

# GLOBAL REPORTING INITIATIVE

## CONTENT INDEX

Legrand has reported the information cited in this GRI content index for the period 1<sup>st</sup> January 2024 - 31<sup>st</sup> December 2024 with reference to the GRI Standards.

**April 2024**



## Global Reporting Initiative Content Index

In accordance with Core level.

GRI Standards	Disclosure	References included in the Universal Registration Document 2023	Omission
<b>100 UNIVERSAL STANDARDS</b>			
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 General disclosures	
	2-3 Reporting period, frequency and contact point	4.2 Other sustainability information	
	2-4 Restatements of information	4.1.7 Statutory Auditors' report	
	2-5 External assurance	4.1.7 Statutory Auditors' report	
	2-6 Activities, value chain and other business relationships	1. Integrated report	
	2-7 Employees	4.1.3.1.5 Other reporting requirements 4.2.2.5 Summary of social indicators	
	2-8 Workers who are not employees	4.1.3.1 Committed to our employees (own workforce) 4.1.4 Disclosures and commitments in relation to business conduct – Acting ethically 3.7 Duty of care	
	2-9 Governance structure and composition	6.1 Administration and Management of the Company 4.1.1.2 Sustainability governance	
	2-10 Nomination and selection of the highest governance body	6.1 Administration and Management of the Company 4.1.1.2 Sustainability governance	
	2-11 Chair of the highest governance body	6.1 Administration and Management of the Company 4.1.1.2 Sustainability governance	

	2-12 Role of the highest governance body in overseeing the management of impacts	6.1 Administration and Management of the Company 4.1.1.2 Sustainability governance	
	2-13 Delegation of responsibility for managing impacts	6.1 Administration and Management of the Company 4.1.1.2 Sustainability governance 6.1.3.2 Operating procedures of the Board of Directors' specialized Committees	
	2-14 Role of the highest governance body in sustainability reporting	6.1 Administration and Management of the Company 4.1.1.2 Sustainability governance 6.1.3.2 Operating procedures of the Board of Directors' specialized Committees	
	2-15 Conflicts of interest	6.2.1 Objectives, principles and rules used to determine and implement the 2025 compensation policy applicable to all company officers 4.1.4.4.1 Compliance program 6.1.1 Board of Directors	
	2-16 Communication of critical concerns	4.1.4.4.1 Compliance program 3.7 Duty of care	
	2-17 Collective knowledge of the highest governance body	6.1 Administration and Management of the Company 4.1.1.2 Sustainability governance 6.1.3.2 Operating procedures of the Board of Directors' specialized Committees	
	2-18 Evaluation of the performance of the highest governance body	1. Integrated report, chapter: Executive compensation policy 4.1.1.2 Sustainability governance 6.2 Company officers' compensation	
	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 4.1.1.5.3.1 Metrics in relation to material sustainability matters	
	2-23 Policy commitments	4.1.1.5.2 Policies adopted to manage material sustainability matters	
	2-24 Embedding policy commitments	1. Integrated report	

	2-25 Processes to remediate negative impacts	3.6 Risk factors and control mechanisms in place 4.3.1.3.3 Procedures for remediating negative impacts and channels for employees to express their concerns 3.7 Duty of care	
	2-26 Mechanisms for seeking advice and raising concerns	4.1.4 Disclosures and commitments in relation to business conduct – Acting ethically 4.1.2.1.5 Actions, measures, targets 4.1.2.2.3 Actions, measures, targets 4.1.2.3.3 Actions, measures, targets 4.1.3.1.4 Actions, measures, targets 4.1.3.2.4 Actions, measures, targets 4.1.3.3.5 Actions, measures, targets	
	2-27 Compliance with laws and regulations	4.1.4 Disclosures and commitments in relation to business conduct – Acting ethically 3.7 Duty of care	
	2-28 Membership associations	4.1.1.3.2.1 Legrand’s stakeholders and means of dialogue 4.2.3.4.3 Innovation through partnerships	
	2-29 Approach to stakeholder engagement	4.1.1.3.2.1 Legrand’s stakeholders and means of dialogue	
	2-30 Collective bargaining agreements	4.1.3.1.4 Actions, measures and targets Chapter: social dialogue	
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Chapter 3 Internal Control and Risk Management 4.1.1.4 Double materiality analysis and management of impacts, risks and opportunities	
	3-2 List of material topics		
	3-3 Management of material topics		
GRI 101 : Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	4.2.1.3 Biodiversity	
	101-2 Management of biodiversity impacts	4.2.1.3 Biodiversity 4.1.1.5.1 Summary of the Group’s material impacts, risks and opportunities	

