



GLOBAL REPORTING INITIATIVE

CONTENT INDEX

Legrand has reported the information cited in this GRI content index for the period 1st January 2023 - 31st December 2023 with reference to the GRI Standards.

April 2023



Global Reporting Initiative Content Index

In accordance with Core level.

GRI Standards	Disclosure	References included in the Universal Registration Document 2023	Omission
100 UNIVERSAL STANDARDS			
GRI 2: General Disclosures 2021	2-1 Organizational details	9.1. – Information about the company	
	2-2 Entities included in the organization's sustainability reporting	Chapter 8 NOTE 1.4.1 – List of main consolidated companies 4.1.1 - Basis for preparation [BP-1 and BP-2]	
	2-3 Reporting period, frequency and contact point	4.10.1 – Reporting procedures	
	2-4 Restatements of information	4.11 – Statutory Auditors' report	
	2-5 External assurance	4.11 – Statutory Auditors' report	
	2-6 Activities, value chain and other business relationships	1 – Integrated report	
	2-7 Employees	4.10.2.2 – Indicators on employment, organization of labor, labor relations and training (ESRS2 SBM1)	
	2-8 Workers who are not employees	4.8 – Acting ethically 4.9 – Duty of care	
	2-9 Governance structure and composition	6.1 – Administration and Management of the Company	
	2-10 Nomination and selection of the highest governance body	6.1 – Administration and Management of the Company	
	2-11 Chair of the highest governance body	6.1 – Administration and Management of the Company	
	2-12 Role of the highest governance body in overseeing the management of	6.1 – Administration and Management of the Company	

	impacts		
	2-13 Delegation of responsibility for managing impacts	<p>6.1 – Administration and Management of the Company</p> <p>4.1.2.1 Role of administrative, management and supervisory bodies</p> <p>4.1.2.2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies</p> <p>6.1.3.2 Operating procedures of the Board of Directors' specialized Committee</p>	
	2-14 Role of the highest governance body in sustainability reporting	<p>6.1 – Administration and Management of the Company</p> <p>4.1.3.1.2 A longstanding commitment reflecting the Company's purpose and contributing to its performance</p> <p>6.1.3.2 Operating procedures of the Board of Directors' specialized Committees</p>	
	2-15 Conflicts of interest	<p>6.2.1 – Objectives, principles and rules used to determine and implement the 2023 2024 compensation policy applicable to all company officers</p> <p>4.1.3.1.4 - CSR commitment as part of an international legal and reference framework see paragraph "Internal charters and policies"</p> <p>6.1.1 - Board of Directors</p>	
	2-16 Communication of critical concerns	<p>4.8 – Acting ethically</p> <p>4.9.4.4 – Effectiveness and results of the monitoring plan</p> <p>4.9.5.1.3 – Effectiveness and results of the monitoring plan</p> <p>4.9.5.2.3 – Effectiveness and results of the monitoring plan</p> <p>4.9.5.3.4 Effectiveness and results of the monitoring plan</p>	
	2-17 Collective knowledge of the highest governance body	6.1.3.2 - Operating procedures of the Board of Directors' specialized Committees	
	2-18 Evaluation of the performance of the highest governance body	<p>4.1.2.3 Integration of sustainability strategies and performance in incentive schemes [ESRS 2 – GOV-3])</p> <p>6.2 - Company officers' compensation</p>	
	2-19 Remuneration policies		
	2-20 Process to determine remuneration		
	2-21 Annual total compensation ratio	6.2.3.3 Compensation equity ratios and comparison of annual changes in compensation and the Company's performance	
	2-22 Statement on sustainable development strategy	1 – Integrated report	

	2-23 Policy commitments	4.4.2 - Implementation of employee relations policy	
	2-24 Embedding policy commitments	4.4.2 - Implementation of employee relations policy	
	2-25 Processes to remediate negative impacts	3.6 - Risk factors and control mechanisms in place 4.8 –Acting ethically 4.9.4.4 – Effectiveness and results of the monitoring plan 4.9.5.1.3 – Effectiveness and results of the monitoring plan 4.9.5.2.3 – Effectiveness and results of the monitoring plan 4.9.5.3.4 Effectiveness and results of the monitoring plan	
	2-26 Mechanisms for seeking advice and raising concerns	4.8 –Acting ethically	
	2-27 Compliance with laws and regulations	4.8 –Acting ethically 4.9.4.4 – Effectiveness and results of the monitoring plan 4.9.5.1.3 – Effectiveness and results of the monitoring plan 4.9.5.2.3 – Effectiveness and results of the monitoring plan 4.9.5.3.4 Effectiveness and results of the monitoring plan	
	2-28 Membership associations	4.5.4.2.3– Innovation through partnerships 4.3.2 – Product environmental information, Focus: Legrand, a founding member of the PEP Ecopassport® program	
	2-29 Approach to stakeholder engagement	4.1.4.3.2 Materiality assessment: consultation with Legrand stakeholders	
	2-30 Collective bargaining agreements	4.4.5.2 Collective bargaining coverage and social dialogue [S1-8]	
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Chapter 3 – Internal Control and Risk Management 4.1.4 – Management of impacts, risks and opportunities	
	3-2 List of material topics		
	3-3 Management of material topics		
200 ECONOMIC TOPICS			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	5.3 – Operating Income 5.4 – Year-on-year comparison: 2023 and 2022	
	201-2 Financial implications and other risks and opportunities due to climate change	4.2.2.1 Impacts, risks and opportunities (IROs) relating to climate change 4.9.5.3.1 – Risk mapping	

