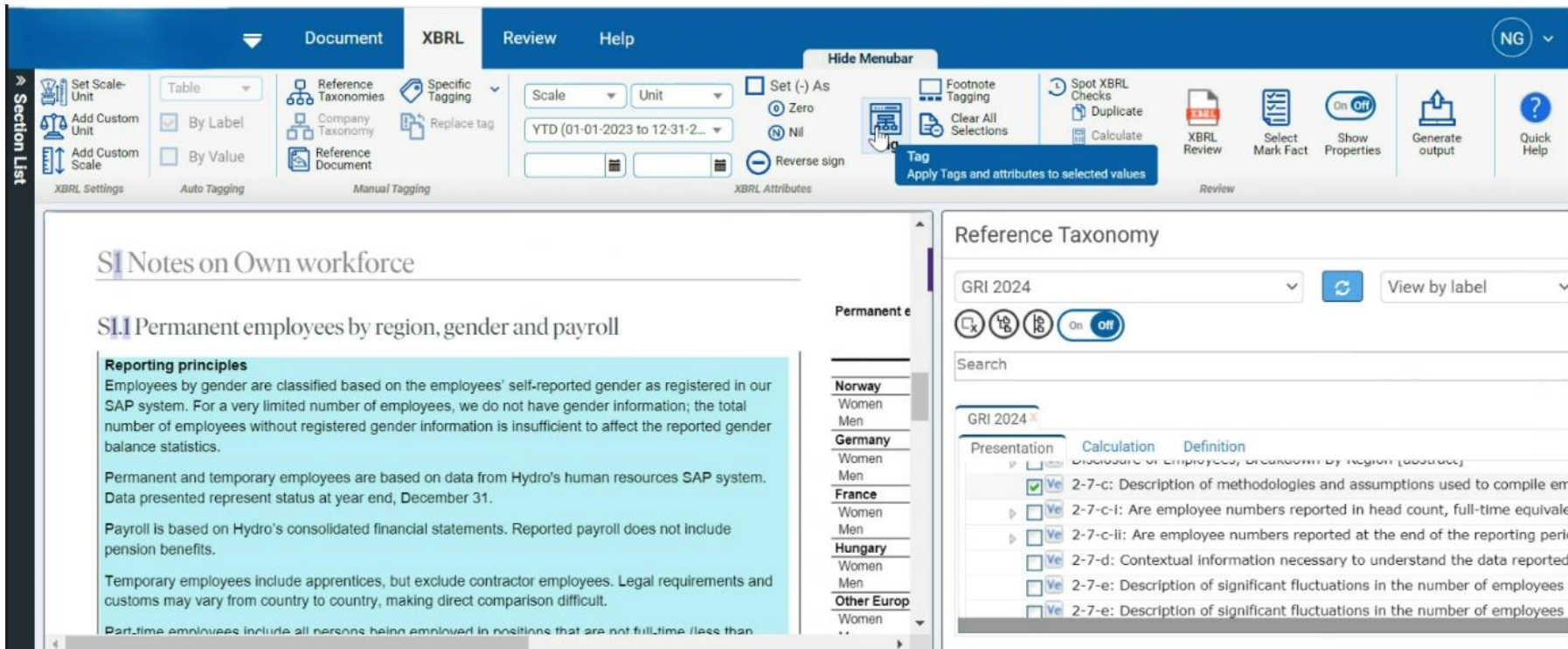


In the example of inline tagging above, 2-1-a: *Legal name* has already been tagged in the original report (shown on the left of the image, with yellow highlighted text), while 2-1-c: *Location of headquarters* (cyan highlighted text) is in the process of being tagged using the [draft] GRI Sustainability Taxonomy (shown in the 'Reference Taxonomy' panel on the right of the image).



In the webform, information will be entered directly. Note that 2-1-b: *Nature of ownership*; 2-1-b: *Legal form* and *Whether the organization is reporting 'in accordance' or 'with reference'* are enumerations, with the answer selected by the report preparer from a list by the requirements of the GRI Standards.

GRI 2-7: Employees (inline tagging example)



In the example above, the narrative disclosure 2-7-c: *Description of methodologies and assumptions used to compile employee data* is tagged inline in the original report (on the left of the image) by selecting the text corresponding to the required description (selected in the 'Reference Taxonomy' panel on the right of the image).

