



les matériaux au cœur de la *vie*

ESG Reporting

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ESG Reporting

- Aligned with our Sustainability Ambitions 2012
- Centered on what is material and relevant to the company and the industry
- Results are publicly available for the seventh year running



ESG Reporting

Why the reporting?

- What gets measured gets done
- A prerequisite to set objectives
- Comparability and benchmarking within the industry



ESG Reporting

How the reporting is done:

- Through the operational line
- Using the industrial data management systems
- and ad hoc reporting
- Industry standardized methodology for comparability
- Frequency can go from monthly to annual, depending on KPI
- Controlled internally and externally

ESG Reporting

To whom?

- Internal:
 - ExCom, Divisions, regions and countries, industrial community, staff, management, employees...

- External:
 - Company auditors, stakeholder panel, NGOs, national authorities (NRE law), professional associations, communities, SRI, WBCSD/CSI...



ESG Reporting

A dynamic process

- Necessity to take into account stakeholders' priorities, as well as issues raised by SRIs and non-financial rating agencies
- External standards are useful to our reporting. Springboard vs. corset

ESG Reporting: Conclusion

Reporting

- ... must be covered in one document to improve transparency and communication
- ... brings credibility
- ... must have standard methodology for comparability
- ... must be verified by third party
- ... must be material and relevant to the industry