



CORPORATE
SOCIAL
RESPONSIBILITY

GLOBAL REPORTING INITIATIVE

CONTENT INDEX

GRI STANDARDS 2016

 **legrand**[®]



Global Reporting Initiative Content Index (G4 version 2016)

In accordance – Core option.

Legrand decided on an early adoption of the GRI Standards published in October 2016.

GRI Standard	Disclosure	References included in the Registration Document 2017	Omission
100 UNIVERSAL STANDARDS			
GRI 102: General Disclosures 2017	102-1 Name of the organization	9.1.1 – Company’s name	
	102-2 Activities, brands, products, and services	2.1.1 - Overview	
	102-3 Location of headquarters	9.1.4 – Registered office	
	102-4 Location of operations	2.4.2 – Property, plant and equipment	
	102-5 Ownership and legal form	7.1.1 – Shareholding structure at December 31, 2017 and changes to the shareholding structure in 2017 9.1.5 – Legal form and applicable law	
	102-6 Markets served	2.1.1.2 – Numerous growth opportunities 2.2.1.3 – A portfolio of well-known brands offering a full range of products and systems	
	102-7 Scale of the organization	2.2.2 – A development driven by two growth drivers 2.1.1 - Overview	
	102-8 Information on employees and other workers	4.6.2.2 – Indicators on employment, the organization of labor, labor relations and training 8.1.4 – Consolidated balance sheet	
	102-9 Supply chain	2.3.2 – Back office	
	102-10 Significant changes to the organization and its supply chain	2.1 – Legrand and its business 2.3.2 – Back office	
	102-11 Precautionary Principle or Approach	4.2.1.2 – Ensuring the safety of users of electrical equipment	
	102-12 External initiatives	4.1.1 – Definition of the priority issues	
	102-13 Membership of associations	4.2.1.2 - Counterfeiting	



		3.6.1.5 – Risks linked to intellectual property	
	102-14 Statement from senior decision-maker	P.3 - Edito Integrated report	
	102-15 Key impacts, risks, and opportunities	Chapter 3 – Internal Control and Risk Management 4.2.1 – Providing sustainable solutions	
	102-16 Values, principles, standards, and norms of behavior	Chapter 1 – Integrated report (Organization and growth driver) 4.3.1.1 Awareness and training in business ethics 4.3.1.2 Verifying the application of the Group’s compliance program	
	102-17 Mechanisms for advice and concerns about ethics	4.3.1.1 Awareness and training in business ethics 4.3.1.2 Verifying the application of the Group’s compliance program 6.1.3.2 – Functioning of the board of directors’ specialized committees	
	102-18 Governance structure	6.1 - Administration and management of the company	
	102-19 Delegating authority		
	102-20 Executive-level responsibility for economic, environmental, and social	6.1.4.4 – Executive committee	
	102-21 Consulting stakeholders on economic, environmental, and social topics	4.1.1- Definition of the priority issues	
	102-22 Composition of the highest governance body and its committees	6.1.1.1 Absence of convictions or conflict of interest	
	102-23 Chair of the highest governance body	6.1.4.1-Identity of the chief executive officer of the company 6.1.2 – Lead director	
	102-24 Nominating and selecting the highest governance body	6.1 - Administration and management of the company	
	102-25 Conflicts of interest	6.1.1.1 Absence of convictions or conflict of interest	
	102-26 Role of highest governance body in setting purpose, values, and strategy	6.1.4.4 – Executive committee	
	102-27 Collective knowledge of highest governance	6.1.1.2 – Functioning of the Board Directors	



	body		
	102-28 Evaluating the highest governance body's performance	6.1.1.2 - Functioning of the Board Directors	
	102-29 Identifying and managing economic, environmental, and social impacts	6.1.1.3 – Work done by the board of directors in 2017	
	102-30 Effectiveness of risk management processes	6.1.3.2 – Functioning of the board of directors' specialized committees 3.1 – Environment and organization of internal control and risk management	
	102-31 Review of economic, environmental, and social topics	6.1.3.2 – Functioning of the board of directors' specialized committees 6.1.3.3 – Work done by the board of directors' specialized committees in 2017	
	102-32 Highest governance body's role in sustainability reporting	6.1.3.2 – Functioning of the board of directors' specialized committees 6.1.3.3 – Work done by the board of directors' specialized committees in 2017	
	102-33 Communicating critical concerns	6.1.1.2 – Functioning of the board of directors	
	102-34 Nature and total number of critical concerns	4.3.1.1 - Awareness and training in business ethics	
	102-35 Remuneration policies	6.2 – Compensation and benefits of company officers	
	102-36 Process for determining remuneration	6.2 – Compensation and benefits of company officers	
	102-37 Stakeholders' involvement in remuneration	6.2 – Compensation and benefits of company officers	
	102-38 Annual total compensation ratio		Confidentiality constraints
	102-39 Percentage increase in annual total compensation ratio		Confidentiality constraints
	102-40 List of stakeholder groups	4.1.1- Definition of the priority issues	
	102-41 Collective bargaining agreements	4.6.2.2 – Indicators on employment, the organization of labor, labor relations and training	
	102-42 Identifying and selecting stakeholders	4.1.1- Definition of the priority issues	