GRI 202-2: Proportion of senior management hired from the local community (inline tagging example)

The screenshot displays an XBRL reporting interface with three main panels:

- Table (Left):** 'Local representation in senior management'. The table shows the percentage of senior management hired from the local community for various locations from 2019 to 2023. The 2023 value for 'Production sites in Norway' is highlighted in cyan (100%).
- Typed Dimension (Middle):** A configuration panel for 'SignificantLocationsOfOperationAxis'. It lists members for the dimension:
 - Norway - Production sites in Norway
 - Norway - Aluminium Metal management team
 - Norway - Extrusions management team
 - Brazil - Paragominas, Pará
 - Brazil - Barcarena, Pará
 - Brazil - Bauxite & Alumina management team
- Reference Taxonomy (Right):** A panel showing the GRI 2024 taxonomy. The item '202-2-a: Percentage of senior management that are hired from the local community' is selected and highlighted in cyan.

In the example of inline tagging above, reporting the disclosure requires the use of a 'typed dimension' to define *Significant Locations of Operation*. The components ('members') of the typed dimension are defined by the user (see middle panel of the image) and the report preparer is in the process of tagging the taxonomy data point *202-2-a: Percentage of senior management that are hired from the local community* for production sites in Norway (cyan highlighted text in the original report, on the left of the image).

GRI 202-2: Proportion of senior management hired from the local community (webform example)

In the example above, narrative text is being entered to report the data point *202-2-b: Definition used for 'senior management'*.

GRI 303-3: Water withdrawal (inline tagging example)

The screenshot displays the XBRL software interface. The main window shows a table titled 'Total water interaction' with columns for 'High quality', 'Low quality', and years from 2023 to 2019. The table is divided into sections: 'Water withdrawal, by source', 'Water discharges, by destination', and 'Water consumption, by type'. Individual values in the table are tagged with XBRL dimensions. On the right, the 'Reference Taxonomy' panel is open, showing the 'GRI 2024' taxonomy. Under 'Disclosure 303-3 Water withdrawal', the 'Water Withdrawal [table]' is expanded, showing a hierarchy of categories like 'Surface water', 'Groundwater', 'Seawater', and 'Produced water'. The '303-3-a: Total water withdrawal from all areas' is selected, and its members are visible at the bottom.

Million m ³	High quality	Low quality	2023	2022	2021	2020	2019
Total water interaction							
Water withdrawal, by source							
Surface water withdrawal	73.7	16.3	90.0	94.6	100.7	87.3	92.9
- Surface water (river, stream, lake)	48.4	16.3	64.7	68.8	72.0	66.5	70.9
- Rainwater capture	25.3	0.0	25.3	25.8	28.7	20.8	22.1
Ground water	1.2	12.2	13.4	12.4	12.4	12.1	11.2
Seawater	0.0	164.7	164.7	165.6	163.2	173.2	166.8
Third-party Supply (e.g. municipal)	3.9	11.8	15.7	16.1	16.5	14.9	16.4
Total Water withdrawal	78.8	204.9	283.7	288.7	292.8	287.5	287.3
Water discharges, by destination							
Surface water (river, stream, lake)	39.1	15.5	54.6	64.7	68.9	60.9	61.4
Ground water	0.0	0.1	0.1	0.1	0.0	0.0	0.0
Seawater	9.0	186.2	195.2	198.0	196.4	205.9	198.7
Third-party Supply (e.g. municipal)	0.9	15.7	16.6	15.6	16.6	14.5	16.6
Total Water discharges	49.1	217.5	266.6	278.3	282.0	281.3	276.7
Water consumption, by type							
Evaporation	0.9	2.7	3.6	3.9	1.1	0.9	1.7
Entrainment in product	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Entrainment in waste	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Process loss	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Other	0.1	13.4	13.5	6.4	9.7	5.3	8.9
Total Water consumption	1.0	16.2	17.2	10.3	10.8	6.3	10.6

