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COMMUNICATION FROM THE COMMISSION

Guidelines on non-financial reporting

(methodology for reporting non-financial information)

(2017/C 215/01)

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1 INTRODUCTION

Directive 2014/95/EU of the European Parliament and of the Council [1] on disclosure of non-financial and diversity information by certain large undertakings and groups ('the Directive') entered into force on 6 December 2014. This Directive amends Directive 2013/34/EU [2] on the annual financial statements, consolidated statements and related reports of certain types of undertakings. Companies concerned will start applying the Directive as of 2018, on information relating to the 2017 financial year.

[1] OJ L 330, 15.11.2014, p. 1.
[2] OJ L 182, 29.6.2013, p. 19.

Greater transparency is expected to make companies ([1]) more resilient and perform better, both in financial and non-financial terms. Over time this will lead to more robust growth and employment and increased trust among stakeholders, including investors and consumers. Transparent business management is also consistent with longer-term investment.

The disclosure requirements for non-financial information apply to certain large companies with more than 500 employees, as the cost of obliging small and medium-sized enterprises to apply them could outweigh the benefits. This approach keeps administrative burden to a minimum. Companies are required to disclose relevant, useful information that is necessary to understand their development, performance, position and the impact of their activity, rather than an exhaustive, detailed report. Furthermore, disclosures may be provided at group level, rather than by each individual affiliate within a group. The Directive also gives companies significant flexibility to disclose relevant information in the way that they consider most useful, including in a separate report. Companies may rely on international, EU-based or national frameworks.

Appropriate non-financial disclosure is an essential element to enable sustainable finance. The European Commission decided on 28 October 2016 to establish a High Level Expert Group on sustainable finance. This builds on the Commission's goal to develop an overarching and comprehensive EU strategy on sustainable finance as part of the Capital Markets Union. The group is expected to submit to the Commission a set of policy recommendations by end of 2017.

UN Sustainable Development Goals and the Paris agreement

In response to the global 2030 Agenda adopted by the General Assembly of the United Nations in September 2015, on 22 November 2016 the European Commission published its Communication on 'The next steps for a sustainable European future' ([2]). The disclosure requirements arising from the Directive make an important contribution towards the Sustainable Development Goals, for example Goal 12 on ensuring sustainable consumption and production patterns ([3]) and Goal 5 on achieving gender equality and empowering all women and girls ([4]).

Those requirements contribute as well to implementing the Paris Climate Agreement, notably greater transparency is expected to lead to financial flows more consistent with a pathway towards low greenhouse gas emissions and climate-resilient development.

Financial Stability Board

At the request of the G20 Finance Ministers and Central Bank Governors, in December 2015 the Financial Stability Board (FSB) established an industry-led Task Force to develop recommendations for voluntary climate-related financial risk disclosures. This complements work carried out by the G20 Green Finance Study Group.

The work of the Task Force has been monitored closely and taken into account, as far as possible, in these guidelines ([5]). In general terms, the Task Force's recommendations concern areas already identified by the Directive, such as governance, strategy, risk management and metrics.

The non-binding guidelines

Article 2 of the Directive refers to 'guidance on reporting' and sets out that 'the Commission shall prepare non-binding guidelines on methodology for reporting non-financial information, including non-financial KPIs, general and sectoral, with a view to facilitating relevant, useful and comparable disclosure of non-financial information by undertakings. […]'

Recital 17 of the Directive states that, when preparing the non-binding guidelines, 'the Commission should take into account current best practices, international developments and the results of related Union initiatives.'

([1]) The guidelines use the term 'company', for ease of reading, when referring to the reporting 'entity', be it a single 'undertaking' or a 'group' through its parent company.
([2]) COM(2016) 739 final.
([3]) Target 12.6: 'Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle'.
([4]) Target 5.5: 'Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic and public life'.
([5]) The final report of the Task Force is expected to be presented to the G20 Summit on 7-8 July 2017.

Irrespectively, companies may choose to use widely accepted, high quality reporting frameworks, and this partially or in full compliance. They may rely on international, EU-based or national frameworks, and, if so, specify the framework(s) that they use.

The Commission encourages companies to avail themselves of the flexibility under the Directive when disclosing non-financial information. The guidelines are not intended to stifle innovation in reporting practices.

Public consultation ([1])

The Commission has undertaken extensive public consultations including a broad, web-based public consultation. The consultation process also included expert interviews, workshops with stakeholders and a consultation with the above-mentioned High Level Expert Group on Sustainable Finance.

National, EU-based, international frameworks

When preparing these guidelines, the Commission reviewed national, EU-based and international frameworks. The guidelines owe a lot to the leadership and knowledge of the organisations behind these frameworks. In particular, the principles and contents described in this document build largely on frameworks such as:

— CDP (formerly the Carbon Disclosure Project);

— the Climate Disclosure Standards Board;

— the OECD Due Diligence Guidance for Responsible Supply Chains from Conflict-Affected and High-Risk areas, and the supplements to it;

— the Eco-Management and Audit Scheme (EMAS) and the related Sectoral Reference Documents;

— the European Federation of Financial Analysts Societies' KPIs for Environmental, Social, Governance (ESG), a Guideline for the Integration of ESG into Financial Analysis and Corporate Valuation;

— Global Reporting Initiative;

— Guidance for Responsible Agricultural Supply Chains of FAO-OECD;

— Guidance on the Strategic Report of the UK Financial Reporting Council;

— Guidelines for Multinational Enterprises of the Organisation for Economic Cooperation and Development;

— Guiding Principles Reporting Framework on Business and Human Rights;

— ISO 26000 of the International Organisation for Standardisation;

— the International Integrated Reporting Framework;

— Model Guidance on reporting ESG information to investors of the UN Sustainable Stock Exchanges Initiative;

— the Natural Capital Protocol;

([1]) Further information on the public consultation process can be found at: http://ec.europa.eu/finance/company-reporting/non-financial_reporting/index_en.htm#related-documents

— Product and Organisation Environmental Footprint Guides;

— the Sustainability Accounting Standards Board;

— the Sustainability Code of the German Council for Sustainable Development;

— the Tripartite Declaration of principles concerning multinational enterprises and social policy of the International Labour Organisation;

— the United Nations (UN) Global Compact;

— UN Sustainable Development Goals, Resolution of 25 September 2015 transforming our world: the 2030 Agenda for Sustainable Development;

— UN Guiding Principles on Business and Human Rights implementing the UN 'Protect, Respect and Remedy' Framework.

Important

This document has been prepared pursuant to Article 2 of Directive 2014/95/EU in order to help companies concerned disclose non-financial information in a relevant, useful, consistent and more comparable manner. This Communication provides non-binding guidelines, and does not create new legal obligations. To the extent that this Communication may interpret Directive 2014/95/EU, the Commission's position is without prejudice to any interpretation of this Directive that may be issued by the Court of Justice of the European Union. Companies using these guidelines may also rely on international, EU-based or national frameworks. This document does not constitute a technical standard, and neither preparers of non-financial statements nor any party, whether acting on behalf on a preparer or otherwise, should claim that non-financial statements are in conformity with this document.

2 **PURPOSE**

The aim of these guidelines is to help companies disclose high quality, relevant, useful, consistent and more comparable non-financial (environmental, social and governance-related) information in a way that fosters resilient and sustainable growth and employment, and provides transparency to stakeholders. These non-binding guidelines are proposed within the remit of the reporting requirements provided for under the Directive. They are intended to help companies draw up relevant, useful concise non-financial statements according to the requirements of the Directive. Significant efforts have been made to avoid undue administrative burden, boilerplate disclosures, or a mere box-ticking exercise.

These non-binding guidelines put the emphasis on relevant, useful and comparable non-financial information in accordance with Article 2 of Directive 2014/95/EU on disclosure of non-financial and diversity information by certain large undertakings and groups.

This guidance is addressed to the companies required by the Directive to disclose non-financial information in their management report. However, the non-binding guidelines could represent best practice for all companies that disclose non-financial information, including other companies not included in the scope of the Directive.

The European Commission has prepared these guidelines to develop a principle-based methodology relevant to companies across all economic sectors and that helps them disclose relevant, useful and comparable non-financial information. In doing so, the Commission has taken into account best practices, relevant developments and the results of related initiatives, both within the EU and at international level.

These guidelines are framed in the context of the management report. However, an alternative presentation of the non-financial statement is possible under Article 1 of the Directive.

The intent is to provide balanced and flexible guidance on reporting non-financial information in a way that helps companies disclose material information consistently and coherently. As much as possible, these guidelines should help ensure comparability across companies and sectors.

This approach recognises the broad diversity of businesses and sectors involved, and of circumstances that companies need to reflect in their reporting. Significant efforts have been made to avoid a 'one-size-fits-all' approach and an overly prescriptive methodology.

The guidelines recognise the importance of linkages and inter-relations of information (connectivity), whether it is between different aspects of non-financial information or between financial and non-financial information.

3 KEY PRINCIPLES

3.1 Disclose material information

Article 1 of the Directive states that companies concerned:

'[…] shall include in the management report a non-financial statement containing information to the extent necessary for an understanding of the undertaking's development, performance, position and impact of its activity […]'

Materiality is a concept already commonly used by preparers, auditors and users of financial information. A company's thorough understanding of the key components of its value chain helps identify key issues, and assess what makes information material.

Article 2(16) of the Accounting Directive (2013/34/EU) defines material information as 'the status of information where its omission or misstatement could reasonably be expected to influence decisions that users make on the basis of the financial statements of the undertaking. The materiality of individual items shall be assessed in the context of other similar items'.

The Directive introduces a new element to be taken into account when assessing the materiality of non-financial information by referring to *information 'to the extent necessary for an understanding of the […] impact of (the company's) activity'* ([1]).

Recital 8 of the Directive states that 'the undertakings which are subject to this Directive should provide adequate information in relation to the matters that stand out as being most likely to bring about the materialisation of principal risks of severe impacts, along with those that have already materialised ([2]). […]'.

The impact of a company's activity is a relevant consideration when making non-financial disclosures. Impacts may be positive or adverse. Material disclosures should cover both in a clear and balanced way. The non-financial statement is expected to reflect a company's fair view of the information needed by relevant stakeholders.

Material information must be assessed in a context. Information that may be material in one context may not be in another. Issues to be considered for inclusion in the non-financial statement are specific to the company's circumstances, taking into account concrete situations and sectoral considerations. Companies within an industry are likely to share similar environmental, social and governance challenges, for instance because of the resources they may rely upon to produce goods and services, or the effects they may have on people, society and the environment. It may therefore be appropriate to directly compare relevant non-financial disclosures among companies in the same sector.

Companies may report on a wide range of potential issues. A company assesses which information is material based on its analysis of how important that information is in understanding its development, performance, position and impact. This materiality assessment should take into account internal and external factors ([3]).

([1]) Article 1(1) of the Directive.

([2]) Recital 8 of the Directive also indicates that '[ ] the severity of such impacts should be judged by their scale and gravity. The risks of adverse impact may stem from undertaking's own activity or may be linked to its operations, and where relevant and proportionate, its products, services and business relationships, including its supply and subcontracting chains'.

([3]) For example, companies could use the preliminary analysis referenced in Annex I of the EMAS Regulation (Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32009R1221)

Example and KPIs

A bank may consider that its own water consumption in offices and branches is not a material issue to be included in its management report. In contrast, the bank may assess that the social and environmental impacts of projects that it funds and its role in supporting the real economy of a city, a region or a country are material information.

A number of factors may be taken into account when assessing the materiality of information. These include:

— *Business model, strategy and principal risks*: a company's goals, strategies, management approach and systems, values, tangible and intangible assets, value chain and principal risks are relevant considerations.

— *Main sectoral issues* Similar issues are likely to be material to companies operating in the same sector, or sharing supply chains. Topics already identified by competitors, customers or suppliers are likely to be relevant for a company ([1]).

— *Interests and expectations of relevant stakeholders*: companies are expected to engage with relevant stakeholders and seek a good understanding of their interests and concerns.

— *Impact of the activities*: Companies are expected to consider the actual and potential severity and frequency of impacts. This includes impacts of their products, services, and their business relationships (including supply chain aspects).

— *Public policy and regulatory drivers*: Public policies and regulation may have an effect on the specific circumstances of a company, and may influence materiality.

Example and KPIs

A company may consider that impacts through its upstream supply chain are relevant and material issues and report on them accordingly. Impacts may be direct or indirect. For example, a company producing mineral water may consider specific measures taken to protect the hydric resources it relies upon.

Companies may explain the governance arrangements and processes used to perform their materiality assessment ([2]).

Example and KPIs

A company having impacts on land use and ecosystem change (for example deforestation), directly or through its supply chain, may consider appropriate disclosures on the due diligence applied.

Materiality assessments are expected to be reviewed at regular intervals to ensure that matters reported continue to be material. Reviews should be more frequent in the most dynamic and innovative companies and sectors, or in companies changing and adjusting their business models or policies, including on due diligence. However, they may be less frequent in more stable circumstances.

Example and KPIs

A company which is involved in the supply chains of minerals from conflict-affected and high-risk areas may consider appropriate disclosures on the due diligence applied to ensure that it respects human rights and does not contribute to conflict.

([1]) For example, EMAS Sectoral Reference Documents identify best practices and indicators related to environmental aspects.

([2]) For example, companies implementing a quality management system or an environmental management system (e.g. ISO 14001 or EMAS), or performing an environmental life cycle assessment, may rely on them to support their materiality assessment and disclose information on significant aspects.

3.2 **Fair, balanced and understandable**

The non-financial statement should give fair consideration to favourable and unfavourable aspects, and information should be assessed and presented in an unbiased way.

The non-financial statement should consider all available and reliable inputs, taking into account the information needs of relevant stakeholders. Users of information should not be misled by material misstatements, by omitting material information, or disclosing immaterial information.

The non-financial statement should clearly distinguish facts from views or interpretations.

Information can be made fairer and more accurate through, for example:

— appropriate corporate governance arrangements (for instance, certain independent board members or a board committee entrusted with responsibility over sustainability and/or transparency matters);

— robust and reliable evidence, internal control and reporting systems;

— effective stakeholder engagement; and

— independent external assurance.