	102-43 Approach to stakeholder engagement	4.1.1- Definition of the priority issues	
	102-44 Key topics and concerns raised	4.1.1- Definition of the priority issues	
	102-45 Entities included in the consolidated financial statements	8.1.7 - Notes to the consolidated financial statements (Note 1.3.1)	
	102-46 Defining report content and topic Boundaries	4.1.1- Definition of the priority issues	
	102-47 List of material topics	Chapter 1 – Integrated report	
	102-48 Restatements of information	5.2 - 2017 Highlights	
	102-49 Changes in reporting	5.2 - 2017 Highlights	
	102-50 Reporting period	Note P.2	
	102-51 Date of most recent report	Note P.2	
	102-52 Reporting cycle	Note p.2	
	102-53 Contact point for questions regarding the report	Cover page (back cover)	
	102-54 Claims of reporting in accordance with the GRI Standards	4.6.5 – Cross-reference table with the GRI	
	102-55 GRI content index	www.legrand.com	
	102-56 External assurance	4.7 – Statutory Auditors’ report	
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	Chapter 3 – Internal Control and Risk Management 4.1.1- Definition of the priority issues and the detailed in Chapter 4	
	103-2 The management approach and its components	Chapter 3 – Internal Control and Risk Management Chapter 4 – Corporate social responsibility	
	103-3 Evaluation of the management approach	4.1.3 – Recognized CSR performance	
200 ECONOMIC TOPICS			
GRI 201: Economic Performance 2017	201-1 Direct economic value generated and distributed	5.3 – Operating Income 5.4 – Year-on-year comparison: 2017 and 2016 Presentation at the Shareholders' Meeting - Breakdown of the added value created by Legrand	



	201-2 Financial implications and other risks and opportunities due to climate change	3.6.3.5 – Environmental protection and Climate change 4.5.1.3 – Reducing the energy intensity of the Group operations	
	201-3 Defined benefit plan obligations and other retirement plans	Chapter 8. Note 4.5 - Provision for post-employment benefits and other long-term employee benefits	
	201-4 Financial assistance received from government	Appendix 1: Statement of financial position 8.5 - Legal proceedings and arbitration	
GRI 202: Market Presence 2017	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	4.4.3.3- Reducing the pay gap between men and women 4.6.2.2 – Indicators on employment, the organization of labor, labor relations and training	Information of entry level wage not disclosed by gender but overall. Specific priority with quantitative targets to reduce the gap between male among the overall non-managers men and women population.
	202-2 Proportion of senior management hired from the local community		Not disclosed as per say.
GRI 203: Indirect Economic Impacts 2017	203-1 Infrastructure investments and services supported	4.3.3 Enabling access to electricity for all	
	203-2 Significant indirect economic impacts	4.3.3 Enabling access to electricity for all	
GRI 204: Procurement Practices 2017	204-1 Proportion of spending on local suppliers		Not disclosed as up to now as this is a general policy but no KPI is associated with this.
GRI 205: Anti-corruption 2017	205-1 Operations assessed for risks related to corruption	4.3.1.2 - Verifying the application of the Group's compliance program	
	205-2 Communication and training about anti-corruption policies and procedures	4.3.1.1 - Awareness and training in business ethics	Not broken down by region and employee category
	205-3 Confirmed incidents of corruption and actions taken	4.3.1.2- Verifying the application of the Group's compliance program	
GRI 206: Anti-competitive	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	4.3.1.2 - Verifying the application of the Group's compliance program	