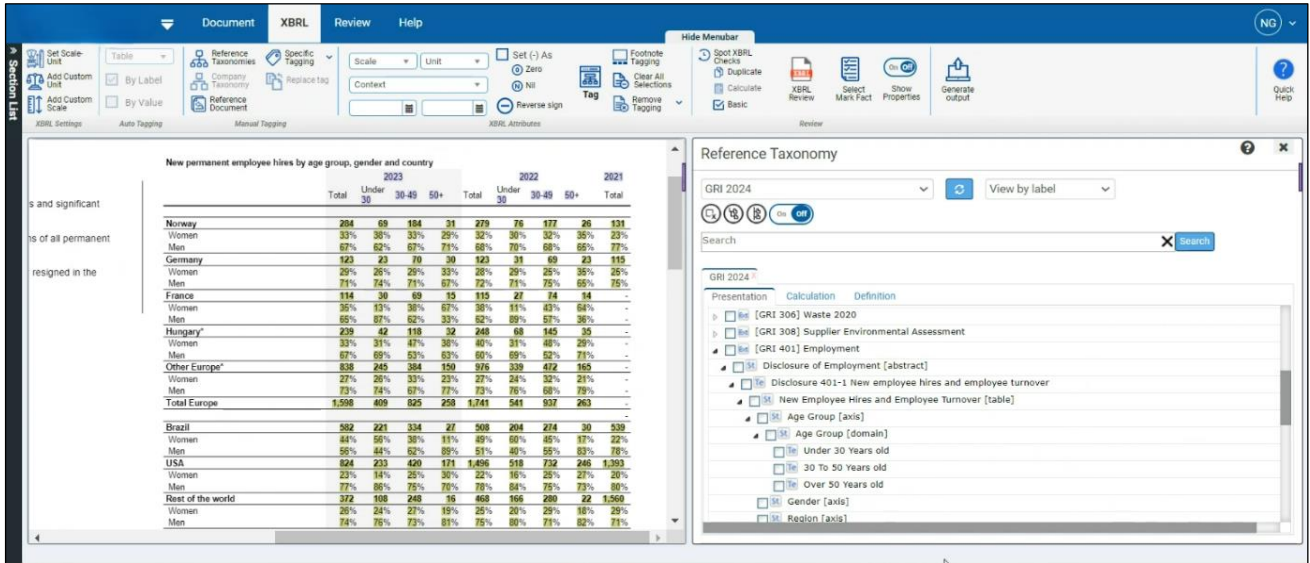
This example demonstrates inline tagging of detailed tables of data. Individual values in the table in the original report (on the left side of the image) are tagged according to the Sources of Water, which is defined using an explicit dimension with components ('members'): *Surface water*, *Groundwater*, *Seawater*, *Produced water* and *Third-party water* in the 'Reference Taxonomy' panel on the right of the image.

GRI 305-1: Direct (Scope 1) GHG emissions (webform example)