	101-3 Access and benefit-sharing	4.2.1.3 Biodiversity	
200 ECONOMIC TOPICS			
GRI 201: Economic Performanc e 2016	201-1 Direct economic value generated and distributed	5.3 Operating Income 5.4 Year-on-year comparison: 2024 and 2023	
	201-2 Financial implications and other risks and opportunities due to climate change	4.1.2.1.2 Impacts, risks and opportunities 1 Integrated report: Our risk management strategy 3.7 Duty of care	
	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, 2024 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	4.1.3.1.4 Actions, measures and targets 4.1.3.1.3.1 Policies related to own workforce Chapter: Adequate wages	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	4.2.3.1 Philanthropic actions	
	203-2 Significant indirect economic impacts	4.2.3.1 Philanthropic actions	
GRI 204: Procureme nt Practices 2016	204-1 Proportion of spending on local suppliers	4.1.3.2 Committed to the workers in our value chain 4.1.5 Engaging our Suppliers: our sustainable purchasing strategy	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	4.1.4 Disclosures and commitments in relation to business conduct – Acting ethically	
	205-2 Communication and training about anti-corruption policies and procedures	4.1.4 Disclosures and commitments in relation to business conduct – Acting ethically	Not broken down by region and employee category
	205-3 Confirmed incidents of corruption and actions taken	4.1.4 Disclosures and commitments in relation to business conduct – Acting ethically	
GRI 206: Anti-competitive behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	4.1.4 Disclosures and commitments in relation to business conduct – Acting ethically	
GRI 207: Tax 2019	207-1 Approach to tax	4.2.4.1 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	4.1.2.3 Promoting the circular economy	Not disclosed: total weight of materials that are used
	301-2 Recycled input materials used	4.1.2.3 Promoting the circular economy 4.1.2.3.3 Actions, measures and objectives implemented on the circular economy	
	301-3 Reclaimed products and their packaging materials	4.1.2.3 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	4.1.2.1.5.1 Reduction of energy consumption and electrification 4.1.2.1.4 Strategy: the transition plan 4.1.2.1.5.2 Reducing energy consumption and electrification	
	302-2 Energy consumption outside of the organization	4.1.2.1.5.1 Reduction of energy consumption and electrification 4.1.2.1.4 Strategy: the transition plan	
	302-3 Energy intensity		
	302-4 Reduction of energy consumption		
	302-5 Reduction in energy requirements of products and services	4.1.2.1.5.1 Reduction of energy consumption and electrification 4.1.2.1.4 Strategy: the transition plan	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	4.2.1.2 Water management	
	303-2 Management of water discharge-related impacts	4.2.1.2 Water management	
	303-3 Water withdrawal	4.2.1.2 Water management	Not calculated nor disclosed as this is not an issue for Legrand (very limited water consumption).
	303-4 Water discharge	4.2.1.2 Water management	
	303-5 Water consumption	4.2.1.2 Water management	
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	4.2.1.3 Biodiversity	
	304-2 Significant impacts of activities, products, and services on biodiversity	4.2.1.3 Biodiversity	
	304-3 Habitats protected or restored	4.2.1.3 Biodiversity	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	4.2.1.3 Biodiversity	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	4.1.2.1.4 Strategy: the transition plan	
	305-2 Energy indirect (Scope 2) GHG emissions	4.1.2.1.4 Strategy: the transition plan	

	305-3 Other indirect (Scope 3) GHG emissions	4.1.2.1.4 Strategy: the transition plan	
	305-4 GHG emissions intensity	4.1.2.1.6 Other reporting requirements	
	305-5 Reduction of GHG emissions		
	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 emissions	4.1.2.1.5 Actions, measures, targets 4.1.2.2.3 Actions, measures, targets	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	4.2.1.1 Waste management 4.2.1.5 Overview of environmental indicators	
	306-2 Management of significant waste-related impacts	4.1.2.3 Promoting a circular economy 4.1.2.3.3 Actions, measures and targets in relation to the circular economy 4.2.1.1 Waste management	
	306-3 Waste generated	4.2.1.5 Overview of environmental indicators 4.2.1.1 Waste management	
	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	4.1.5.2 The Group’s sustainable purchasing approach	
	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	4.2.2.5 Summary of social indicators	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		Not disclosed