	201-3 Defined benefit plan obligations and other retirement plans	8.1.6 - Notes to the consolidated financial statements, see Note 4.5 Provision for post-employment benefits and other long-term employee benefits	
	201-4 Financial assistance received from government	Appendix 1: Financial statements for the year ended December 31, 2023 8.5 - Legal and arbitration proceedings	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	4.4.9 – Inclusion, diversity and equal opportunity, see paragraph “Reducing the gender pay gap 4.10.2.2 – Indicators on employment, organization of labor, labor relations and training	Information on entry level wage not disclosed by gender but overall. Specific priority with quantitative targets to reduce the gender pay gap among the overall non-managers men and women population.
	202-2 Proportion of senior management hired from the local community		Not disclosed per say
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	4.7 - Respecting and getting involved in local communities	
	203-2 Significant indirect economic impacts	4.7 - Respecting and getting involved in local communities	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	4.6.1 – Sustainable purchasing	Not disclosed as such as there is a general policy on this topic but no KPI is associated with it to give specific data.
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	4.8.1 – Legrand’s business ethics policy	
	205-2 Communication and training about anti-corruption policies and procedures	4.8.2 – Deployment of the business ethics and training policy	Not broken down by region and employee category
	205-3 Confirmed incidents of corruption and actions taken	4.8.1 – Legrand’s business ethics policy	
GRI 206:	206-1 Legal actions for anti-	4.8.1 – Legrand’s business ethics policy	

Anti-competitive behavior 2016	competitive behavior, anti-trust, and monopoly practices	4.8.4 - Monitoring and reporting No action has been identified. ?	
GRI 207: Tax 2019	207-1 Approach to tax	4.8.4 – Monitoring and reporting, see paragraph “Responsible taxation” 5.4.10 - Income tax expense	
	207-2 Tax governance, control, and risk management		
	207-3 Stakeholder engagement and management of concerns related to tax		
	207-4 Country-by-country reporting		Not disclosed
300 ENVIRONMENTAL TOPICS			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	4.3– Promoting the circular economy	Not disclosed: total weight of materials that are used
	301-2 Recycled input materials used	4.3– Promoting the circular economy 4.3.1.2.2 – 2022-2024 CSR Roadmap, see Use of recycled materials	
	301-3 Reclaimed products and their packaging materials	4.3 – Promoting the circular economy	Our products have long life cycle which makes this KPI (and calculation methodology provided) not applicable.
GRI 302: Energy 2016	302-1 Energy consumption within the organization	4.2.3.1 Action plans and results: energy consumption 4.2.3.2 Action plans and results : GHG emissions 4.10.3 – Overview of environmental indicators	
	302-2 Energy consumption outside of the organization	4.2.3.1 Action plans and results: energy consumption	
	302-3 Energy intensity		
	302-4 Reduction of energy consumption		
	302-5 Reduction in energy requirements of products and services	4.3.2– Product environmental information 4.2.3.5 CO2e emissions avoided by customers (Scope 4)	
GRI 303: Water and Effluents	303-1 Interactions with water as a shared resource	4.2.5 – Water	No breakdown of the different sources as our activities are concentrated

2018			on municipal water supplies or other public or private water utilities.
	303-2 Management of water discharge-related impacts	4.2.5 – Water	
	303-3 Water withdrawal	4.2.5 – Water	Not calculated nor disclosed as this is not an issue for Legrand (very limited water consumption).
	303-4 Water discharge	4.2.5 – Water	
	303-5 Water consumption	4.2.5 – Water	
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	4.2.6– Biodiversity	
	304-2 Significant impacts of activities, products, and services on biodiversity	4.2.6 – Biodiversity	
	304-3 Habitats protected or restored	4.2.6 – Biodiversity	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	4.2.6 – Biodiversity	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	4.2.3.2 Action plans and results: GHG emissions – see paragraph “Action plans to reduce Scope 1&2 GHG emissions” 4.10.3 – Overview of environmental indicators	
	305-2 Energy indirect (Scope 2) GHG emissions		
	305-3 Other indirect (Scope 3) GHG emissions	4.2.3.2 Action plans and results : GHG emissions – see paragraph “Action plans to reduce Scope 3 GHG emissions”	
	305-4 GHG emissions intensity	4.2.3.1 Action plans and results: energy consumption	
	305-5 Reduction of GHG emissions	4.10.3.1 – Environmental indicators – sites	
	305-6 Emissions of ozone-depleting substances (ODS)		Not disclosed as it is insignificant in our activities.
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air	4.2.3.2 Action plans and results : GHG emissions 4.10.3.1 – Environmental indicators – sites	