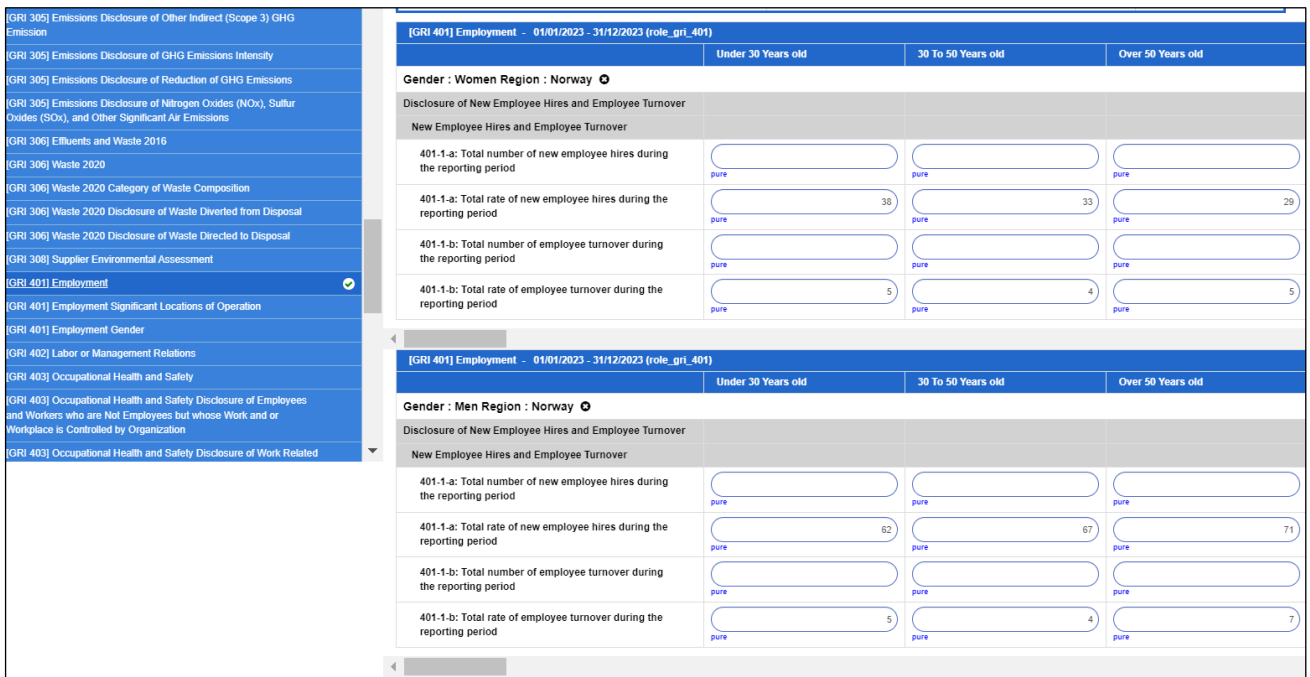
Products and Services on Biodiversity		[GRI 305] Emissions Disclosure of Direct (Scope 1) GHG emissions - 01/01/2023 - 31/12/2023 (role_gri_305-1)	
		Scope 1 GHG emissions	
[GRI 304] Biodiversity Level of Extinction Risk		Disclosure of Direct (Scope 1) GHG emissions	
[GRI 305] Emissions	✓	Direct GHG Emissions	
[GRI 305] Emissions Disclosure of Direct (Scope 1) GHG emissions	✓		
[GRI 305] Emissions Disclosure of Energy indirect (Scope 2) GHG emissions	✓	305-1-a: Gross direct (Scope 1) GHG emissions	<input type="text" value="6790000"/> ^{CO2e}
[GRI 305] Emissions Disclosure of Other Indirect (Scope 3) GHG Emission	✓	305-1-b: Gases included in the calculation	<input type="text"/>
[GRI 305] Emissions Disclosure of GHG Emissions Intensity	✓	305-1-c: Biogenic CO2 emissions	<input type="text"/> ^{pure}
[GRI 305] Emissions Disclosure of Reduction of GHG Emissions		305-1-d: Start date for the base year	<input type="text"/>
[GRI 305] Emissions Disclosure of Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions	✓	305-1-d: End date for the base year	<input type="text"/>
[GRI 306] Effluents and Waste 2016		305-1-d-i: The rationale for choosing the base year	Text Block
[GRI 306] Waste 2020		305-1-d-ii: Emissions in the base year	<input type="text"/> ^{pure}
[GRI 306] Waste 2020 Category of Waste Composition		305-1-d-iii: The context for any significant changes in emissions that triggered recalculations of base year emissions	Text Block
[GRI 306] Waste 2020 Disclosure of Waste Diverted from Disposal		305-1-e: Source of the emission factors	Text Block
[GRI 306] Waste 2020 Disclosure of Waste Directed to Disposal		305-1-e: Global warming potential (GWP) rates used, or a reference to the GWP source	Text Block
[GRI 308] Supplier Environmental Assessment		305-1-f: Consolidation approach for emissions	<input type="text"/>
[GRI 401] Employment		305-1-g: Standards, methodologies, assumptions, and/or calculation tools used.	Text block added
[GRI 401] Employment Significant Locations of Operation			
[GRI 401] Employment Gender			
[GRI 402] Labor or Management Relations			
[GRI 403] Occupational Health and Safety			

This example includes multiple fields reporting information of different data types, including numerical date (e.g. 305-1-a: *Gross direct (Scope 1) GHG emissions*); dates (e.g. 305-1-d: *Start date for the base year*); long string/ textblocks (e.g. 305-1-d-i: *The rationale for choosing the base year*), and enumerations (e.g. 305-1-f: *Consolidation approach for emissions*).

GRI 401-1: New employee hires and employee turnover (inline tagging and webform examples)



In the example of inline tagging above, data on new permanent employee hires is reported using ‘typed dimensions’ – region and gender – for which the report preparer defines the components, and an ‘explicit dimension’ – age, which is predefined in the [draft] GRI Sustainability Taxonomy in the ‘Reference Taxonomy’ panel on the right of the image. Typed dimensions are frequently used to define age in the GRI Sustainability Taxonomy, but in GRI 401-1 the disclosure requirements specify the categories of age that need to be reported.



In the webform, report preparers can still define which values of region and gender they will be reporting using, but data is entered directly into tables.