	401-3 Parental leave	4.3.1.4 Actions, measures and objectives: social protection indicator	
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	4.1.3 Social information and commitments 4.1.3.1.3.1 Policies related to own workforce	
	403-2 Hazard identification, risk assessment, and incident investigation	4.1.3.1.4 Actions, measures and targets 4.1.3.1.5 Other reporting requirements 4.1.3.2.2 Impacts, risks and opportunities 4.2.2.5 Summary of social indicators	Region and gender are not disclosed.
	403-3 Occupational health services	4.1.3.1.4 Actions, measures and targets 4.1.3.1.5 Other reporting requirements 4.1.3.2.2 Impacts, risks and opportunities	
	403-4 Worker participation, consultation, and communication on occupational health and safety	4.1.3.1.4 Actions, measures and targets	
	403-5 Worker training on occupational health and safety	4.1.3.1.4 Actions, measures and targets 4.2.2.5 Summary of social indicators	
	403-6 Promotion of worker health	4.1.3.1.3.1 Policies related to the company's workforce	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.1.3.1.4 Actions, measures and targets	
	403-8 Workers covered by an occupational health and safety management system	4.1.3.1.4 Actions, measures and targets	
	403-9 Work-related injuries	4.2.2.5 Summary of social indicators 4.1.3.1.4 Actions, measures and targets	
	403-10 Work-related ill health	4.2.2.5 Summary of social indicators	
GRI 404: Training	404-1 Average hours of training per year per employee	Our 2024 financial and non-financial performance 4.2.2.5 Summary of social indicators	

and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	4.1.3.1.4 Actions, measures and targets	
	404-3 Percentage of employees receiving regular performance and career development reviews	4.1.3.1.4 Actions, measures and targets	Partially disclosed as presented for managers (men and women) and not all employees by gender.
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	4.1.1.2.1 Governance processes, controls and procedures 4.1.3.1.5 Other reporting requirements 6.1.1.1 Composition of the Board of Directors	
	405-2 Ratio of basic salary and remuneration of women to men	4.1.3.1.4 Actions, measures and targets	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	4.1.3.1.4 Actions, measures and objectives 4.1.3.1.3.1 Policies related to the company's workforce	
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	4.1.5 Engaging our suppliers: our sustainable purchasing strategy	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	4.1.3.1.5 Other reporting requirements 4.1.3.2.2 Impacts, risks and opportunities	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.3.1.5 Other disclosure requirements 4.3.2.2 Impacts, risks and opportunities	
GRI 410: Security	410-1 Security personnel trained in human rights policies or procedures	4.3.1.5 Other disclosure requirements 4.3.2.2 Impacts, risks and opportunities	

Practices 2016			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	4.3.1.5 Other disclosure requirements 4.3.2.2 Impacts, risks and opportunities 4.1.5.2. The Group's sustainable purchasing approach	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	4.1.5.2.1 Legrand's purchasing policy	
	413-2 Operations with significant actual and potential negative impacts on local communities	4.2.1.3 Biodiversity	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	4.1.5.2.1 Legrand's purchasing policy	
	414-2 Negative social impacts in the supply chain and actions taken	4.1.3.2.3 Policies	
GRI 415: Public Policy 2016	415-1 Political contributions	3.7 Duty of care	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	4.1.3.3.2 Strategy	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	4.2.2.1 Health and safety indicators	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labelling	4.1.2.3.3 Actions, measures and targets in relation to the circular economy	
	417-2 Incidents of non-compliance concerning product and service information and labelling	4.1.4.4.1 Compliance program	No such cases in previous years

	417-3 Incidents of non-compliance concerning marketing communications	4.1.4.4.1 Compliance program	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	4.1.3.3.4.3 Customers and Users Data Protection Policy 4.1.3.3.5.3 Data protection	