

World Economic Forum – Saint-Gobain Concordance Table

Pillar	Theme	Sub-themes, Core Metrics and Disclosures	Information : <i>Universal Registration Document 2021</i>
Principles of Governance	Governing purpose	Setting purpose <i>Whether the company has a stated purpose linked to societal benefit and their core business</i>	I – 2.2.1
	Quality of Governing Body	Board composition <i>Composition of the highest governance body and its committees by: executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; competencies relating to economic, environmental and social topics; stakeholder representation</i>	V – 1.1
	Stakeholder Engagement	Impact of material issues on stakeholders <i>A list of the material topics identified in the process of defining report content and how they impact stakeholders</i>	II – 1.3.2
	Ethical Behaviour	Anti-corruption <i>1. Total percentage of governance body members, employees and business partners who have received training on the organization's anti-corruption policies and procedures, broken down by region</i> <i>2. Total number and nature of incidents of corruption confirmed during the current year but related to previous years</i> <i>3. Total number and nature of incidents of corruption confirmed during the current year, related to this year</i>	III – 1.2.1 IV – 2.2.3
		Protected ethics advice and reporting mechanisms <i>A description of internal and external mechanisms for:</i> <i>1. seeking advice about ethical and lawful behaviour, and organizational integrity;</i> <i>2. reporting concerns about unethical or unlawful behaviour, and organizational integrity</i>	III – 1.1.2 III – 1.6
	Risk and Opportunity Oversight	Integrating risk and opportunity into business process <i>Company risk factor disclosures clearly identify the principal risks facing the company specifically (as opposed to generic sector risks), the Board appetite in respect of these risks, how these risks have moved over time and the response to those changes. These should include discussion of data security and other emerging principal risks and should disclose the number of data breaches in the reporting period</i>	II – 1.3.2 III – 1.3; 1.4; 2.1.2.1; 2.1.3 & 3.3.1 V – 1.2.3.1 (Corporate Social Responsibility Committee) VI – 1 IX – 3.3
Planet	Climate Change	Greenhouse Gas (GHG) emissions <i>Report GHG Protocol Scope 1 and 2 emissions in tonnes of carbon dioxide equivalent (tCO2e) and estimate and report upstream and downstream (GHG Protocol Scope 3) emissions where material.</i>	IV – 2.2.1 (GHG Emissions)
		TCFD-aligned reporting on material climate risks and opportunities <i>TCFD-aligned reporting on governance and risk management for all. If climate change is material in short, medium or long term, disclose strategy and metrics/ targets as well, including whether the company has committed to set a science-based target in line with net zero by 2050.</i>	III – 2.1 (risks and opportunities: 2.1.2.1) The full cross reference document is available in the website's resource center.
	Nature Loss	Land use and ecological sensitivity <i>Report for operations and estimate & report for upstream supply chain, where material, on: – overall area of land used or affected – annual change in area of land used or affected – number of IUCN Red List species present in areas used or affected.</i>	III – 1.4.3 (Timber Purchases) & 3.3.2.4
	Fresh Water Availability	Fresh water consumption in water stressed areas <i>Report for operations and estimate & report for upstream and downstream supply chain, where material, on: – mega-litres of fresh</i>	IV – 2.2.1 (Water)

World Economic Forum – Saint-Gobain Concordance Table

		<i>water consumed (withdrawals minus discharges of equal quality) in water-stressed areas.</i>	
People	Dignity and Equality	Gender pay equality (%) <i>Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.</i>	IV – 2.2.2 (Diversity)
		Diversity and inclusion (%) <i>Percentage of employees per employee category, by age group, gender and other indicators of diversity</i>	IV – 2.2.2 (Diversity)
		Wage level (%) <i>Ratios of standard entry-level wage by gender, compared to local minimum wage for specific categories of workers</i>	III – 4.3.2 IV – 2.2.2 (Diversity)
		Risk for incidents of child, forces or compulsory labor (#, %) <i>Number and percentage of operations and suppliers considered to have significant risk of: a) incidents of child labour, and b) incidents of forced labour, by type of operation and supplier, in terms of countries or geographic areas with operations and suppliers considered at risk.</i>	III – 1.3 IV – 2.2.3 (Group Values and Responsible Purchasing)
	Health and Well Being	Health and safety (%) <i>1. The total recordable injury rate (TRIR) by specific categories of workers 2. The absentee rate (AR) for specific categories of workers</i>	III – 4.2.2 IV – 2.2.2 (Health - Safety)
Skills for the Future	Training provided (#) <i>1. Average hours of training per person that the organization’s employees have undertaken during the reporting period, by gender and employee category (total number of trainings provided to employees divided by the number of employees) 2. The average training and development expenditure per full time employee</i>	IV – 2.2.2 (Talent Development)	
Prosperity	Wealth creation and employment	Net number of jobs created <i>1. Total number and rate of new employee hires during the reporting period, by age group, gender and region 2. Total number and rate of employee turnover during the reporting period, by age group, gender and region</i>	IV – 2.2.2 (Hiring)
		Net Economic Contribution <i>1. Direct economic value generated and distributed (EVG&D) – on an accruals basis, covering the basic components for the organization’s global operations, including revenues, operating costs, employee wages and benefits, payments to providers of capital, payments to government 2. Financial assistance received from the government (e.g. tax breaks, subsidies, investment grants etc.) 3. Net Economic Contribution = (EVG&D) minus (Financial assistance received from the government)</i>	I – 1.4.3.3 IV - 1.3 VIII – 5.3
		Net investment <i>– Total capital expenditures (CapEx) – Depreciation – Share buybacks – Dividend payments Calculation: (Total CapEx - depreciation) / (Total cost of share buybacks + dividend payments)</i>	I – 1.4.3.3 IV - 1.3 VIII – 5.3
	Innovation in better products and services	R&D spend ratio (%) <i>Total amount of spending on R&D as a percentage of total sales</i>	IV – 2.2.1 (Environmental Management)
Community and social vitality	Community investment (%) <i>A percentage breakdown of community investment, including monetary contributions such as charitable gifts and community partnerships; time contributions such as staff volunteering in paid time; in-kind contributions from services or equipment; and management costs, normalized as a percentage of pre-tax profit</i>	IV – 2.1 & 2.2.3 (Local impact)	

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	<p>Country by country tax reporting</p> <p><i>1. All tax jurisdictions where the entities included in the organization’s audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes.</i></p> <p><i>2. For each tax jurisdiction reported in Disclosure 207-4-a:</i></p> <ul style="list-style-type: none"> <i>– Names of the resident entities</i> <i>– Primary activities of the organization</i> <i>– Number of employees and the basis of calculation of this number</i> <i>– Revenues from third-party sales</i> <i>– Revenues from intra-group transactions with other tax jurisdictions</i> <i>– Profit/loss before tax</i> <i>– Tangible assets other than cash and cash equivalents – Corporate income tax paid on a cash basis</i> <i>– Corporate income tax accrued on profit/loss</i> <i>– 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</i> <p><i>3. The time period covered by the information reported in Disclosure 207-4.</i></p>	<p>III – 1.3.5</p> <p>Not disclosed by country</p>
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