The information may also be made more understandable by using plain language and consistent terminology, avoiding boilerplate, and, where necessary, providing definitions for technical terms.

Material information should be provided with appropriate context to make it easier to understand. A company's performance may, for example, be presented with reference to its strategies and broader goals. Companies are expected to describe how non-financial issues relate to their long-term strategy, principal risks and policies.

A company should explain the scope and boundaries of the information disclosed, in particular when certain information relates only to one or several of its segments, or excludes specific segments.

Understandability may also be enhanced by explaining key internals of the information disclosed, such as measurement methods, underlying assumptions and sources.

The non-financial statement is not merely about providing lists of KPIs. In order to properly understand a company's development, performance, position and impact, both qualitative and quantitative information should be disclosed. While quantitative information may be effective in reporting some non-financial issues (KPIs, targets, etc.), qualitative information provides context and makes the non-financial statement more useful and easier to understand. A combination of narrative reporting, quantitative information and visual presentation supports [1] makes communication more effective and transparent.

Disclosing information in a customary business language in addition to a company's national language is likely to improve a company's transparency and help make information more accessible for relevant investors and other stakeholders.

Example and KPIs

A company disclosing certain KPIs may increase transparency by providing information on purpose and link to the company strategy; definitions and methodology; sources of information, assumptions and limitations; scope of the activities concerned; benchmarks; targets; trends; changes in methodologies (if any); and qualitative explanations of past and expected performance.

3.3 **Comprehensive but concise**

Article 1 of the Directive states that companies concerned:

'[…] shall include in the management report a non-financial statement containing information to the extent necessary for an understanding of the undertaking's development, performance, position and impact of its activity, relating to, as a minimum, environmental, social and employee matters, respect for human rights, anti-corruption and bribery matters […]'

[1] Graphs, diagrams, charts, etc.

Material information on certain categories of issues explicitly reflected in the Directive should be disclosed as a minimum. These include:

— environmental, social and employee matters;

— respect of human rights;

— anti-corruption and bribery matters.

Companies should also disclose any other material information.

Material disclosures are expected to provide a comprehensive picture of a company in the reporting year. This refers to the breadth of information disclosed. However, the depth of information reported on any particular issue depends on its materiality. A company should focus on providing the breadth and depth of information that will help stakeholders understand its development, performance, position and the impact of its activities.

The non-financial statement is also expected to be concise, and avoid immaterial information. Disclosing immaterial information may make the non-financial statement less easy to understand since it would obscure material information. Generic or boilerplate information that is not material should be avoided.

The non-financial statement may include internal cross references or signposting in order to be concise, limit repetition, and provide links to other information ([1]).

Example

A company may summarise information, focus on material information, remove generic information, limit details, avoid elements that are no longer relevant, use cross-reference and signposting, etc.

3.4 **Strategic and forward-looking**

The statement is expected to provide insights into a company's business model, strategy and its implementation, and explain the short-term, medium-term and long-term implications of the information reported.

Companies are expected to disclose relevant information on their business model, including their strategy and objectives. Disclosures should provide insight into the strategic approach to relevant non-financial issues; what a company does, how and why it does it.

This does not prevent appropriate consideration of commercially-sensitive information. Relevant information may be provided in broader terms that still convey useful information to investors and other stakeholders.

By disclosing targets, benchmarks and commitments, a company may help investors and other stakeholders to put its performance in context. This may be helpful when assessing future prospects. External monitoring of commitments and progress towards targets promotes greater transparency towards stakeholders. Targets and benchmarks may be presented in qualitative or quantitative terms. As appropriate, companies may disclose relevant information based on science-based scenarios.

Example and KPIs

A company may disclose how it approaches a sustainable business strategy and how environmental, social and governance performance can help achieve its business goals. It could also disclose targets relating to KPIs reported, and explain the uncertainties and factors which may underpin forward-looking information and future prospects.

Forward-looking information enables users of information to better assess the resilience and sustainability of a company's development, position, performance and impact over time. It also helps users measure the company's progress towards achieving long-term objectives.

([1]) Cross referencing and signposting should be smart and user-friendly, for instance, by applying a practical rule of 'maximum one "click" out of the report'.

Example

A company may disclose relevant information based on the expected impact of science-based climate change scenarios on its strategies and activities. Alternatively, it may disclose targets for reducing the number of occupational accidents or diseases.

3.5 **Stakeholder orientated**

Companies are expected to consider the information needs of all relevant stakeholders. They should focus on information needs of stakeholders as a collective group, rather than on the needs or preferences of individual or atypical stakeholders, or those with unreasonable information demands.

As appropriate, this may include, among others: investors, workers, consumers, suppliers, customers, local communities, public authorities, vulnerable groups, social partners and civil society.

Companies should provide relevant, useful information on their engagement with relevant stakeholders, and how their information needs are taken into account. For instance, ISO 26000 and the OECD Guidelines for Multinational Enterprises provide useful guidance on this.

Example and KPIs

A company may disclose material information on its engagement with stakeholders, and explain how this influences its decisions, performance and the impact of its activities.

3.6 **Consistent and coherent**

The non-financial statement is expected to be consistent with other elements of the management report.

Making clear links between the information presented in the non-financial statement and other information disclosed in the management report makes the information more useful, relevant and cohesive. The management report should be viewed as a single, balanced and coherent set of information.

As contents are related to each other, explaining key linkages makes it easier for investors and other stakeholders to understand material information and interdependencies.

The content of the non-financial report should be consistent over time. This enables users of information to understand and compare past and present changes in a company's development, position, performance and impact, and relate reliably to forward-looking information.

Consistency in the choice and methodology of KPIs is important to ensure that the non-financial statement is understandable and reliable. However, updates may be necessary, as KPIs may become obsolete, or new and better methodologies be developed that improve the quality of information. Companies are expected to explain any changes in reporting policy or methodology, the reasons for changing them and their effects (for example by restating past information, clearly showing the effect of changing reporting policies or methodologies).

Example

A company may identify relationships and linkages between its business model and corruption and bribery aspects.

4 **CONTENT**

Companies are expected to identify the specific thematic aspects and material information to be included in their disclosures in a fair, balanced and comprehensive manner, including by engaging with relevant stakeholders.

Information in the non-financial statement is interconnected. For instance, outcomes reflect not only what a company does (through its business model, policies and strategies), but also the company's specific circumstances and risks, and how effective it is at managing those risks. Explaining key linkages and interdependencies improves the quality of the report.

When preparing the non-financial statement, companies should have due regard to the rules on protection of personal data ([1]).

4.1 **Business model**

Article 1 of the Directive sets out that the non-financial statement contains information including:

a. *'a brief description of the undertaking's business model;'*

A company's business model describes how it generates and preserves value through its products or services over the longer term. The business model provides context for the management report as a whole. It provides an overview of how a company operates and the rationale of its structure, by describing how it transforms inputs into outputs through its business activities. In more simple terms, what a company does, how and why it does it.

When describing their business model, companies may consider including appropriate disclosures relating to:

— their business environment;

— their organisation and structure;

— the markets where they operate;

— their objectives and strategies; and

— main trends and factors that may affect their future development.

Companies may consider using KPIs to explain their business model, main trends, etc.

Companies are expected to explain their business model in a clear, understandable and factual manner. A business model is a matter-of-fact case. Companies should avoid immaterial disclosures of promotional or aspirational nature which distract attention from material information.

Companies are expected to highlight and explain when material changes to their business model have taken place in the reporting year.

Example

A company may consider specific disclosures explaining:

— the main products it makes, and how they meet the needs of consumers/customers;

— how these products are made, and what makes its production approach competitive and sustainable;

— the characteristics of the market where it operates, and how it may evolve;

4.2 **Policies and due diligence**

Article 1 of the Directive states that the non-financial statement contains information including:

b. *'a description of the policies pursued by the undertaking in relation to those matters, including due diligence processes implemented;'*

Companies should disclose material information that provides a fair view of their policies. They should consider disclosures on their approaches to key non-financial aspects, main objectives, and how they are planning to deliver on those objectives and implementing those plans. Any disclosures would take into account the company's specific circumstances. In these disclosures a company may explain its management and board's responsibilities and decisions, and how resource allocations relate to objectives, risk management and intended outcomes. For example, a company may explain relevant governance aspects ([2]), including board oversight.

([1]) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).

([2]) For instance, on aspect related to climate-related, or employment conditions.

Example

A company may consider disclosing information on who in its organisation and governance structure is responsible for setting, implementing and monitoring a specific policy, for instance, on climate-related matters ([1]). It may also describe the role and responsibility of the board/supervisory board regarding environmental, social and human rights policies.

Due diligence processes relate to policies, to risk management and to outcomes. Due diligence processes are undertaken by a company to ensure that it delivers against a concrete objective (e.g. to ensure that carbon emissions are below a certain level or that supply chains are free from trafficking in human beings). They help identify, prevent and mitigate existing and potential adverse impacts.

Companies should provide material disclosures on due diligence processes implemented, including, where relevant and proportionate, on its suppliers and subcontracting chains. They may also consider disclosing appropriate information on the decisions taken to set them up and how the processes are intended to work, in particular as regards preventing and mitigating adverse impacts. Companies may also consider providing relevant information on setting targets and measuring progress.

For example, OECD Guidance documents for several sectors, UN Guiding Principles on Business and Human Rights, the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, or ISO 26000 provide useful guidance on this.

Example and KPIs

A company may consider disclosures on its policies aiming at avoiding the use of hazardous chemicals, substances of very high concern or biocides in its products, operations and supply chain. It may also disclose its policies on research, development and use of safe alternatives. Companies may explain how they assess the quality, safety and environmental impact of the chemicals that they use, and how they meet legal requirements on chemical safety (e.g. REACH, CLP - classification, labelling and packaging-).

Example

A company may disclose relevant information on how it identifies, assesses, and manages climate-related risks ([1]) and/or natural capital.

Companies are expected to highlight and explain any material changes to their main policies and due diligence processes in the reporting year.

Example and KPIs

A company may consider disclosing the following health and safety information:

— workplace's policies;

— contractual obligations negotiated with suppliers and sub-contractors;

— resources allocated to risk management, information, training, monitoring, auditing, cooperation with local authorities and social partners.

It may happen that a company has not developed policies on certain matters that it still considers material. Then, such company should provide a clear and reasoned explanation for not having developed those policies. Other reporting requirements still apply (for instance, business model, principal risks…).

([1]) For further reference, see conclusions of the industry-led Task Force on Climate-related Financial Disclosures organised by the FSB.

Article 1 of the Directive states that 'where the undertaking does not pursue policies in relation to one or more of those matters, the non-financial statement shall provide a clear and reasoned explanation for not doing so.'

4.3 **Outcome**

Article 1 of the Directive sets out that the non-financial statement must contain information including:

c. *'the outcome of those policies;'*

Companies should provide a useful, fair and balanced view of the outcome of their policies.

The non-financial information disclosed by companies should help investors and other stakeholders understand and monitor the company's performance.

Relevant disclosures on outcomes of policies may provide useful information on the company's strengths and vulnerabilities. The non-financial statement should reflect in a comprehensive and concise way the results of a company's operations and activities.

Companies may consider explaining the relationship between financial and non-financial outcomes, and how this is managed over time.

The analysis of outcomes should include relevant non-financial KPIs. Companies are expected to disclose the KPIs that they consider most useful in monitoring and assessing progress and supporting comparability across companies and sectors. Where appropriate, companies may also consider presenting and explaining this information in relation to targets and benchmarks.

Example and KPIs

A company may consider including specific disclosures explaining:

— actual carbon emissions, carbon intensity;

— use of hazardous chemicals or biocides;

— natural capital impacts and dependencies;

— comparison v targets, developments over time;

— mitigating effects of policies implemented;

— plans to reduce carbon emissions.

4.4 **Principal risks and their management**

Article 1 of the Directive states that the non-financial statement must contain information including:

d. *'the principal risks related to those matters linked to the undertaking's operations including, where relevant and proportionate, its business relationships, products or services which are likely to cause adverse impacts in those areas, and how the undertaking manages those risks;'*

Companies should disclose information on their principal risks and on how they are managed and mitigated. Those risks may relate to their operations, their products or services, their supply chain and business relationships, or to other aspects. This would include an appropriate perspective on short, medium and long-term principal risks. Companies are expected to explain how principal risks may affect their business model, operations, financial performance and the impact of their activities.

A company is expected to disclose material information on principal risks, regardless of whether they stem from its own decisions or actions, or from external factors, and to explain the processes used to identify and assess such risks.

Disclosures, where relevant and proportionate, should include material information on supply and subcontracting chains. They should also include material information on how a company manages and mitigates principal risks.

A company is expected to highlight and explain any material changes to its principal risks, or to the way it manages them, in the reporting year.

Example and KPIs

A company may consider including specific disclosures on:

— malfunctioning products with possible effects on consumers' safety;

— policies implemented to address the issue;

— remediation measures addressing the needs of consumers already affected by those products.

Example and KPIs

A company may consider disclosing material information on climate-related impacts on its operations and strategy, taking into account its specific circumstances and including appropriate assessments of likelihood and use of scenario analyses ([1]).

Example and KPIs

A company may consider disclosing material information on risks of harm related to human rights, labour and environmental protection in its supply and subcontracting chain, and on how the company manages and mitigates potential negative impacts.

4.5 **Key performance indicators**

Article 1 of the Directive states that the non-financial statement must contain information including:

e. *'non-financial key performance indicators relevant to the particular business;'*

The non-financial statement should include material narratives and indicator-based disclosures, commonly referred to as key performance indicators (KPIs).

Companies are expected to report KPIs that are useful taking into account their specific circumstances. The KPIs should be consistent with metrics actually used by the company in its internal management and risk assessment processes. This makes the disclosures more relevant and useful, and improves transparency. Disclosing high quality, broadly recognised KPIs (for instance, metrics widely used in a sector or for specific thematic issues) could also improve comparability, in particular for companies within the same sector or value chain.