	emissions		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	4.3.3 - Waste management [E5-5] 4.10.3.1 – Environmental indicators – sites	
	306-2 Management of significant waste-related impacts	4.3– Promoting the circular economy 4.3.1.2.2 – 2022-2024 CSR Roadmap, see Use of recycled materials 4.3.3 - Waste management [E5-5]	
	306-3 Waste generated	4.10.3.1 – Environmental indicators – sites 4.3.3 - Waste management [E5-5]	
	306-4 Waste diverted from disposal		
	306-5 Waste directed to disposal		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	4.6.1 – Sustainable purchasing	
	308-2 Negative environmental impacts in the supply chain and actions taken		
400 SOCIAL TOPICS			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	4.10.2.2 – Indicators on employment, organization of labor, labor relations and training	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		Not disclosed
	401-3 Parental leave	4.4.7.1 – Rollout of the Serenity On program	
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes		We have guidelines that are widely spread within the Group in addition to the respect of local regulations.
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	4.4.6 –Health and safety	
	403-2 Hazard identification, risk assessment, and incident investigation	4.4.6.1 – Policy in place 4.4.6.2 – Rollout and training 4.4.6.3 – Action plans	Region and gender are not disclosed.

		4.10.2.1 – Health and safety indicators	
	403-3 Occupational health services	4.4.6.1 – Policy in place 4.4.6.2 – Rollout and training 4.4.6.3 – Action plans	
	403-4 Worker participation, consultation, and communication on occupational health and safety	4.4.5.1 – Upholding the Group’s commitment to human rights	
	403-5 Worker training on occupational health and safety	4.4.6.2 – Rollout and training 4.10.2.1 – Health and safety indicators	
	403-6 Promotion of worker health	4.4.6 – Health and safety	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.4.6 – Health and safety	
	403-8 Workers covered by an occupational health and safety management system	4.4.6.3 – Action plans	
	403-9 Work-related injuries	4.10.2.1 – Health and safety indicators 4.4.6.1 – Policy in place	
	403-10 Work-related ill health	4.10.2.1 – Health and safety indicators	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	4.4.8.1 – Developing the skills and talents of all employees 4.10.2.2 – Indicators on employment, organization of labor, labor relations and training	
	404-2 Programs for upgrading employee skills and transition assistance programs	4.4.8.1 – Developing the skills and talents of all employees	
	404-3 Percentage of employees receiving regular performance and career development reviews	4.4.8.1 – Developing the skills and talents of all employees	Partially disclosed as presented for managers (men and women) and not all employees by gender.
GRI 405: Diversity and Equal Opportunit	405-1 Diversity of governance bodies and employees	4.4.9 – Inclusion, diversity and equal opportunity 4.10.2.2 – Indicators on employment, organization of labor, labor relations and training 6.1.1.1 - Composition of the Board of Directors	

y 2016	405-2 Ratio of basic salary and remuneration of women to men	4.4.9.1 – Encourage diversity at work, see paragraph “Reducing the gender pay gap ” 4.10.2.2 – Indicators on employment, organization of labor, labor relations and training	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	4.4.9 – Inclusion, diversity and equal opportunity 4.4.5.1 – Upholding the Group’s commitment to human rights	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	4.6.1 – Sustainable purchasing 4.4.5.1 – Upholding the Group’s commitment to human rights	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	4.6.1 – Sustainable purchasing 4.4.5.1 – Upholding the Group’s commitment to human rights	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.6.1 – Sustainable purchasing 4.4.5.1 – Upholding the Group’s commitment to human rights	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	4.6.1 – Sustainable purchasing 4.4.5.1 – Upholding the Group’s commitment to human rights	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	4.6.1 – Sustainable purchasing 4.4.5.1 – Upholding the Group’s commitment to human rights	
GRI 413: Local	413-1 Operations with local community engagement, impact assessments, and	4.7 – Respecting and getting involved in local communities	

Communities 2016	development programs		
	413-2 Operations with significant actual and potential negative impacts on local communities	4.2.6 – Biodiversity	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	4.6.1 – Sustainable purchasing	
	414-2 Negative social impacts in the supply chain and actions taken	4.8 – Acting ethically 4.6.1 – Sustainable purchasing	
GRI 415: Public Policy 2016	415-1 Political contributions	4.8 – Acting ethically	Not applicable in terms of amount as Legrand does not engage in such activities.
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	4.5.4.1 Protecting the health and safety of product users	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	4.5.4.1 Protecting the health and safety of product users	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	4.3.2 - Product environmental information	
	417-2 Incidents of non-compliance concerning product and service information and labelling	4.5.4.1 Protecting the health and safety of product users 4.5.3.3 Legrand: a customer-centric Company 4.5.3.1 Methodology and results 4.5.3.2 Lessons and action plans	No such cases in previous years
	417-3 Incidents of non-compliance concerning marketing communications	4.2.3.5 – CO2e emissions avoided by customers (Scope 4) 4.5.3.3 Legrand: a customer-centric Company 4.5.3.1 Methodology and results 4.5.3.2 Lessons and action plans	No such cases in previous years
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.5.3.3 Legrand: a customer-centric Company 4.5.3.1 Methodology and results 4.5.3.2 Lessons and action plans	

