

This table provides a summary of the alignment between the country-by-country reporting required by GRI 207: Tax 2019 and the country-by-country reporting template provided under the OECD BEPS Action 13 report (Transfer Pricing Documentation and Country-by-Country Reporting).

	GRI 207: Tax 2019	OECD Action 13 BEPS Country by Country Reporting
<b>Applicability</b>	Voluntary public disclosure for an organization of any size, type, sector or geographic location that identifies it material to report on its impacts related to taxes, in accordance with the GRI standards	Mandatory for multinationals with consolidated group revenues of more than €750 million
<b>Data aggregation</b>	Data to be reported by tax jurisdiction	Data to be reported by tax jurisdiction
<b>Basis of calculation</b>	Dependent on relevant guidance	Aggregate tax jurisdiction-wide information
<b>Period covered in the reporting</b>	Covers the most recent audited consolidated financial statements or, when this information is not available, the one preceding it	Covers a fiscal year and filed within 12 months of end of fiscal year
<b>Timing of reporting</b>	An organization is expected to commit to regularly providing a consolidated disclosure of its economic, environmental, and social impacts	Report to be filed no later than 12 months after the last day of the Reporting Fiscal Year
<b>Reporting requirements</b>		
Names of resident entities	✓	✓ requires the name of the tax jurisdiction where an entity is incorporated if it is different from the jurisdiction of residence
Names of entities deemed not to be resident in any tax jurisdiction	✓	✓
Business activities	✓	✓
Number of employees	✓ flexibility of calculation method	✓ on a full-time equivalent basis
Revenues aggregated total	✗	✓
Revenues from third parties	✓	✓
Revenues from related parties	✓ revenue from intra-group transactions with other tax jurisdictions ✗ revenue from intra-group transactions within the same tax jurisdiction not required	✓
Profit / loss	✓	✓ summed
Tangible assets	✓	✓ summed
Corporate income paid (on cash basis)	✓ flexibility to report withholding tax separately	✓
Corporate income accrued	✓	✓
Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax	✓	✗
Stated capital	✗	✓
Accumulated earnings	✗	✓

This information should not be relied upon for the purposes of reporting. For detailed information please refer to the source documents.