A company should disclose KPIs that are necessary to understand its development, performance, position and impact of its activity. Some KPIs may be useful for a wide variety of companies and business circumstances. Other KPIs relate more to the issues and circumstances of a given sector. Companies are encouraged to disclose material KPIs, both general and sectoral. Considering their specific circumstances and the information needs of investors and other stakeholders, companies are expected to provide a fair and balanced view by using general, sectoral and company-specific KPIs.

Users of information tend to greatly appreciate quantitative information as it helps them measure progress, check consistency over time and draw comparisons. Appropriate narratives explaining KPIs help make the non-financial statement more understandable.

([1]) For further reference, see conclusions of the industry-led Task Force on Climate-related Financial Disclosures organised by the FSB.

KPIs are also considered effective tools to connect qualitative and quantitative information, and to build linkages. They enable companies to provide a balanced and comprehensive view in a concise and effective manner.

KPIs should be used consistently from one reporting period to the next in order to provide reliable information on progress and trends. The KPIs reported may, of course, evolve over time for business or technical reasons. In these cases, companies should explain the reasons why KPIs changed. They may consider resetting past information where appropriate, and explaining clearly and effectively the effect of these changes.

Companies may explain data collection, methodology and the frameworks relied upon. They may also provide an analysis of the KPIs disclosed, explaining for example why KPIs increased or decreased in the reporting year, and how KPIs might evolve in the future.

Companies may present KPIs in the context of targets, past performance, and comparison with other companies, as appropriate.

Example and KPIs

A company may consider appropriate disclosures on metrics and targets used to assess and manage relevant environmental and climate-related matters ([1]).

4.6 **Thematic aspects**

Article 1 of the Directive states that companies concerned 'shall include in the management report a non-financial statement containing information to the extent necessary for an understanding of the undertaking's development, performance, position and impact of its activity, relating to, as a minimum, environmental, social and employee matters, respect for human rights, anti-corruption and bribery matters […]'.

Material disclosures should provide a balanced and comprehensive view of a company's development, performance, position, and the impact of its activities.

In certain circumstances companies may consider that disclosing detailed information about impending developments or matters under negotiation would be seriously prejudicial. However, disclosing summarised information that is not seriously prejudicial may go a long way towards meeting the overall transparency objective.

Article 1 of the Directive provides that 'Member States may allow information relating to impending developments or matters in the course of negotiation to be omitted in exceptional cases where […] the disclosure of such information would be seriously prejudicial to the commercial position of the undertaking […].'

Thematic aspects are often interconnected. For instance, an environmental issue related to a company's operations, products or supply chain may also have an impact on the safety and/or health of consumers, employees, or suppliers, or on brand reputation. Companies are expected to provide a clear, fair and comprehensive view that encompasses all relevant aspects of an issue.

The following items constitute a non-exhaustive list of thematic aspects that companies are expected to consider when disclosing non-financial information:

a. *Environmental matters*

A company is expected to disclose relevant information on the actual and potential impacts of its operations on the environment, and on how current and foreseeable environmental matters may affect the company's development, performance or position.

This may include:

— material disclosures on pollution prevention and control;

— environmental impact from energy use;

([1]) For further reference, see conclusions of the industry-led Task Force on climate-related financial disclosures organised by the FSB.

— direct and indirect atmospheric emissions ([1]);

— use and protection of natural resources (e.g. water, land) and related protection of biodiversity;

— waste management;

— environmental impacts from transportation or from the use and disposal of products and services; and

— development of green products and services.

Example and KPIs

A company may disclosure material information based on methodologies specified in specific legislation. For instance, the annexes to Commission Recommendation 2013/179/EU include the Product Environmental Footprint and Organisation Environmental Footprint methods. These are life cycle assessment methods that enable companies to identify for each product or an entire organisation: (i) the most relevant impacts; and (ii) their contributing processes and emissions along the supply chain. The environmental impacts may be reported separately or as a single aggregated score.

Companies may refer, where appropriate, to material information provided in the context of specific environmental reporting requirements ([2]).

Example and KPIs

A company may consider KPIs such as:

— energy performance and improvements in energy performance;

— energy consumption from non-renewable sources and energy intensity;

— greenhouse gas emissions in metric tonnes of CO_2 equivalent and greenhouse gas intensity;

— emissions of other pollutants (measured in absolute value and as intensity);

— extraction of natural resources;

— impacts and dependences on natural capital and biodiversity;

— waste management (e.g. recycling rates).

b. *Social and employee matters*

Companies are expected to disclose material information on social and employee matters ([3]). These include:

— the implementation of fundamental conventions of the International Labour Organisation;

— diversity issues, such as gender diversity and equal treatment in employment and occupation (including age, gender, sexual orientation, religion, disability, ethnic origin and other relevant aspects);

([1]) Including emissions of greenhouse gases, toxic substances, eutrophying and acidifying substances, etc.

([2]) Such as obligations deriving from EU directives (Industrial Emissions Directive, Emissions Trading System, Water Framework Directive, REACH, Landfill Directive, End-of-Life Vehicles Directive, Waste Electrical and Electronic Equipment and Restriction of Hazardous Substances Directives), and the European Pollutant Release and Transfer Register.

([3]) Information revealing racial or ethnic origin, religious or philosophical belief, trade union membership or sexual orientation of a natural person is considered as special category of personal data under Article 9 of Regulation (EU) 2016/679 which should not be processed unless one of the conditions provided for in that article has been met. Therefore, companies should only disclose anonymised data or aggregated data (preventing identification of individuals) with respect to those issues.

— employment issues, including employee consultation and/or participation, employment and working conditions;

— trade union relationships, including respect of trade union rights;

— human capital management including management of restructuring, career management and employability, remuneration system, training;

— health and safety at work;

— consumer relations, including consumer satisfaction, accessibility, products with possible effects on consumers' health and safety;

— impacts on vulnerable consumers;

— responsible marketing and research; and

— community relations, including social and economic development of local communities.

Companies may find it useful to rely on broadly recognised, high quality frameworks, for instance the OECD Guidelines for multinational enterprises, the International Labour Organization Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, or ISO 26000.

Example and KPIs

A company may consider disclosing KPIs based on aspects such as:

— gender diversity and other aspects of diversity;

— employees entitled to parental leave, by gender;

— workers who participate in activities with a high risk of specific accidents or diseases;

— the number of occupational accidents, types of injury or occupational diseases;

— employee turnover;

— the ratio of employees working under temporary contracts, by gender;

— average hours of training per year per employee, by gender;

— employee consultation processes;

— number of persons with disabilities employed.

c. *Respect for human rights*

Companies are expected to disclose material information on potential and actual impacts of their operations on right-holders.

It is considered best practice for a company to express its commitment to respecting human rights. This commitment may define what the company expects from its management, employees and business partners in relation to human rights, including core labour standards. The information may explain whose rights the commitment addresses, for instance the rights of children, women, indigenous peoples ([1]), persons with disabilities ([2]), local communities, smallholder farmers, victims of trafficking in human beings; and the rights of workers, including those working under temporary contracts, workers in the supply chains or sub-contractors, migrant workers, and their families.

Companies should consider making material disclosures on human rights due diligence, and on processes and arrangements implemented to prevent human rights abuses. This may include, for instance, how a company's contracts with businesses in its supply chain deal with human rights issues, and how a company mitigates potential negative impacts on human rights and provides adequate remedy if human rights have been violated.

([1]) For instance, in line with the Indigenous and Tribal Peoples Convention, 1989 (No. 169) of the International Labour Organisation (ILO).

([2]) For instance, in line with the UN Convention on the Rights of persons with Disabilities.

Material disclosures may reflect how a company approaches, among others, the Guiding Principles on Business and Human Rights implementing the UN 'Protect, Respect and Remedy' Framework, the OECD Guidelines for multinational companies, and the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy.

Example and KPIs

A company may consider disclosing material information and KPIs on:

— occurrences of severe impacts on human rights relating to its activities or decisions;

— the process for receiving and addressing complaints, and mitigating and providing remedies to human rights violations;

— operations and suppliers at significant risk of human rights violations;

— processes and measures for preventing trafficking in human beings for all forms of exploitation, forced or compulsory labour and child labour, precarious work, and unsafe working conditions, in particular as regards geographic areas at higher risk of exposure to abuse;

— how accessible their facilities, documents and websites are to people with disabilities;

— respect for freedom of association;

— engagement with relevant stakeholders.

d. *Anti-corruption and bribery matters*

Companies are expected to disclose material information on how they manage anti-corruption and bribery matters and occurrences.

Companies may consider making disclosures on organisation, decisions, management instruments, and on the resources allocated to fighting corruption and bribery.

Companies may also consider explaining how they assess fighting corruption and bribery, take action to prevent or mitigate adverse impacts, monitor effectiveness, and communicate on the matter internally and externally.

Companies may find it useful to rely on broadly recognized, high quality frameworks, for instance in the OECD Guidelines for Multinational Enterprises, or ISO 26000.

Example and KPIs

A company may consider disclosing material information and KPIs relating to aspects such as:

— anti-corruption policies, procedures and standards;

— criteria used in corruption-related risk assessments;

— internal control processes and resources allocated to preventing corruption and bribery;

— employees having received appropriate training;

— use of whistleblowing mechanisms;

— the number of pending or completed legal actions on anti-competitive behaviour.

e. *Others*

Supply chains

Companies, where relevant and proportionate, are expected to disclose material information on supply chain matters that have significant implications for their development, performance, position or impact. This would include information needed for a general understanding of a company's supply chain and of how relevant non-financial matters are considered in managing the supply chain.

If a company considers that disclosing detailed information about impending developments or matters under negotiation would be seriously prejudicial, it may meet the overall transparency objective by disclosing summarised information that is not seriously prejudicial.

Material disclosures may reflect how a company approaches, among others, the OECD Guidelines for Multinational Companies, the UN Guiding Principles on Business and Human Rights, and relevant industry-specific frameworks such as the FAO-OECD Guidance for Responsible Agricultural Supply Chains.

Example and KPIs

A company may consider disclosing material information and KPIs relating to aspects such as monitoring suppliers on:

— labour practices, including child labour and forced labour, precarious work, wages, unsafe working conditions (including building safety, protective equipment, workers' health) ([1]);

— trafficking in human beings and other human rights matters;

— greenhouse gas emissions and other types of water and environmental pollution;

— deforestation and other biodiversity-related risks;

and monitoring the company's impact on suppliers, for instance, its payment terms and average payment periods.

Conflict minerals

Companies, where relevant and proportionate, are expected to disclose relevant information on due diligence to ensure responsible supply chains for tin, tantalum, tungsten and gold from conflict-affected and high-risk areas.

Disclosures should be consistent with the OECD Due Diligence Guidance for Responsible Supply Chains from Conflict-Affected and High-Risk areas, including its supplements. In such context, companies are expected to disclose relevant information on the performance of their policies, practices and results on conflict minerals due diligence. They should also disclose the steps taken to implement the 'five-step framework' ([2]) for risk-based due diligence in the mineral supply chain as set out in the OECD Due Diligence Guidance, taking into account their position in the supply chain.

Companies are then expected to disclose KPIs relating to the nature and number of risks identified, the measures taken to prevent and mitigate these risks; and to how the company has strengthened its due diligence efforts over time.

Specific KPIs

These include: the proportion of direct relevant suppliers having adopted and implemented a conflict minerals due diligence policy consistent with the OECD Due Diligence Guidance; the proportion of responsibly-sourced tin, tantalum, tungsten or gold originating in conflict-affected and high-risk areas; and the proportion of relevant customers contractually requiring conflict minerals due diligence information under the OECD Due Diligence Guidance.

([1]) For instance, with reference to the 'Resolution concerning decent work in global supply chains' adopted at the 105th session of the International Labour Conference (ILO, 2016) http://www.ilo.org/ilc/ILCSessions/105/texts-adopted/WCMS_497555/lang--en/index.htm

([2]) OECD (2016), OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas: Third Edition, OECD Publishing, Paris. http://dx.doi.org/10.1787/9789264252479-en

5 REPORTING FRAMEWORKS

A company may rely on high quality, broadly recognised national, EU-based or international frameworks when preparing its non-financial statement. Some frameworks cover a broad variety of sectors and thematic issues (horizontal frameworks); others are sector or thematic issue-specific. Some focus solely on the disclosure of non-financial information; others refer to transparency in a broader context.

Usually, relying on a widely-recognised framework developed with due process provides companies with a structured template for reporting key issues of broad interest, limits administrative burden and makes information easier to compare.

Article 1 of the Directive states that companies concerned '[…] may rely on national, Union-based or international frameworks, and if they do so, […] shall specify which frameworks they have relied upon'.

A company relying on one or several frameworks should disclose which framework(s) it has used for its specific disclosures. This enhances clarity and comparability.

Recital 9 of the Directive provides examples of existing reporting frameworks. However, this list should not be considered exhaustive.

Recital 9 of the Directive states:

'In providing this information, undertakings which are subject to this Directive may rely on national frameworks, Union-based frameworks such as the Eco-Management and Audit Scheme (EMAS), or international frameworks such as the United Nations (UN) Global Compact, the Guiding Principles on Business and Human Rights implementing the UN "Protect, Respect and Remedy" Framework, the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, the International Organisation for Standardisation's ISO 26000, the International Labour Organizsation's Tripartite Declaration of principles concerning multinational enterprises and social policy, the Global Reporting Initiative, or other recognised international frameworks.'

Companies may also consider using other reporting frameworks, such as those mentioned in the introduction to these guidelines.

6 BOARD DIVERSITY DISCLOSURE

This section provides specific guidance intended to help large listed companies ([1]) prepare the description of their board diversity policy which shall be included in their corporate governance statement ([2]). The description of the board diversity policy does not form part of the non-financial statement ([3]). Therefore, this section of the guidelines is without prejudice to the need to disclose material diversity information as part of the non-financial statement.

Article 1 of the Directive requires large listed companies to disclose in their corporate governance statement:

'a description of the diversity policy applied in relation to the undertaking's administrative, management and supervisory bodies with regard to aspects such as, for instance, age, gender, or educational and professional backgrounds, the objectives of that diversity policy, how it has been implemented and the results in the reporting period. If no such policy is applied, the statement shall contain an explanation as to why this is the case.'