behavior 2017		No action has been identified.	
300 ENVIRONMENTAL TOPICS			
GRI 301: Materials 2017	301-1 Materials used by weight or volume	4.5.2 – Innovating for a circular economy	Not disclosed: total weight of materials that are used.
	301-2 Recycled input materials used	4.5.2 - Innovating for a circular economy	Not disclosed: percentage of recycled input materials used.
	301-3 Reclaimed products and their packaging materials	4.5.2 - Innovating for a circular economy	Long life cycle for our products which make this KPI (and calculation methodology provided) not applicable.
GRI 302: Energy 2017	302-1 Energy consumption within the organization	4.5.1.3 – Reducing the energy intensity of the Group’s operations 4.6.3 – Overview of environmental indicators	
	302-2 Energy consumption outside of the organization	4.5.1.3 – Reducing the energy intensity of the Group’s operations (disclosed for CO2 emissions)	
	302-3 Energy intensity		
	302-4 Reduction of energy consumption		
	302-5 Reduction in energy requirements of products and services	4.2.1.3 - Informing customers of the environmental impact of products 4.2.1.4 – Improving energy efficiency in buildings	
GRI 303: Water	303-1 Water withdrawal by source	4.5.1.2 – Controlling water consumption	No breakdown of the difference sources as our activities are concentrated on municipal water supplies or other public or private water utilities.
	303-2 Water sources significantly affected by withdrawal of water	4.5.1.2 – Controlling water consumption	
	303-3 Water recycled and reused	4.5.1.2 – Controlling water consumption	Not specifically disclosed as not an axis as up to now.
GRI 304: Biodiversity	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	4.5.1.4 – Use of soils and Biodiversity protection	



	304-2 Significant impacts of activities, products, and services on biodiversity	4.5.1.4 – Use of soils and Biodiversity protection	
	304-3 Habitats protected or restored	4.5.1.4 – Use of soils and Biodiversity protection	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	4.5.1.4 – Use of soils and Biodiversity protection	
GRI 305: Emissions 2017	305-1 Direct (Scope 1) GHG emissions	4.5.1.3 – Reducing the energy intensity of the Group’s operations 4.6.3 - Overview of environmental indicators	
	305-2 Energy indirect (Scope 2) GHG emissions		
	305-3 Other indirect (Scope 3) GHG emissions		
	305-4 GHG emissions intensity		
	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	4.5.3 – Reducing the energy intensity of the Group’s operations 4.6.3 Overview of environmental indicators	
GRI 306: Effluents and Waste 2017	306-1 Water discharge by quality and destination	4.5.1.2 - Controlling water consumption	Not disclosed specifically as our activities are not water-intensive.
	306-2 Waste by type and disposal method	4.5.2 - Innovating for a circular economy 4.6.3 - Overview of environmental indicators	
	306-3 Significant spills	4.5.2 Innovating for a circular economy	
	306-4 Transport of hazardous waste		Not disclosed, our waste management cover our other commitments.
	306-5 Water bodies affected by water discharges and/or runoff	4.5.1.2 - Controlling water consumption 4.5.1.4 – Use of soils and Biodiversity protection	
GRI 307: Environmental Compliance 2017	307-1 Non-compliance with environmental laws and regulations	4.6.3.3 – Environmental indicators - Other	
GRI 308: Supplier Environmental	308-1 New suppliers that were screened using environmental criteria	4.3.2 Ensuring responsible purchasing	
	308-2 Negative environmental impacts in the supply	4.3.2 Ensuring responsible purchasing	



Assessment 2017	chain and actions taken		
400 SOCIAL TOPICS			
GRI 401: Employment 2017	401-1 New employee hires and employee turnover	4.6.2.2 – Indicators on employment, the 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 – Commitment to our employees Legrand currently deploys a social benefits program including parental leave.	
GRI 402: Labor/Management Relations 2017	402-1 Minimum notice periods regarding operational changes		We have guidelines that are widely spread within the Group in addition to the respect for local regulations.
GRI 403: Occupational Health and Safety 2017	403-1 Workers representation in formal joint management–worker health and safety committees	4.4.2 – Guaranteeing occupational health and safety	
	403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	4.4.2.2 – Monitoring and improving health and safety at work 4.6.2.1 - Health and safety indicators	Region and gender are not disclosed.
	403-3 Workers with high incidence or high risk of diseases related to their occupation	4.4.2.2 – Monitoring and improving health and safety at work	
	403-4 Health and safety topics covered in formal agreements with trade unions	4.4.1 – Respecting Human Rights	
GRI 404: Training and Education 2017	404-1 Average hours of training per year per employee	4.4.3.1 – Supporting employee development by taking into account the Group’s challenges and development 4.6.2.2 - Indicators of employment, the organization of labor, labor relations and training	
	404-2 Programs for upgrading employee skills and transition assistance programs	4.4.3.1 – Supporting employee development by taking into account the Group’s challenges and development	
	404-3 Percentage of employees receiving regular	4.4.3.1 – Supporting employee development by	Partially disclosed as presented for



