

## Questions to stakeholders

### General information about the respondent

37. Please provide the following details:

(a) Your name: **Lúcia Lima Rodrigues**

(b) Your contact e-mail address: **secretariado@cnc.min-financas.pt**

(c) Your job title/role: **Vice-President**

(d) Name of the organisation on behalf of which you are responding: **Comissão de Normalização Contabilística**

(e) Country of operation: **Portugal**

(f) Which type of respondent are you representing? **National Standard Setter**

(g) Short description of activity/industry:

(h) If you are responding on behalf of a reporting company, are you directly involved in the preparation of corporate reports? **Not applicable**

### Information required on proposed projects

38. Please rank the proposed project topics outlined in paragraphs 12 to 36 above by order of priority, and explain your selection with details of the distinct added value you would expect of a potential European Lab project on each topic:

| <b>Priority</b>                                                                                                                      | <b>Reasoning for your selection and ranking</b>                  |
|--------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| <b>Project 1.1</b> – Reporting on human rights and other social matters in the supply chain                                          | Highest – growing relevance of human rights and human capital    |
| <b>Project 1.2</b> – Reporting on human capital management                                                                           | Highest – growing relevance of human rights and human capital    |
| <b>Project 1.3</b> – Reporting on human capital and social capital impacts of climate adaptation and mitigation policies             | Highest – growing relevance of human rights and human capital    |
| <b>Project 2</b> – Reporting of non-financial risks and opportunities, and linkage to the business model                             | Medium – non financial information is already an ongoing process |
| <b>Project 3</b> – Reporting on the materiality assessment process and outcomes for Environment, Social and Governance (ESG) matters | Medium – subjectivity related to materiality assessments         |