Diversity aspects

The description of the diversity policy should specify which diversity criteria are applied and explain the reasons for choosing them. When selecting these criteria, all relevant diversity aspects should be considered to ensure that the board has a sufficient diversity of views and the expertise needed for a good understanding of current affairs and longer-term risks and opportunities related to the company's business. The nature and complexity of the company's business should be taken into account when assessing the profiles needed for optimal board diversity, as should the social and environmental context in which the company operates.

([1]) While the disclosure requirements concerning non-financial information apply to large public-interest entities with more than 500 employees, the disclosure requirements concerning board diversity apply only to large listed companies.
([2]) As provided in Article 20 of Directive 2013/34/EU.
([3]) As referred to in Article 19a of Directive 2013/34/EU.

The diversity aspects should, in general, cover age, gender, or educational and professional backgrounds. Where relevant due to the company's geographical presence and the business sector in which it operates, it is also appropriate to include geographical provenance, international experience, expertise in relevant sustainability matters, employee representation and other aspects, for example socioeconomic background.

In the selection of a candidate on the basis of the defined diversity criteria, rules and generally accepted principles of non-discrimination ([1]) should be taken into account.

Objectives

Companies should disclose specific measurable targets for relevant diversity aspects. It is particularly useful to set quantitative targets and timeframes, in particular regarding gender balance.

Implementation and results

Companies should indicate how the objectives of their diversity policy are taken into consideration in succession planning, selection, nomination and evaluation. They should also disclose the role of the competent board committees in those processes. Companies should also disclose whether the information about diversity criteria and objectives was given to shareholders when electing or renewing board members, where relevant.

Companies should disclose the status of the implementation and the results at least since the last statement, for all the diversity aspects of the policy. If the diversity objectives are not met, the company should disclose how it intends to meet the objectives including the expected timeframe within which these objectives are to be met.

([1]) On grounds such as ethnic origin, race, disability or sexual orientation

IV

(Notices)

NOTICES FROM EUROPEAN UNION INSTITUTIONS, BODIES, OFFICES AND AGENCIES

COUNCIL

EU ACTION PLAN ON DRUGS 2017-2020

(2017/C 215/02)

CONTENTS

Introduction

The use of illicit drugs and the misuse of drugs generally, is a major problem for individuals, families and communities across Europe. Apart from the health and social implications of drug misuse, the illicit drugs market constitutes a major element of criminal activity across European society and, indeed, on a global level.

In December 2012, the Council adopted the EU Drugs Strategy for 2013-2020. The Strategy aims to contribute to a reduction in drug demand and drug supply within the EU. It also aims to reduce the health and social risks and harms caused by drugs through a strategic approach that supports and complements national policies, that provides a framework for coordinated and joint actions and that forms the basis and political framework for EU external cooperation in this field. This will be achieved through an integrated, balanced and evidence-based approach.

The objectives of the Strategy are:

— to contribute to a measurable reduction of the demand for drugs, of drug dependence and of drug-related health and social risks and harms,

— to contribute to a disruption of the illicit drugs market and a measurable reduction of the availability of illicit drugs,

— to encourage coordination through active discourse and analysis of developments and challenges in the field of drugs at EU and international level,

— to further strengthen dialogue and cooperation between the EU and third countries, international organisations and fora on drug issues,

— to contribute to a better dissemination of monitoring, research and evaluation results and a better understanding of all aspects of the drugs phenomenon and of the impact of interventions in order to provide a sound and comprehensive evidence base for policies and actions.

This EU Drugs Action Plan, like the EU Drugs Strategy, is based on the fundamental principles of EU law and it upholds the founding values of the Union — respect for human dignity, liberty, democracy, equality, solidarity, the rule of law and human rights. It is also based on the UN Conventions that provide the international legal framework to address, inter alia, the use of illicit drugs, as well as on the Universal Declaration on Human Rights.

The Plan sets out the Actions that will be implemented to achieve the objectives of the Strategy. Actions are set out under the two policy areas of the Strategy:

— drug demand reduction, and

— drug supply reduction,

and the three cross-cutting themes of the Strategy:

— coordination,

— international cooperation, and

— information, research, monitoring and evaluation.

Actions are aligned to objectives of the EU Drugs Strategy 2013-2020. In drawing up the actions, account was taken of the need to be evidence-based, scientifically sound, realistic, time-bound, available and measurable with a clear EU relevance and added value. This Action Plan indicates timetables, responsible parties, indicators and data collection/assessment mechanisms.

Based on existing reporting mechanisms, a number of over-arching indicators are set out in Annex I. These facilitate the measurement of the overall effectiveness of this EU Drugs Action Plan and do not involve an additional reporting burden. A number of these are referenced, as appropriate, across the Plan. Furthermore, throughout the Plan, indicators are set out that draw on programme, evaluative and other data sources. Utilisation of these indicators is dependent on data collection processes in each Member State or at EU institution level.

In line with the Strategy stipulation that its detailed implementation should be set out in two consecutive Action Plans, the first Action Plan implementing the current drugs strategy was adopted in 2013 and expired in 2016. In 2016, an external mid-term assessment of the EU Drugs Strategy and the implementation of the EU Drugs Action Plan 2013-2016 was completed. The evaluation concluded that most of the actions foreseen in this Action Plan were concluded or in progress. The results of the evaluation also demonstrated the need for the second Action Plan to implement the EU Drugs Strategy 2013-2020, which should be the updated version of the EU Action Plan on Drugs 2013-2016. The EU Drugs Action Plan 2017-2020 as provided below takes into account the results of this evaluation and the major changes in drug situation and policies since the adoption of the last Action Plan.

1. **Drug demand reduction**

Contribute to a measurable reduction in the use of illicit drugs, in problem drug use, in drug dependence and in drug-related health and social harms as well as contributing to a delay in the onset of drug use

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
1. Prevent drug use and, secondly, delay the onset of drug use	1. Improve the availability and effectiveness of evidence-based ([1]) prevention measures that take account of risk and protective factors as outlined below	Ongoing	MS	— Over-arching indicators 1, 11, 12	EMCDDA Reporting/ Reitox network national reporting package MS reporting on results of measures
	a. population factors such as age; gender; education, cultural and social factors;			— Availability and level of provision at MS level of evidence-based universal and environmental prevention measures	
	b. situational factors such as homelessness; migration and asylum seeking, drug use in nightlife and recreational settings; the workplace; and driving under the influence of drugs; and			— Availability and level of provision at MS level of evidence-based targeted prevention measures, including family and community based measures	
	c. individual factors such as mental health; behaviour and psychosocial development; and other factors known to affect individual vulnerability to drug use such as genetic influences and family circumstances			— Availability and level of provision at MS level of evidence-based indicated prevention measures	

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	2. In addition to the prevention of drug use, strengthen and better target prevention and diversionary measures to delay the age of first use of illicit drugs and other psychoactive substances	Ongoing	MS	— Over-arching indicators 1, 5, 11, 12 — Availability and level of provision at MS level of evidence-based prevention and diversionary measures that target young people in family, community, and formal/non-formal education settings	EMCDDA Reporting MS reporting on results of measures
	3. Exchange of best practices of all forms of prevention actions targeting children and young people, parents and, educational environments whilst also taking into account gender-specific needs, including educational activities, community based programmes, programmes using internet and social media.	Ongoing	MS EMCDDA	— Overview of exchanges of best practices between MS — Positive evaluations of behavioural outcomes of best practice interventions (where available)	EMCDDA Best Practice portal COM Reporting MS Reporting Civil Society Forum on Drugs reporting
	4. Raise awareness of the risks and consequences associated with the use of illicit drugs and other psychoactive substances and improve skills and competences for preventing drug use.	Ongoing	MS COM EMCDDA	— Over-arching indicators 5, 12 — Level of awareness in general and youth populations of healthy lifestyles and of the risks and consequences of the use of illicit drugs and other psychoactive substances and level of the skills and competences of those involved in the prevention of drug use	EMCDDA Reporting Eurobaro-meter surveys ESPAD HBSC/WHO Europe

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	5. Enable a more informed response to the challenge of the misuse of psychoactive medicines.	2017-2020	MS Council WP (HDG Pharmaceuticals and Medical Devices) EMA EMCDDA	— Number of initiatives that focus on the promotion of appropriate use of psychoactive medicines — Collation of evidence and international examples on how to reduce the risks of diversion and misuse of psychoactive medicines — Number of courses for medical practitioners and other health care professionals in the use of medication to control pain and treat suffering	MS Reporting EMCDDA Reporting EMA
2. Enhance the effectiveness of drug treatment and rehabilitation, including services for people with co-morbidity, to reduce the use of illicit drugs; problem drug use; the incidence of drug dependency and drug-related health and social risks and harms and to support the recovery and social re/integration of problematic and dependent drug users.	6. Develop and expand the diversity, availability, coverage and accessibility of evidence-based comprehensive and integrated treatment services. Ensure that these services address polydrug use (combined use of illicit and licit substances including psychoactive medicines, alcohol and tobacco) and the emerging needs of the ageing drug-using population and gender-specific issues. a. Implement and improve training for health care and social care professionals in addictive behaviours.	Ongoing	MS	— Over-arching indicators 1, 6, 11 — Extent and diversity of evidence-based comprehensive and integrated treatment services at MS level including those which address polydrug use and the needs of the ageing drug-using population — MS data on treatment retention and outcomes	EMCDDA Reporting/ Reitox network national reporting package EMCDDA Best Practice Portal EU Drugs Strategy and Action Plan final evaluation MS Reporting

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	b. Develop and implement early detection and intervention, brief intervention and treatment programmes for children and young people using drugs.				
	7. Expand the provision of rehabilitation/reintegration and recovery services with an emphasis on services that: a. focus on providing a continuum of care through case management and interagency collaboration for individuals; b. focus on supporting the social re/integration (including the employability and housing) of problem and dependent drug users including prisoners and ageing drug users, where relevant; c. Strengthen the diagnostic process and the treatment of psychiatric and physical co- morbidity involving drug use, for e.g. with rapid testing for hepatitis B and C and HIV as well as other sexually transmitted infections and tuberculosis; d. take account of gender-specific needs; and e. reach out to vulnerable communities/ populations.	Ongoing	MS	— Over-arching indicator 11 MS data on: — Extent of increase in rehabilitation/ reintegration and recovery services adopting case management and inter-agency approaches — Extent of increase in the number of gender specific rehabilitation/ reintegration and recovery programmes — Extent of increase in the number of community care and prison programmes, specifically targeted at drug users with co-morbidity, involving partnerships between both mental health and drug rehabilitation/ reintegration and recovery services — Level and duration of abstentions from consumption of illicit and/or licit drugs by people leaving drug treatment — Availability of treatment options to meet needs of people who experience relapses to drug use and of ageing drug users	EMCDDA Reporting MS Reporting on results of services

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	8. a. Scale up where applicable, availability, coverage and access to risk and harm reduction services e.g. needle and syringe exchange programmes, opioid substitution treatment, opioid overdose management programmes, to lessen the negative consequences of drug use and to prevent and to substantially reduce the number of direct and indirect drug-related deaths and infectious blood-borne diseases associated with drug use but not limited to HIV and viral hepatitis, as well as sexually transmittable diseases and tuberculosis in accordance with the WHO recommendation on the comprehensive package of health services for people who inject drugs b. Better prevent drug related deaths according to national circumstances as for example in the case of opiates, by providing access to authorised pharmaceutical dosage forms of medicinal products containing naloxone specifically certified to treat opioid overdose symptoms by trained laypersons in the absence of medical professionals	Ongoing	MS EMCDDA COM	— Over-arching indicators 2, 3, 4, 11 — Extent of increased availability of and access to evidence-based risk and harm reduction measures in MS where applicable — Overview of exchanges of best practices on risk and harm reduction measures — Number of MS reaching the WHO recommendation on the comprehensive package of health services for people who inject drugs: — Needle/Syringe programmes — Opioid substitution treatment — HIV testing and counselling — HIV treatment and care — Condom programmes — Behavioural interventions — Prevention and management of hepatitis, tuberculosis and mental health — Sexual reproductive health interventions — Naloxone training for laypersons as an irreplaceable prerequisite for safe take-home programmes	EMCDDA Reporting/ Reitox network national reporting package MS Reporting Civil Society Forum on Drugs Civil Society Forum on HIV/AIDS, Viral Hepatitis and Tuberculosis

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	c. Identify and overcome barriers in detection and access to treatment for HIV and hepatitis C among people who inject drugs, including prisoners and other vulnerable groups d. Exchange of information and where applicable best practice on risk and harm reduction measures such as, needle and syringe exchange programmes, opioid substitution treatment, drug consumption rooms, naloxone programmes, peer-based interventions, outreach treatment programmes, hepatitis C treatment, pill testing, self-testing for HIV/AIDS, in accordance with national legislation			— Coverage of opioid substitution treatment programmes among people with opioid dependence — The extent of availability, where applicable, of harm reduction services such as naloxone programmes, nightlife harm reduction measures and programmes targeting vulnerable communities/populations — Number of programmes facilitating the access of people who inject drugs into treatment for the hepatitis C virus (HCV) and people covered — Degree of implementation of ECDC/EMCDDA guidance on prevention and control of infectious diseases among people injecting drugs	
	9. Scale up the development, availability and coverage of health care measures for drug users in prison and after release with the aim of achieving a quality of care equivalent to that provided in the community	Ongoing	MS	— Over-arching indicator 10 — Availability of services for drug users in prisons (such as opioid substitution treatment and if applicable, naloxone programmes and needle and syringe exchange programmes in accordance with national legislation and prevention and management of HIV, Hepatitis B, Hepatitis C and TB) and the extent to which prison health care policies and practices incorporate care models comprising best practices in needs assessment and continuity of care for prisoners during imprisonment	EMCDDA Reporting/Reitox network national reporting package MS Reporting on services

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
				— Extent to which prison based services and community based services provide continuity of care for prisoners upon release with particular emphasis on avoiding drug overdoses	
3. Embed coordinated, best practice and quality approaches in drug demand reduction	10. Implement the EU minimum quality standards adopted by the Council in 2015 [2] that help bridge the gap between science and practice, for: a. environmental, universal, selective and indicated prevention measures; b. early detection and intervention measures; c. risk and harm reduction measures; and d. treatment, rehabilitation, social integration and recovery measures and monitor their implementation.	2017-2020	Council Council WP (HDG) MS COM EMCDDA	— Evidence review of drug demand reduction measures and programmes implemented in accordance with the standards; — Number of specialist training programmes available for practitioners in drug demand reduction and/or estimated number of practitioners reached by specialist training programmes; — Involvement of civil society in the implementation of the standards, including in planning and introduction — Number of projects and programmes supported at EU level that promote the exchange of best practices in the implementation of these standards — Engagement in inter-ministerial cooperation to support implementation of these standards.	EMCDDA Best Practice Portal MS Reporting EU Drugs Strategy and Action Plan final evaluation

[1] Evidence-based should be read in this context as 'based on available scientific evidence and experience'.
[2] Council conclusions on the implementation of the EU Action Plan on Drugs 2013-2016 regarding minimum quality standards in drug demand reduction in the European Union 11985/15.