	performance and career development reviews	taking into account the Group's challenges and development	managers (men and women) and not all employees by gender.
GRI 405: Diversity and Equal Opportunity 2017	405-1 Diversity of governance bodies and employees	4.4.3.2 – Promoting diversity, especially by placing more women in management positions 4.6.2.3 - Diversity indicators 6.1.1.1 - Composition of the board of directors	
	405-2 Ratio of basic salary and remuneration of women to men	4.4.3.3 – Reducing the pay gap between men and women 4.6.2.2 - Indicators of employment, the organization of labor, labor relations and training	
GRI 406: Non-discrimination 2017	406-1 Incidents of discrimination and corrective actions taken	4.4.3.2 – Promoting diversity, especially by placing more women in management positions 4.4.1 – Respecting Human Rights	
GRI 407: Freedom of Association and Collective Bargaining 2017	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	4.3.2 - Ensuring responsible purchasing 4.4.1 – Respecting Human Rights	
GRI 408: Child Labor 2017	408-1 Operations and suppliers at significant risk for incidents of child labor	4.3.2 - Ensuring responsible purchasing 4.4.1 - Respecting Human Rights	
GRI 409: Forced or Compulsory Labor 2017	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.3.2 - Ensuring responsible purchasing 4.4.1 - Respecting Human Rights	
GRI 410: Security Practices 2017	410-1 Security personnel trained in human rights policies or procedures	4.3.2 - Ensuring responsible purchasing 4.4.1 - Respecting Human Rights	
GRI 411: Rights of Indigenous Peoples 2017	411-1 Incidents of violations involving rights of indigenous peoples	4.3.2 - Ensuring responsible purchasing 4.4.1 - Respecting Human Rights	
GRI 412: Human Rights Assessment 2017	412-1 Operations that have been subject to human rights reviews or impact assessments	4.4.1 - Respecting Human Rights	
	412-2 Employee training on human rights policies or procedures	4.4.1 - Respecting Human Rights	Not disclosed in terms of hours of training or number of people trained.



	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	4.4.1 - Respecting Human Rights 4.3.2 - Ensuring responsible purchasing	
GRI 413: Local Communities 2017	413-1 Operations with local community engagement, impact assessments, and development programs	4.3.3 - Enabling access to electricity for all	
	413-2 Operations with significant actual and potential negative impacts on local communities	4.5.1.4 – Use of soils and biodiversity protection	
GRI 414: Supplier Social Assessment 2017	414-1 New suppliers that were screened using social criteria	4.3.2 - Ensuring responsible purchasing	
	414-2 Negative social impacts in the supply chain and actions taken	4.3.1 - Acting ethically 4.3.2 - Ensuring responsible purchasing	
GRI 415: Public Policy 2017	415-1 Political contributions	4.3.1 - Acting ethically	Not applicable in terms of amount as we are not engaging in such activities.
GRI 416: Customer Health and Safety 2017	416-1 Assessment of the health and safety impacts of product and service categories	4.2.1.2 – Ensuring the safety of users of electrical equipment	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	4.2.1.2 – Ensuring the safety of users of electrical equipment	
GRI 417: Marketing and Labeling 2017	417-1 Requirements for product and service information and labeling	4.2.1.3- Informing customers of the environmental impact of products	
	417-2 Incidents of non-compliance concerning product and service information and labeling	4.2.1.2 – Ensuring the safety of users of electrical equipment 4.2.2.3 – Ensuring customer satisfaction and feedback	No such cases in previous years.
	417-3 Incidents of non-compliance concerning marketing communications	4.2.1.4 – Improving energy efficiency in buildings 4.2.2.3 – Ensuring customer satisfaction and feedback	No such cases in previous years.
GRI 418: Customer Privacy 2017	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.2.2.3 Ensuring customer satisfaction and feedback	
GRI 419: Socio Economic Compliance	419-1 Non-compliance with laws and regulations in the social and economic area	4.3.1.2 – Verifying the application of the Group’s compliance program	



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