2. **Drug supply reduction**

Contribute to a measurable reduction of the availability and supply of illicit drugs in the EU

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
4. Enhance effective law enforcement coordination and cooperation within the EU to counter illicit drug activity, in coherence, as appropriate, with relevant actions determined through the EU policy cycle	11. Utilise to best effect available intelligence and information sharing law enforcement instruments, channels and communication tools used to collate and analyse drug-related information	Ongoing	MS Europol Eurojust Council WP (COSI)	— Over-arching indicator 7, 15 — Extent of high impact intelligence led and targeted activities, of joint operations, joint investigation teams and cross border cooperation initiatives focusing on criminal organisations engaged in illicit drug activity — Increased use of drug-related information-sharing, analysis and expert systems of Europol or other law enforcement authorities — Results achieved from EMPACT projects and bilateral and multilateral initiatives — Number of drug-related cases referred to Eurojust and Europol, including qualitative, contextual information about the cases	Europol Reporting Eurojust Reporting EMCDDA Reporting EMPACT Driver Reports
	12. Identify and prioritise the most pressing threats associated with drug-related organised crime	2017	Council Council WP (COSI) Europol MS COM	— EU Policy Cycle for organised and serious international crime for the period 2018-2021 in place	EU SOCTA Multi-annual Strategic Plans (MASPs) Operational Plans EMPACT Driver Reports Europol Reporting

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	13. Strengthen CEPOL's training for law enforcement officers in relation to illicit drug production, trafficking and financial crime, particularly training methods and techniques a. to address the use of new communication technologies in illicit drug production and trafficking; b. to enhance asset confiscation; c. to counter money laundering; d. to detect and dismantle illicit clandestine laboratories and cannabis cultivation sites.	2017-2020	MS CEPOL Europol Council WP (COSI) COM	— Training needs assessment carried out regularly — Availability and uptake of relevant training courses — Number of law enforcement officers trained and effectively deployed as a result	CEPOL Annual Report CEPOL Curricula EMPACT Driver Reports
	14. Improve counter-narcotic activities through strengthening and monitoring the effectiveness of regional information-sharing platforms and regional security-sharing platforms with the aim of disrupting and suppressing emerging threats from changing drug trafficking routes	Ongoing	COM MS Europol Council WP (COSI) Regional Information-Sharing Platforms Regional Security-Sharing Platforms	— Over-arching indicator 7 — Number of intelligence-led activities leading to the disruption and suppression of drug trafficking routes — Level of information sharing through effective activity of the liaison officer network	Security/Information - sharing Platforms and Evaluation Reports EMCDDA Reporting EU SOCTA EMPACT Driver Reports Europol Reporting MAOC(N) [1]

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	15. Strengthen actions to prevent the diversion of drug precursors and pre-precursors for use in the illicit manufacture of drugs	Ongoing	MS Europol COM Council WP (CUG COSI)	— Number of cases and quantity of stopped or seized shipments of precursors intended for illicit use — Results achieved from EMPACT projects — Use of Pre-Export Notification (PEN) Online System and increased use of the Precursors Incident Communication System (PICS) — Number of joint follow-up meetings and other activities linked to the prevention of the diversion of precursors and pre-precursors	Reports from EU and MS Law Enforcement Agencies EMPACT Driver Reports Europol Reporting
	16. Counter cross-border drug trafficking, including through container and parcel shipments, and improve border security notably at EU seaports, airports and land border crossing points through intensified efforts, including information and intelligence sharing, by relevant law enforcement authorities	Ongoing	MS Europol Council WP (CCWP COSI)	— Number of multi-disciplinary/multi-agency joint operations and cross border cooperation initiatives — Intensified information exchange for example such as Memoranda of Understanding (MOU) agreed between law enforcement authorities and relevant bodies such as airlines, air express couriers, shipping companies, harbour authorities and chemical companies — Results achieved from EMPACT projects — Improved intelligence and information sharing on cross-border drug trafficking utilising, inter alia, available border surveillance systems — Implementation of the EU Passenger Name Record (PNR) directive	EMPACT Driver Reports Europol Reporting Reports from the CCWP MS Reporting MAOC(N) Frontex

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	17. Implement the key indicators on drug supply reduction adopted by the Council in 2013 ([2])	2017-2020	COM MS Council Council WP (HDG) EMCDDA Europol	Extent of the implementation of the following indicators: — number and quantity of drug seizures — purity and content of drugs — drug prices — drug production facilities dismantled — drug law offences — drug availability in population surveys — market size estimates	Overview of existing national drug supply data collection in MS EMCDDA Reporting Europol Reporting
5. Enhance effective judicial cooperation and legislation within the EU	18. Strengthen EU judicial cooperation in targeting cross-border drug trafficking, money laundering, and in the confiscation of the proceeds of drug-related organised crime	2017-2020	Council COM MS Eurojust	— Timely implementation of agreed EU measures and legislation on (a) confiscation and recovery of criminal assets ([3]); (b) money laundering ([4]); (c) approximation of drug trafficking offences and sanctions across the EU ([5]) — Increased number of financial investigations and confiscations in relation to the proceeds of drug-related organised crime through EU law enforcement authorities and judicial cooperation — Timely and effective responses to mutual legal assistance requests and European Arrest Warrants in relation to illicit drug trafficking	Eurojust Reporting MS Reporting

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	19. Adopt and implement new EU legislative measures to address the emergence, use and rapid spread of new psychoactive substances	2017-2020	COM Council Council WP (HDG) MS EMCDDA Europol EUROJUST	— EU legislation in place — Implementation of EU legislation in MS — Updating of EU guidelines for the information exchange and risk assessment procedures — Monitor the effects of new legislative measures with a special focus on the replacement-effect in the illegal drug market	MS Reporting EMCDDA Reporting COM (EU measures)
	20. Implement EU legislation on drug precursors to prevent their diversion without disrupting lawful trade	Ongoing	Council COM MS	— Information on cases and quantity of stopped or seized shipments of precursors intended for illicit use — Results achieved from EMPACT projects — Use of Pre-Export Notification (PEN) Online System and increased use of the Precursors Incident Communication System (PICS) — Number of joint follow up meetings and other activities linked to the prevention of the diversion of precursors and pre-precursors.	Annual INCB Precursor report European Commission and EMCDDA reporting

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	21. Address the use of certain pharmacologically active substances (as defined in Directive 2011/62/EU) as cutting agents for illicit drugs	Ongoing	MS COM EMA Europol	— Information on seizures of active substances used as cutting agents for illicit drugs — Timely implementation of new EU legislative requirements aimed at securing the supply chain for active substances under Directive 2011/62/EU, the Falsified Medicines Directive	Reports from the CCWP and CUG MS Reporting
	22. Members States to provide and apply, where appropriate and in accordance with their legal frameworks, alternatives to coercive sanctions for drug using offenders, such as: a. Education b. (Suspension of sentence with) treatment c. Suspension of investigation or prosecution d. Rehabilitation and recovery e. Aftercare and social reintegration	2017-2020	MS Council WP (HDG DROIPEN)	— Increased availability and implementation of alternatives to coercive sanctions for drug-using offenders in the areas of education, treatment, rehabilitation, aftercare and social integration. — Increased monitoring, implementation and evaluation of alternatives to coercive sanctions — Type and number of alternatives to coercive sanctions provided for and implemented by MS — Information on the effectiveness of the use of alternatives to coercive sanctions	EMCDDA Reporting/ Reitox network national reporting package MS Reporting

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
6. Respond effectively to current and emerging trends in illicit drug activity	23. Identify strategic responses to address the role of new information communication technologies (ICT) and the hosting of associated websites, in the production, marketing, purchasing and distribution of illicit drugs and new psychoactive substances at national and EU level.	2017-2020	Council COM Council WP (HDG COSI CCWP) MS Europol CEPOL EMCDDA EUROJUST	— Results achieved from law enforcement actions targeting drug-related crime via the internet — Increased number of joint operations and cross border cooperation initiatives — Number and impact of funded research projects and tools developed to support law enforcement — Number of agreements/discussions with relevant industry partners — Setting up of a glossary of terms — Setting up of an inventory of monitoring tools — Numbers of training sessions for relevant stakeholders — Number of meetings with international partners in which the action was discussed	Interim Review of the EU Policy Cycle EMPACT Driver Reports Europol Reporting CEPOL Statistics/Annual Report EMCDDA Reporting MS Reporting Reports from EU Agencies COM

(1) MAOC (N), based in Lisbon, is an initiative by seven EU Member countries: France, Ireland, Italy, Spain, Netherlands, Portugal and the UK, and is co-funded by the Internal Security Fund of the European Union. The Centre provides a forum for multi-lateral cooperation to suppress illicit drug trafficking by sea and air.

(2) Council conclusions on improving the monitoring of drug supply in the European Union 15 November 2013.

(3) Directive 2014/42/EU of the European Parliament and of the Council on the freezing and confiscation of instrumentalities and proceeds of crime in the European Union; Council Decision 2007/845/JHA concerning cooperation between Asset Recovery Offices of the Member States in the field of tracing and identification of proceeds of, or other property related to, crime; Council Framework Decision 2006/783/JHA on the application of the principle of mutual recognition to confiscation orders. Council Framework Decision 2003/577/JHA on the execution in the European Union of orders freezing property or evidence, Commission proposal for a Regulation of the European Parliament and of the Council on the mutual recognition of freezing and confiscation orders COM(2016) 819; Council Framework Decision 2005/212/JHA on confiscation of crime-related proceeds, instrumentalities and property; Council Framework Decision 2003/577/JHA on the execution in the European Union of orders freezing property or evidence.

(4) Directive (EU) 2015/849 of the European Parliament and of the Council on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC; Council Framework Decision 2001/500/JHA on money laundering, the identification, tracing, seizing and confiscation of instrumentalities and the proceeds of crime. Commission proposal for a Directive of the European Parliament and of the Council on countering money laundering by criminal law COM(2016) 826. Regulation (EU) 2015/847 of the European Parliament and of the Council on information accompanying transfers of funds and repealing Regulation (EC) No 1781/2006; Regulation (EC) No 1889/2005 of the European Parliament and of the Council on controls of cash entering or leaving the Community. Commission proposal for a Regulation of the European Parliament and of the Council on controls on cash entering or leaving the Union and repealing Regulation (EC) No 1889/2005.

(5) Council Framework Decision 2004/757/JHA of 25 October 2004 laying down minimum provisions on the constituent elements of criminal acts and penalties in the field of illicit drug trafficking, as regards the definition of drug.

3. **Coordination**

Member States and EU to effectively coordinate drugs policy

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
7. Ensure effective EU coordination in the drugs field	24. Enhance information-sharing between the HDG and other relevant Council Working Parties and in particular COSI to enhance coordination as regards the drug supply reduction pillar Enhance information sharing between the HDG and other relevant geographical and thematic Council Working Parties including such as COSI, COAFR, COASI, COEST, COLAC, COTRA, COWEB, CONUN, COHOM, CCWP, COSCE, CUG and DROIPEN	Ongoing	PRES Council EEAS Council WP (HDG)	— Extent to which the EU Drugs Strategy/and Action Plan are taken into account in the Programmes of other Council Working Parties such as COSI, COAFR, COASI, COEST, COLAC, COTRA, COWEB, CONUN, COHOM, CCWP, COSCE, CUG and DROIPEN. — Regular information point on the HDG agenda on (1) activities linked to drug-related priorities of the EU Policy Cycle (based on EMPACT reporting, once per Presidency); and (2) relevant activities of other Council Working Parties, in the presence of other relevant Working Party Chairs, where appropriate	Council Working Party (HDG) reporting Presidency Reporting
	25. Each Presidency may convene meetings of the National Drugs Coordinators, and of other groupings as appropriate, to consider emerging trends, effective interventions and other policy developments of added value to the EU Drugs Strategy and to MS	Biannually	PRES MS	— Extent to which National Drug Coordinators' meeting agenda reflects developments, trends and new insights in policy responses and provides for improved communication and information exchange	Presidency Reporting
	26. The HDG will facilitate (a) monitoring of the implementation of the Action Plan through thematic debates; and (b) an annual dialogue on the state of the drugs phenomenon in Europe	(a) Ongoing (b) Annually	PRES Council WP (HDG) MS COM EMCDDA Europol	— Extent of implementation of the Action Plan — Number of actions from the Action Plan addressed in thematic debates in the HDG — Timeliness of dialogue at the HDG on latest drug-related trends and data	Presidency Reporting

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	27. Ensure consistency and continuity of MS and EU actions across Presidencies to strengthen the integrated, balanced and evidence-based approach to drugs in the EU	Ongoing	PRES PRES Trio MS COM Council WP (HDG) EMCDDA Europol	— Extent of consistency and continuity of actions across Presidencies — Advancement in implementation of EU Drugs Strategy priorities across Presidencies	Presidency Reporting
	28. Ensure coordination of EU drugs policies and responses, to support international cooperation between the EU, third countries and international organisations	Ongoing	EEAS COM Council WP (HDG) MS	— Level of consistency and coherence in the objectives, expected results and measures foreseen in EU actions on drugs — Inclusion of drug-related priorities in strategies of relevant EU bodies — Intensified cooperation between the HDG and the geographical/regional and thematic Council Working Parties, including COSI, COAFR, COASI, COEST, COLAT, COTRA, COWEB, CONUN and COHOM, CCWP, COSCE, CUG and DROIPEN — Number of reports by Dublin Group	Periodical reporting by EEAS and COM to the Council Working Party (HDG) Dublin Group

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	29. a. Achieve a coordinated and appropriate level of resources at EU level and Member State level to fulfil the priorities of the EU Drugs Strategy b. Strengthen the cooperation to tackle the rising trend of stimulant addiction, in particular methamphetamine, between relevant government bodies and the NGO sector, focusing on creating and sharing best practices in preventing the spread from local epidemics, including demand and supply reduction efforts, and sharing information on the prevention of misuse of medicinal products for methamphetamine production.	Annually 2017-2020	MS COM EEAS Council Council WP (HDG)	— Over-arching indicator 14 — Amount of funding at EU level, and where appropriate, MS level — Extent of coordination on drugs-related financial programmes across Council Working Parties and COM — Level of networking between professionals from both statutory and non-statutory sector — Availability of accessible interventions — Number of developed interventions	EMCDDA Reporting/ Reitox network national reporting package COM Reporting EMCDDA Best Practice portal
8. Ensure effective coordination of drug-related policy at national level	30. Coordinate actions on drugs policy between Government Departments/ Ministries and relevant agencies at MS level and ensure appropriate multi-disciplinary representation on, or input to, HDG delegations	Ongoing	MS	— Over-arching indicator 14 — Effectiveness of a horizontal drug policy coordination mechanism at MS level — Number of cross-cutting actions in drug demand and supply reduction at Member State level	EMCDDA Reporting/ Reitox network national reporting package MS Reporting

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
9. Ensure the participation of civil society in drugs policy	31. Promote and strengthen dialogue with, and involvement of, civil society and the scientific community in the formulation, implementation, monitoring and evaluation of drug policies at MS and EU levels	Ongoing	MS COM Council WP (HDG) PRES	— Timely dialogues between EU Civil Society Forum on Drugs and the HDG during each Presidency period — Engagement of EU Civil Society Forum in reviewing implementation of the EU Drug Action Plan — Level of involvement of civil society and the scientific community in MS and EU drug policy formulation, implementation, monitoring and evaluation — Timely dialogue between the scientific community (natural and social sciences, including neuroscience and behavioural research) and the HDG	Feedback from EU Civil Society Forum on Drugs and from Civil Society Representatives at MS and EU level MS Reporting Feedback from Scientific Community through the EMCDDA Scientific Committee

4. **International cooperation**

Strengthen dialogue and cooperation between the EU and third countries and international organisations on drugs issues in a comprehensive and balanced manner

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
10. Integrate the EU Drugs Strategy within the EU's overall foreign policy framework as part of a comprehensive approach that makes full use of the variety of policies and diplomatic, political and financial instruments at the EU's disposal in a coherent and coordinated manner	32. Ensure policy coherence between the internal and external aspects of the EU drug policies and fully integrate drug issues within the political dialogues and framework agreements between the EU and its partners and in the EU advocacy on global issues or challenges	Ongoing	COM EEAS PRES Council WP (HDG) MS	— Over-arching indicator 13 — Drug policy priorities increasingly reflected in EU's external policies and actions — Inclusion of drug-related priorities in EU strategies with third countries and regions — Number of agreements, strategy papers, action plans in place	EEAS Reporting

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	33. Ensure that the policy priorities and the balance between demand and supply reduction are well reflected in policy options and in the programming, implementation and monitoring of external assistance, particularly in source and transit countries, through projects involving: a. development of integrated, balanced and evidence-based drug policies; b. supply reduction; the prevention of the diversion of drug precursors and pre-precursors; c. drug demand reduction; and d. alternative development measures	Ongoing	COM MS EEAS	— Extent to which EU's Drug policy priorities, especially the balance between demand and supply reduction, are reflected in funded priorities and projects — Level of implementation of coordinated actions in action plans between the EU and third countries and regions — Number of third country national strategies and action plans that incorporate integrated drug policies	COM, EEAS and MS programming programme monitoring and evaluation reports
	34. Improve capacity and strengthen the role of EU Delegations to enable them to proactively engage on drug policy issues and effectively report back on the local situation on drugs	2017-2020	EEAS COM MS	— Relevant expertise, training and policy guidance provided to EU Delegations — Regional networking among EU Delegations on drug issues enhanced — Coordination with MS enhanced	EEAS and COM Reporting EU Delegations Dublin Group Reports

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	35. Promote and implement the EU approach to alternative development (consistent with the EU Drug Strategy 2013-2020; the EU Approach to Alternative Development and the United Nations Guiding Principles on Alternative Development 2013) in cooperation with third countries, taking into account human rights, human security, gender aspects and specific framework conditions, including:	Ongoing	MS COM EEAS	— Number of third country national policies, strategies and action plans that incorporate: — integrated approaches to the problem of illicit drug crop cultivation and — effectively organised alternative development initiatives	UNODC and INCB reports on drug policies in non-EU countries EU and MS Project and Programme Monitoring and Evaluation Reports UNDP Human Development Reports Dublin Group reporting on non-EU countries
	a. incorporating alternative development into the broader agenda of Member States, encouraging third countries that wish to do so to integrate alternative development into their national strategies;			— Number of evaluated projects that demonstrate positive outcomes relating to sustainable, legal and gender sensitive livelihoods — Improvements in human development indicators	
	b. contributing to initiatives that aim to reduce poverty, conflict and vulnerability by supporting sustainable, legal and gender sensitive livelihoods for people who were previously, or are currently, involved in illicit drug crop cultivation			— Number of rural development projects and programmes, funded by the EU and MS in regions where illicit drug crop cultivation is taking place, or in regions at risk of illicit drug crop cultivation — Reported local decrease in illicit drug crop cultivation in the long-term	

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	c. providing an appropriate level of EU and MS funding and expertise to further strengthen and support non-EU countries' efforts in addressing and preventing illicit drug crop cultivation, through rural development measures and strengthening the rule of law in order to deal with the challenges of poverty reduction, public health, safety and security				
	36. Support third countries, including civil society in those countries, to develop and implement risk and harm reduction initiatives particularly where there is a growing threat of transmission of drug-related blood-borne viruses associated with drug use including but not limited to HIV and viral hepatitis, as well as sexually transmittable diseases and tuberculosis	Ongoing	MS COM EEAS	— Number and quality of risk and harm reduction initiatives developed — Prevalence of drug-related deaths in third countries and drug-related blood-borne viruses including but not limited to HIV and viral hepatitis, as well as sexually transmittable diseases and tuberculosis	WHO Reports Dublin Group reporting on non-EU countries EEAS, COM and MS exchanges on the policies of non-EU countries
	37. Support third countries to tackle drug-related organised crime, including drug trafficking, by: a. intelligence-sharing and the exchange of best practices; b. strengthening counter-narcotics capacity and developing expertise of source and transit countries;	Ongoing	MS EEAS COM Europol	— Number and effectiveness of projects and programmes by the EU and the MS in non-EU countries — Sustained reduction in drug trafficking	COM and MS Reporting Europol Reporting EEAS Reporting UNODC Annual World Drug Report

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	c. working with international partners to tackle the enablers of drug trafficking such as corruption, weak institutions, poor governance and lack of financial regulatory controls; d. strengthening cooperation in the field of asset identification and recovery, in particular through the creation of dedicated national platforms; and e. intensifying regional and intra-regional cooperation f. incorporating rule-of-law and international human rights standards and principles in drug-related law enforcement measures				
	38. a. Reinforce cooperation and/or conduct dialogue with partners, including: — Acceding countries, candidate countries and potential candidates — European Neighbourhood Policy countries — United States of America — Russian Federation	Ongoing	PRES Trio COM EEAS MS	— Over-arching indicator 13 — Strengthened cooperation in the field of drugs with relevant partners — Dialogues organised — Declarations agreed — Programmes and Action Plans implemented	EEAS Reporting Implementation Reports of the relevant action plans where available

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	— Other countries or regions of priority notably: — Afghanistan, Pakistan and Iran — Central Asian Republics — China — Latin American and the Caribbean (CELAC) — Africa, in particular West Africa — Other countries depending on national and international developments b. Explore possibilities for engagement (such as bilateral dialogues, joint projects) with other non-EU countries on serious drug-related issues				
	39. Improve the Dublin Group consultative mechanism through intensified EU coordination and participation, better formulation, implementation and dissemination of its recommendations	Ongoing	Dublin Group COM EEAS MS	— Level of activity across Dublin Group structures including number of Dublin Group recommendations effectively implemented — Achieved modernisation of the Dublin Group's working methods	Dublin Group Reports
	40. Hold an annual dialogue on EU and MS drugs-related assistance to third countries accompanied by a written update	From 2017	COM EEAS MS	— Presentation by COM and EEAS to the Horizontal Drugs Group, at least once a year	COM and EEAS Reporting MS Reporting Project and Programme Monitoring and Evaluation System and Reports

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	41. Ensure that the promotion and protection of human rights are fully integrated in political dialogues and in the planning and implementation of relevant drugs-related programmes and projects including through the implementation of the rights-based approach (RBA) and of tailored human rights guidance and impact assessment tool	Ongoing	COM COHOM/EEAS MS	— Human rights effectively mainstreamed into EU external drug-related policies and actions — Human rights guidance and assessment tool implemented	EU Annual Report on Human Rights MS Reporting
11. Improve cohesiveness of EU approach and EU visibility in the United Nations (UN) and strengthen EU coordination with international bodies related to the drugs field	42. Contribute to shaping the agenda on international drugs policy, including through: a. More affirmative action by EU and MS Delegations at the UN General Assembly and the Commission on Narcotic Drugs (CND); b. Coordinated action by EU and MS delegations in all other UN fora addressing drug-related matters (e.g. World Health Assembly, Human Rights Council, High Level Political Forum on Sustainable Development)	Ongoing	EEAS PRES MS COM Council Council WP (HDG)	— Over-arching indicator 13 — Number of EU statements delivered at CND and other UN fora — Number of EU common positions supported by other regions and international bodies — Number of EU common positions concerning CND decisions on scheduling of substances — Outcome of the CND decisions on scheduling of substances	EEAS Reporting Convergence Indicator 2019 review Outcome The Sustainable Development Goals annual reports

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	c. preparation, coordination and adoption of EU common positions and joint resolutions in the UN General Assembly and the CND, including, ahead of the CND, on scheduling of substances, and ensuring that the EU speaks with one strong voice in these and other international fora;			— Level of successful adoption of EU resolutions at UN including at the CND — Effective promotion of EU policies in the UN, including at the CND	
	d. promotion and monitoring the implementation of the recommendations of the 2016 UNGASS Outcome Document as a pivotal reference document for discussions of relevance to international drug policy in all pertinent fora			— Adoption of an EU Common Position Paper for the 2019 review process; EU contribution to the definition by the CND on the modalities for the 2019 process — Implementation of EU common position on the post-UNGASS process	
	e. the ministerial segment to be held during the sixty-second session of CND, in Vienna in 2019; and			— Outcome of the 2019 review of the UN Political Declaration and Action Plan on International Cooperation towards an Integrated and Balanced Strategy to Counter the World Drug Problem	
	f. ensure the meaningful involvement of civil society and the scientific community in the review process			— Progress in implementation of drug-related Sustainable Development Goals (SDGs)	

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	43. Strengthen partnerships with the UNODC, WHO, UNAIDS and other relevant UN agencies, international and regional bodies and organisations and initiatives (such as the Council of Europe and the Paris Pact Initiative)	Ongoing	Council EEAS COM PRES Council WP (HDG) EMCDDA	— Over-arching indicators 13, 15 — Number of information exchanges and activities between the EU and relevant international and regional bodies and organisations and initiatives — Effectiveness of partnerships with relevant bodies	MS, EEAS, COM Reporting
12. Support the process for acceding countries, candidate countries, and potential candidates to adapt to and align with the EU *acquis* in the drugs field, through targeted assistance and monitoring	44. Provide targeted technical assistance, and other assistance and support as necessary, to acceding countries, candidate countries, and potential candidates to facilitate their adaptation to and alignment with the EU *acquis* in the drugs field	Ongoing	COM MS EMCDDA Europol Eurojust Frontex EEAS	— Over-arching indicator 15 — Increased compliance by countries with EU *acquis* — Number and quality of completed projects — National Drug Strategies and national drug coordinating structures established	EMCDDA Reporting Acceding countries, candidate countries and potential candidates reports

5. **Information, research, monitoring and evaluation**

Contribute to a better understanding of all aspects of the drugs phenomenon and of the impact of measures in order to provide sound and comprehensive evidence for policies and actions

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
13. Ensure adequate investment in research, data collection, monitoring, evaluation and information exchange on all aspects of the drug phenomenon	45. Promote appropriate financing of EU-level drug-related multi-disciplinary research and studies including through EU related financial programmes (2014-2020)	2017-2020	MS COM	— Amount and type of EU funding provided across the different programmes and projects	COM Reporting at annual research dialogue

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	46. Ensure that EU-supported projects: a. take account of the priorities of the EU Drug Strategy and Action Plan on Drugs; b. take account of gaps in policy formulation; c. deliver clear added value and ensure coherence and synergy; and d. avoid duplication with research under other programmes and bodies e. take account of the importance of behavioural research and neuroscience ([1]) f. include clear indicators for measuring their impact	2017-2020	COM EMCDDA	— The inclusion of the priorities of the EU Strategy and Action Plan on Drugs in the funding and assessment criteria of EU-funded drug-related research — Number, impact, complementarity and value of EU-funded drug-related research grants and contracts awarded — Number of EU-funded drug- related articles and research reports published in peer-reviewed journals with high impact factors — Annual debate at the HDG on drug-related research projects funded by the EU including EMCDDA Scientific Committee recommendations on research priorities	Research project reports EMCDDA Scientific Committee recommendations on research priorities Science Citation Index and similar bibliometric tools Strategic research agenda developed by ERANID
	47. Promote evidence-based evaluations of policies and interventions at national, EU and international level	2017-2020	COM MS EMCDDA	— Over-arching indicator 14 — EMCDDA guide on evaluation used to support national process — Delivery of dedicated studies into the effectiveness and impacts of EU and international drug policies	EMCDDA Reporting/ Reitox network national reporting package

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	48. Reinforce analysis (including mapping information sources) and information sharing on the relationship between drugs trafficking and: a. financing of terrorist groups and activities, including any overlap between the established routes for drug production and trafficking areas and conflict zones; and financing sources of terrorist cells in the EU from illicit activities, including drug trafficking; b. migrant smuggling (building synergies with the EU Action Plan against migrant smuggling (2015-2020) that foresees research and risk analysis between smuggling and other crimes such as drug trafficking) including: — A focus on vulnerable migrants and their potential exploitation for drug trafficking purposes and/or as end-users of drugs, in particular minors and women. — Exploration of any overlap between drug trafficking and migrant smuggling criminal rings, *modi operandi* and routes.	2017-2020	MS Commission EU ATC EMCDDA Europol Frontex FRA EIGE Council WP (COSI COTER TWP HLWG)	— Extent to which understanding is increased of the potential connections between drug trafficking and: — Terrorist financing — Migrant smuggling — Trafficking in Human Beings — EU and national outputs (such as reports, studies and articles addressing these topics)	MS reporting COM reporting EU agencies reporting (EMCDDA Europol Frontex and FRA in the framework of their regular reporting activities EIGE in the framework of their regular reporting activities FATF Risk Assessments

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	c. trafficking in human beings building synergies with the EU legal and policy framework addressing trafficking in human beings including the EU Strategy towards the Eradication of Trafficking in Human Beings 2012–2016				
14. Maintain networking and cooperation and develop capacity within and across the EU's knowledge infrastructure for information, research, monitoring and evaluation of drugs, particularly illicit drugs	49. In collaboration with relevant parties continue to provide comprehensive analyses of: a. the EU drug situation; b. the dynamics of drug use within general populations and target groups c. responses to drug use and in due course to provide an update by the EMCDDA of the 2017 overview of cannabis legislation in the EU as well as continue to monitor and report on cannabis legislations at national level and in third countries	Ongoing	EMCDDA Europol MS COM	— Over-arching indicators 1-15 — Current deficits in the knowledge base established and an EU level framework developed to maximise analyses from current data holdings — Number of overviews and topic analyses on the drug situation	EMCDDA Reporting MS Reporting Civil Society Forum on Drugs COM

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	50. Enhance evidence-based training for those involved in responding to the drug phenomenon	2017-2020	MS EMCDDA CEPOL	— Number of initiatives at MS and EU level to train professionals in aspects of drug demand reduction and drug supply reduction — Number of initiatives at MS and EU level implemented to train professionals related to data collection and reporting of drug demand reduction and drug supply reduction	MS Reporting CEPOL Annual Report EMCDDA Reporting/ Reitox network national reporting package
	51. Enhance data collection, research, analysis and reporting on: a. drug demand reduction; b. drug supply reduction; c. emerging trends, such as polydrug use and misuse of psychoactive medicines, that pose risks to health and safety; d. blood-borne viruses associated with drug use including but not limited to HIV and viral hepatitis, as well as sexually transmittable diseases and tuberculosis; e. psychiatric and physical co-morbidity;	Ongoing	MS COM EMCDDA Europol ECDC EMA	— Increased availability and implementation of evidence-based and scientifically sound indicators on drug supply reduction and drug demand reduction — At MS level, extent of new research initiated on emerging trends such as polydrug use and the misuse of psychoactive medicines; blood-borne diseases associated with drug use including but not limited to HIV and viral hepatitis, as well as sexually transmittable diseases and tuberculosis; psychiatric and physical co-morbidity; and other problems and consequences related to both licit and illicit substances	EMCDDA Reporting EMA Reporting MS Reporting Harmonised data reports from EU bodies including EMCDDA EU SOCTA

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	f. drug problems among prisoners and the availability and coverage of drug demand reduction interventions and services in prison settings; and g. other problems and consequences related to illicit substances as well as to polydrug use (combined use of illicit and licit substances including psychoactive medicines, alcohol and tobacco) h. compliance of drug policies with international human rights standards and principles			— EU-wide study carried out on drug-related community intimidation and its impact on individuals, families and communities most affected and effective responses to it — Adoption of evidence-based and scientifically sound indicators on drug problems among prisoners	
	52. Improve the capacity to detect, assess and respond effectively to the emergence and use of new psychoactive substances and monitor the extent to which such new substances impact on the number and profile of users	Ongoing	COM MS EMCDDA Europol	— Over-arching indicator 6 — Extent of new epidemiological, pharmacological and toxicological research initiated on new psychoactive substances and supported by MS and EU Research programmes — Extent of information, best practice and intelligence exchange — Extent of sharing by toxicology laboratories and by Research Institutes of toxicological and health data analyses on new psychoactive substances	EMCDDA Reporting/ Reitox network national reporting package EMCDDA-Europol Implementation Report Reports by laboratories and research institutes

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
	53. Strengthen efforts to share forensic science data, including support on the identification of new psychoactive substances, laboratory reference standards on new psychoactive substances, and the development of a common methodology for the identification of new substances by enhancing cooperation with the Commission's Joint Research Centre, and through existing networks, such as the Drugs Working Group of the European Network of Forensic Science Institutes in the framework of the JHA Council Conclusions on the Vision for European Forensic Science 2020 and the Customs Laboratories European Network	2017-2020	COM MS EMCDDA	— Over-arching indicator 15 — Extent of sharing of forensic science data on new psychoactive substances, supporting the identification of new psychoactive substances — Ease of access to laboratory reference standards by forensic science laboratories, customs laboratories and institutes — Progress on development of a common methodology for the identification of new psychoactive substances	EMCDDA/Europol Reporting COM Reporting
	54. Improve and increase the ability to identify, assess and respond at MS and EU levels to (a) behavioural changes in drug consumption; and (b) to drug-related epidemic outbreaks	Ongoing	MS EMCDDA ECDC	— Number and effectiveness of new drug-related public health initiatives developed and implemented — Number and effectiveness of existing measures and initiatives that are adjusted to take account of drug consumption or epidemic outbreaks — Number and impact of early warning reports, risk assessment and alerts	Early Warning System reports EMCDDA Reporting/ Reitox network national reporting package EMA Reporting

Objective	Action	Timetable	Responsible party	Indicator(s)	Data collection/assessment mechanisms
15. Enhance dissemination of monitoring, research and evaluation results at EU and national level	55. Member States continue to support EU monitoring and information exchange efforts, including cooperation with, and adequate support for, Reitox National Focal Points a. Organisation of European events focused on the transfer and dissemination of knowledge from research to policy makers and professionals	Ongoing	MS EMCDDA COM	— Open-access outputs from EU funded studies disseminated — Extent to which Reitox National Focal Points funding and other resources match requirements — Number and effectiveness of Reitox National Focal Points dissemination initiatives — Number of EU events organised on the transfer and dissemination of knowledge from research to policy makers and professionals	Web Dissemination including OpenAire, Cordis EMCDDA website EMCDDA Reporting/ Reitox network national reporting package

([1]) Under Horizon 2020 (2014-2020), some EUR 27 million have already been allocated to projects addressing drug addiction and include behavioural research and neuroscience.

ANNEX I

15 over-arching indicators for the EU Action Plan on Drugs 2017-2020 ([1])

1. Percentage of population who use drugs currently (within last month), used drugs recently (within last year), and who have ever used (lifetime use) by drug and age group (EMCDDA General Population Survey)

2. Estimated trends in the prevalence of problem and injecting drug use (EMCDDA Problem Drug Use)

3. Trends in drug induced deaths and mortality amongst drug users (according to national definitions) (EMCDDA Drug-related Deaths)

4. Prevalence and incidence, among injecting drug users, of infectious diseases attributable to drug use, including HIV and viral Hepatitis, sexually transmittable diseases and tuberculosis (EMCDDA Drug-related Infectious Diseases)

5. Trends in the age of first use of illicit drugs (European School Survey Project on Alcohol and Drugs (ESPAD), Health Behaviour in School-aged Children (HBSC) and General Population Drug Use Survey (EMCDDA Key Epidemiological Indicator)

6. Trends in numbers of people entering drug treatment (EMCDDA Treatment Demand) and the estimated total number of people in drug treatment (EMCDDA Treatment Demand and Health and Social Responses)

7. Trends in number of and quantities of seized illicit drugs (EMCDDA Drug Seizures: cannabis incl. herbal cannabis, heroin, cocaine, crack cocaine, amphetamine, methamphetamine, ecstasy, LSD and other substances)

8. Trends in retail price and purity of illicit drugs (EMCDDA Price and Purity: cannabis incl. herbal cannabis, heroin, cocaine, crack cocaine, amphetamine, methamphetamine, ecstasy, LSD, other substances and composition of drug tablets)

9. Trends in the number of initial reports of drug law offences, by drug and type of offence (supply vs use/possession) (EMCDDA Drug Offences)

10. Prevalence of drug use amongst prisoners (EMCDDA Drug Use in Prisons)

11. Assessment of availability, coverage and quality of services and interventions in the areas of prevention, harm reduction, social integration and treatment. (EMCDDA Health and Social Responses)

12. Evidence-based interventions on prevention, treatment, social integration and recovery and their expected impact on drug use prevalence and problem drug use (EMCDDA Best Practice Portal)

13. Strong dialogue and cooperation, in the drugs related field, with other regions, third countries, international organisations and other parties (EEAS reporting)

14. Developments in national drug strategies, evaluations, legislation, coordination mechanisms and public expenditure estimates in EU Member States (EMCDDA)

15. Early Warning System on new psychoactive substances (EMCDDA/Europol) and Risk Assessment on new psychoactive substances (EMCDDA)

([1]) These indicators are based on existing reporting systems that pre-date the objectives of the current EU drug strategy and action plan, but provide the most comprehensive set of EU-level resources to support their monitoring and evaluation.

ANNEX II

Glossary of acronyms

CCWP	Council of the EU — Customs Cooperation Working Party
CELAC	Comunidad de Estados Latinoamericanos y Caribeños (Community of Latin American and Caribbean States)
CEPOL	European Police College
CND	Commission on Narcotic Drugs (UN)
COAFR	Council of the EU — Africa Working Party
COASI	Council of the EU — Asia-Oceania Working Party
COEST	Council of the EU — Working Party on Eastern Europe and Central Asia
COHOM	Council of the EU — Working Party on Human Rights
COLAC	Council of the EU — Working Party on Latin America
COM	European Commission
CONUN	Council of the EU — United Nations Working Party
COSCE	Council of the EU — Working Party on OSCE and the Council of Europe
COSI	Council of the EU — Standing Committee on Operational Cooperation on Internal Security
COTRA	Council of the EU — Working Party on Transatlantic Relations (Canada and the USA)
Council WP	Council Working Party
COTER	Council of the EU — Working Party on Terrorism (International Aspects)
COWEB	Council of the EU — Working Party on the Western Balkans Region
CUG	Council of the EU — Customs Union Group
DROIPEN	Council of the EU — Working Party on Substantive Criminal Law
ECDC	European Centre for Disease Control
EEAS	European Union External Action Service
EMA	European Medicines Agency
EMCDDA	European Monitoring Centre for Drugs and Drug Addiction
EMPACT	European Multidisciplinary Platform against Criminal Threats
ENFSI	European Network of Forensic Science Institutes
ERA-net	European Research Area — Network
ERANID	European Research Area Network on Illicit Drugs
ESPAD	European School Survey Project on Alcohol and Drugs
EU	European Union
EUROJUST	European Judicial Cooperation Unit
EUROPOL	European Union Agency for Law Enforcement Cooperation
EU SOCTA	EU Serious and Organised Crime Threat Assessment
Frontex	European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union

HBSC	Health Behaviour in School Aged Children survey
HCV	Hepatitis C virus
HDG	Council of the EU — Horizontal Working Party on Drugs
HIV	Human immunodeficiency virus
HLWG	Council of the EU — High-Level Working Group on Asylum and Migration
INCB	International Narcotics Control Board (UN)
JHA	Justice and Home Affairs
LGBTI	Lesbian, Gay, Bisexual, Transgender/Transsexual and Intersexed
LSD	Lysergic acid diethylamide
MAOC (N)	The Maritime Analysis and Operations Centre
MASPs	Multiannual Strategic Plans (Europol)
MOU	Memorandum of Understanding
MS	Member State
NPS	New psychoactive substances
PEN	UNODC/INCB developed Pre-Export Notification Online System
PICS	Precursors Incident Communication System
PRES	Rotating Presidency of the Council of the European Union
PRES Trio	Grouping of three consecutive rotating Presidencies of the Council of the European Union
Reitox	Réseau Européen d'Information sur les Drogues et les Toxicomanies
SOCTA	Serious and Organised Crime Threat Assessment
TWP	Council of the EU — Working Party on Terrorism
UN	United Nations
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNGASS	United Nations General Assembly Special Session
UNODC	United Nations Office on Drugs and Crime
UNDP	United Nations Development Programme
WHO	World Health Organisation (UN)

EUROPEAN COMMISSION

Euro exchange rates [1]

4 July 2017

(2017/C 215/03)

1 euro =

	Currency	Exchange rate		Currency	Exchange rate
USD	US dollar	1,1353	CAD	Canadian dollar	1,4730
JPY	Japanese yen	128,57	HKD	Hong Kong dollar	8,8646
DKK	Danish krone	7,4367	NZD	New Zealand dollar	1,5594
GBP	Pound sterling	0,87805	SGD	Singapore dollar	1,5701
SEK	Swedish krona	9,6735	KRW	South Korean won	1 307,61
CHF	Swiss franc	1,0954	ZAR	South African rand	15,0182
ISK	Iceland króna		CNY	Chinese yuan renminbi	7,7220
NOK	Norwegian krone	9,4850	HRK	Croatian kuna	7,4165
BGN	Bulgarian lev	1,9558	IDR	Indonesian rupiah	15 174,42
CZK	Czech koruna	26,132	MYR	Malaysian ringgit	4,8790
HUF	Hungarian forint	308,30	PHP	Philippine peso	57,343
PLN	Polish zloty	4,2426	RUB	Russian rouble	67,3400
RON	Romanian leu	4,5884	THB	Thai baht	38,617
TRY	Turkish lira	4,0377	BRL	Brazilian real	3,7503
AUD	Australian dollar	1,4922	MXN	Mexican peso	20,6761
			INR	Indian rupee	73,4970

[1] *Source*: reference exchange rate published by the ECB.

COMMISSION IMPLEMENTING DECISION

of 4 July 2017

on the financing of the 2017 work programme on training in the field of food and feed safety, animal health, animal welfare and plant health in the framework of the 'Better Training for Safer Food' programme

(2017/C 215/04)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 ([1]) and, in particular, Article 84 thereof,

Having regard to Regulation (EU) No 652/2014 of the European Parliament and of the Council of 15 May 2014 laying down provisions for the management of expenditure relating to the food chain, animal health and animal welfare, and relating to plant health and plant reproductive material, amending Council Directives 98/56/EC, 2000/29/EC and 2008/90/EC, Regulations (EC) No 178/2002, (EC) No 882/2004 and (EC) No 396/2005 of the European Parliament and of the Council, Directive 2009/128/EC of the European Parliament and of the Council and Regulation (EC) No 1107/2009 of the European Parliament and of the Council and repealing Council Decisions 66/399/EEC, 76/894/EEC and 2009/470/EC ([2]), and in particular Article 36(1) thereof,

Whereas:

(1) Regulation (EC) No 882/2004 of the European Parliament and of the Council ([3]) lays down general rules for the performance of official controls to verify compliance with rules aiming, in particular, at preventing, eliminating or reducing to acceptable levels risks to humans and animals and guaranteeing fair practices in feed and food trade and protecting consumer interests. Article 51 of that Regulation provides that the Commission may organise training courses for the staff of the competent authorities of Member States responsible for the official controls referred to in that Regulation, which may be opened to participants from third countries, in particular developing countries. Those courses may include, in particular, training on European Union feed and food law and animal health and animal welfare rules.

(2) Article 2(1)(i) of Council Directive 2000/29/EC ([4]) provides the legal basis for organising courses in the field of plant health.

(3) The 'Better Training for Safer Food' Programme has been established by the Commission in 2006 in order to achieve the aims set out in Regulation (EC) No 882/2004. The Commission Communication of 20 September 2006 on 'Better training for safer food' ([5]) explores options for future organisation of training.

(4) Regulation (EU) No 652/2014 establishes provisions for the management of expenditure from the general budget of the European Union in the fields governing food and feed safety, animal health and welfare and plant health rules. Article 31 provides that the Union may finance the training of the staff of the competent authorities responsible for official controls, as referred to in Article 51 of Regulation (EC) No 882/2004, in order to develop a harmonised approach to official controls and other official activities to ensure a high level of protection of human, animal and plant health.

([1]) OJ L 298, 26.10.2012, p. 1.
([2]) OJ L 189, 27.6.2014, p. 1.
([3]) Regulation (EC) No 882/2004 of the European Parliament and of the Council of 29 April 2004 on official controls performed to ensure the verification of compliance with feed and food law, animal health and animal welfare rules (OJ L 165, 30.4.2004, p. 1).
([4]) Council Directive 2000/29/EC of 8 May 2000 on protective measures against the introduction into the Community of organisms harmful to plants or plant products and against their spread within the Community (OJ L 169, 10.7.2000, p. 1).
([5]) Communication from the Commission to the Council and the European Parliament. 'Better training for safer food' COM(2006) 519 final of 20 September 2006.

(5) In order to ensure implementation of the 'Better Training for Safer Food' Programme in Member States it is necessary to adopt a financing decision and the work programme on training in the field of food and feed safety, animal health, animal welfare and plant health for 2017. Article 94 of Commission Delegated Regulation (EU) No 1268/2012 ([1]) establishes detailed rules on financing decisions.

(6) Commission Implementing Decision 2013/770/EU ([2]) establishes the 'Consumer, Health, Agriculture and Food Executive Agency' (hereafter 'the Agency'). This Decision entrusts the Agency with certain management and programme implementation tasks relating to the food safety training measures performed pursuant to Regulation (EC) No 882/2004 and Directive 2000/29/EC.

(7) It is necessary to allow for the payment of interest due for late payment on the basis of Article 92 of Regulation (EU, Euratom) No 966/2012 and Article 111(4) of Delegated Regulation (EU) No 1268/2012.

(8) In order to allow for flexibility in the implementation of the work programme, it is appropriate to define the term 'substantial change', within the meaning of Article 94(4) of Delegated Regulation (EU) No 1268/2012.

(9) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

HAS DECIDED AS FOLLOWS:

Article 1

The work programme

The annual work programme for the implementation of the Better Training for Safer Food Programme for 2017, as set out in the Annex, is adopted.

The annual work programme constitutes a financing decision within the meaning of Article 84 of Regulation (EU, Euratom) No 966/2012.

Article 2

Union contribution

1. The maximum contribution for the implementation of the work programme for the year 2017 is set at EUR 16 500 000 and shall be financed from the appropriations entered in the budget line 17 04 03 of the general budget of the European Union for 2017.

2. The appropriations provided for in paragraph 1 may also cover interest due for late payment.

Article 3

Flexibility clause

Cumulated changes to the allocations to specific actions not exceeding 20 % of the maximum contribution provided for in Article 2(1) of this Decision shall not be considered to be substantial within the meaning of Article 94(4) of Delegated Regulation (EU) No 1268/2012, where those changes do not significantly affect the nature of the actions and the objective of the work programme. The increase of the maximum contribution set in Article 2(1) of this Decision shall not exceed 20 %.

([1]) Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

([2]) Commission Implementing Decision 2013/770/EU of 17 December 2013 establishing the Consumer, Health and Food Executive Agency and repealing Decision 2004/858/EC (OJ L 341, 18.12.2013, p. 69).

The responsible authorising officer may apply the type of changes referred to in the first paragraph. Those changes shall be applied in accordance with the principles of sound financial management and of proportionality.

Done at Brussels, 4 July 2017.

For the Commission

Vytenis ANDRIUKAITIS

Member of the Commission

ANNEX

1. **Introduction**

On the basis of the objectives laid down in Regulation (EC) No 882/2004 and Directive 2000/29/EC, this work programme contains the actions to be financed and the budget breakdown for year 2017 as follows:

1.1 Procurement (implemented under direct management): External contracts for the execution of the training programme and other learning tools	EUR 16 500 000
TOTAL	EUR 16 500 000

2. **Procurement**

The overall budgetary allocation reserved for procurement contracts in 2017 amounts to EUR 16 500 000.

LEGAL BASIS

Regulation (EC) No 882/2004, Article 51
Directive 2000/29/EC, Article 2(1)(i)
Regulation (EU) No 652/2014, Articles 31 and 36(1)

BUDGET LINE

Budget line: 17 04 03

INDICATIVE NUMBER AND TYPE OF CONTRACTS ENVISAGED

For each of the technical issues referred to below, one or more direct or framework service contracts will be signed. It is estimated that around 18 direct or specific service contracts will be signed. External contractors are mainly involved in the organisational and logistical aspects of the training activities.

SUBJECT OF THE CONTRACTS ENVISAGED (IF POSSIBLE)

For 2017, the training actions will concern the following subjects:

Activities	Amount in EUR
Contingency planning and animal disease control	1 265 000
Plant protection products evaluation and authorisation	630 000
Integrated Pest Management	890 000
Food Contact Material	760 000
Control over food improvement agents	1 215 000
HACCP audits	1 700 000
Food hygiene and flexibility	1 200 000
Microbiological criteria in foodstuffs and control of zoonoses	915 000

Activities	Amount in EUR
New food investigation techniques	900 000
Transmissible Spongiform Encephalopathies and animal by-products	745 000
Internal auditing of official control systems	910 000
Strengthening impact of Union overview audits	880 000
Support for Union controls in Member States and non-EU countries	430 000
EU approach to anti-microbial resistance	1 110 000
EU approach to risk analysis	630 000
Integration into EU information management systems	1 100 000
Online learning and teaching, including development of tools, support and assistance	750 000
Animal health and welfare, plant health and food safety contingency trainings, conferences and learning and dissemination tools	470 000
TOTAL	**16 500 000**

OPERATIONAL OBJECTIVES PURSUED

The operational objectives pursued are to develop, organise and manage the training programmes in the identified areas in order to ensure high level of competence amongst control staff, make official controls more uniform, objective and efficient throughout the EU and contribute to a greater uniformity of control procedures between EU and non-EU partners.

EXPECTED RESULTS

The results, as expected by the Commission, are as follows:

(a) improve the awareness and knowledge of control staff in the identified training areas;

(b) provide for a common understanding of the current EU provisions and tools relating to official controls in the identified training areas;

(c) disseminate best practices for official controls in the identified training areas;

(d) favour exchange of experience in order to increase the level of expertise and harmonisation in the approach to official controls in the identified training areas.

IMPLEMENTATION

EUR 16 365 000 (financing of food safety measures under Regulation (EC) No 882/2004 and Directive 2000/29/EC) will be managed and implemented by the Consumer, Health, Agriculture and Food Executive Agency (Commission Decision 2013/770/EU). The remaining EUR 135 000 will be managed by the Commission to cover the assistance and support to online learning and teaching project.

INDICATIVE TIMEFRAME FOR LAUNCHING THE PROCUREMENT PROCEDURE

Approximately during 3rd-4th quarter of 2017.

INDICATIVE AMOUNT OF THE CALL FOR TENDERS

EUR 16 500 000

Designation of the acting Hearing Officer in trade proceedings

(2017/C 215/05)

With effect from 1 July 2017, the member of the Commission responsible for trade policy designated Mr Piotr OGONOWSKI to act as Hearing Officer, in accordance with Article 3 of the Decision of the President of the European Commission of 29 February 2012 on the function and terms of reference of the hearing officer in certain trade proceedings (OJ L 107, 19.4.2012, p. 5).

V

(Announcements)

PROCEDURES RELATING TO THE IMPLEMENTATION OF COMPETITION POLICY

EUROPEAN COMMISSION

Prior notification of a concentration

(Case M.8493 — Deere & Company/Wirtgen)

(Text with EEA relevance)

(2017/C 215/06)

1. On 28 June 2017, the Commission received notification of a proposed concentration pursuant to Article 4 of Council Regulation (EC) No 139/2004 ([1]) by which the undertaking Deere & Company ('Deere', USA) acquires within the meaning of Article 3(1)(b) of the Merger Regulation sole control of over the entire operative business of the Wirtgen Group ('Wirtgen', Germany) by way of purchase of shares.

2. The business activities of the undertakings concerned are:

— for Deere: manufacture and sale of agricultural, construction, and forestry machinery, industrial diesel engines and certain other components as well as lawn care equipment. Deere also offers financial services for its own equipment mainly. Deere is active globally and listed among the S&P 500 on the NYSE.

— for Wirtgen: manufacture and sale of construction machinery equipment incorporating the product brands Wirtgen, Vögele, Hamm, Kleemann, Benninghoven and Ciber, including sales and service companies. Wirtgen is active globally.

3. On preliminary examination, the Commission finds that the notified transaction could fall within the scope of the Merger Regulation. However, the final decision on this point is reserved.

4. The Commission invites interested third parties to submit their possible observations on the proposed operation to the Commission.

Observations must reach the Commission not later than 10 days following the date of this publication. Observations can be sent to the Commission by fax (+32 22964301), by email to COMP-MERGER-REGISTRY@ec.europa.eu or by post, under reference M.8493 — Deere & Company/Wirtgen to the following address:

European Commission
Directorate-General for Competition
Merger Registry
1049 Bruxelles/Brussel
BELGIQUE/BELGIË

([1]) OJ L 24, 29.1.2004, p. 1 (the 'Merger Regulation').

Prior notification of a concentration

(Case M.8534 — Bouygues Immobilier/Accor/Nextdoor)

Candidate case for simplified procedure

(Text with EEA relevance)

(2017/C 215/07)

1. On 26 June 2017 the Commission received a notification of a proposed concentration pursuant to Article 4 of Council Regulation (EC) No 139/2004 [1] by which the undertakings Bouygues Immobilier SAS (France) and Accor SA (France) acquire within the meaning of Article 3(1)(b) of the Merger Regulation joint control of the whole of the undertaking Nextdoor SAS (France) by way of purchase of shares.

2. The business activities of the undertakings concerned are:

— Bouygues Immobilier: active in the various branches of property development, including housing, office buildings and retail parks;

— Accor: active in the hotel sector;

— Nextdoor: active in the business premises sector and in the provision and marketing of intelligent and collaborative workspaces for businesses, alongside a range of business services.

3. On preliminary examination, the Commission finds that the notified transaction could fall within the scope of the Merger Regulation. However, the final decision on this point is reserved. Pursuant to the Commission Notice on a simplified procedure for treatment of certain concentrations under Council Regulation (EC) No 139/2004 [2], it should be noted that this case is a candidate for treatment under the procedure set out in the Notice.

4. The Commission invites interested third parties to submit to it their observations on the proposed operation.

Observations must reach the Commission no later than 10 days following the date of publication of this notification. Observations can be sent to the Commission by fax (+32 22964301), by email to COMP-MERGER-REGISTRY@ec.europa.eu or by post, under reference M.8534 — Bouygues Immobilier/Accor/Nextdoor, to the following address:

European Commission
Directorate-General for Competition
Merger Registry
1049 Bruxelles/Brussel
BELGIQUE/BELGIË

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[1] OJ L 24, 29.1.2004, p. 1 (the 'Merger Regulation').
[2] OJ C 366, 14.12.2013, p. 5.

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