

# Industry Guide to CSR Reporting

Version 3 - January 2017



## PRESENTATION

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Gimélec brings together 180 companies that provide energy management and process automation solutions to the energy, building, industry and infrastructure markets.

Engaged in a shared reflection on sustainable development and social responsibility in their sustainable development committee, these companies decided to take the opportunity of French<sup>1</sup> and European legislation<sup>2</sup> on transparency in social and environmental issues to share their expertise and best practices on the subject.

Regardless of their size, all of these companies are involved in an ecosystem built on more than a century of electrical technology, its businesses, its standards, its innovations and its revolutions.

This is an opportunity to raise the profile of an industry that promotes energy and numerical intelligence in all sectors through solutions for energy efficiency and optimized monitoring of industrial processes.

This industry, which has been globalised for more than 30 years, is continuing to evolve in a highly competitive environment.

This guide is designed to help all Gimélec companies seeking to develop their CSR reporting<sup>3</sup> in accordance with the legislation. They may also share it in their communication with their stakeholders.

This third version takes into account the most recent French regulation (the Law for Energy Transition) and the GRI standards that were published in October 2016.

Thank you to everyone who contributed to the development of this guide.

Managing Director

Antoine de Fleurieu

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<sup>1</sup> Decree 2012-557 of 24 April 2012 under Article 225 of the Grenelle II Act.

<sup>2</sup> 2013/0110(COD) Corporate governance: disclosure of non-financial and diversity information by certain large companies and groups: 1<sup>st</sup> reading scheduled 03/02/2014

<sup>3</sup> CSR: this acronym is commonly used to describe corporate social responsibility, within the meaning of ISO 26000

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# 1. INDUSTRY DESCRIPTION

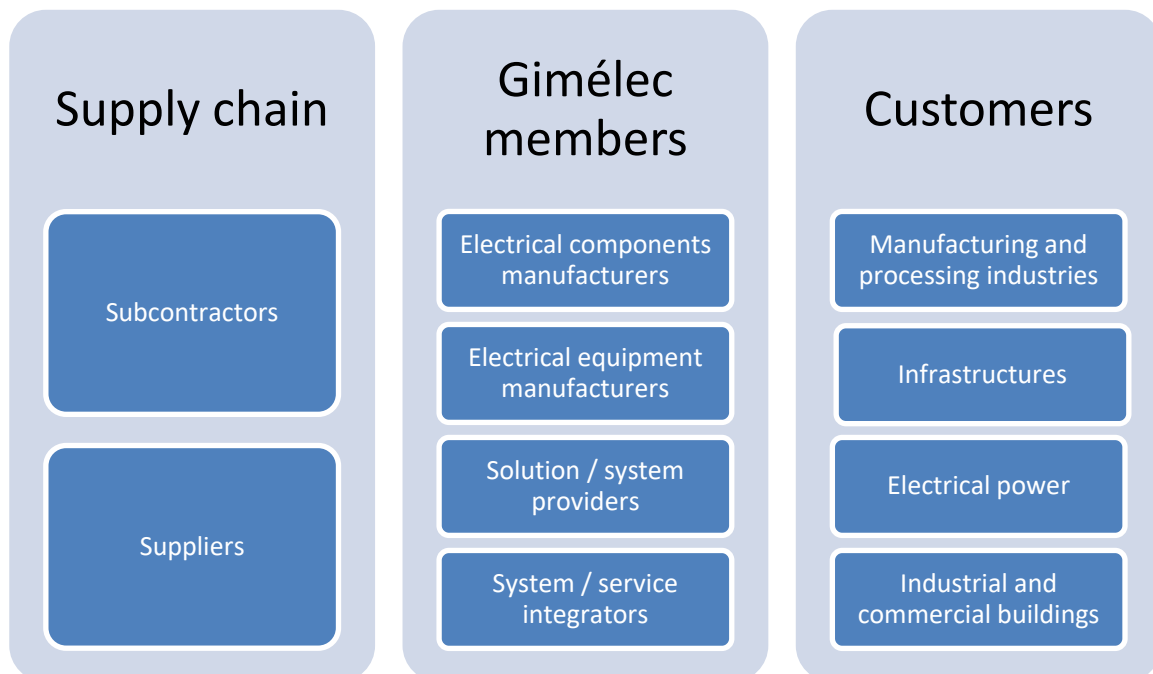
Gimélec member companies contribute to a sustainable industrial policy by manufacturing products, equipment, systems and solutions to:

- manage industrial processes in a secure, energy-efficient way,
- manage the energy performance of buildings,
- develop smart grids,
- roll out electric vehicles,
- connect renewables to the grid,
- promote resource efficient digital infrastructures.

In this context, they design, produce, install and maintain capital goods intended for all the sectors described in the figure below.

Their industrial organisation is that of manufacturers. As such, purchases may represent more than 50% of their turnover and involve both suppliers and subcontractors. The supply chain is key in this industry, while its processes, mounting and assembly, consume little energy..

Innovation and quality are the values and reasons behind the success of the industry, which has been able to provide appropriate technological solutions throughout the 20<sup>th</sup> century – power conversion, for instance – and continues to do so in the 21<sup>st</sup> century to respond to the implications of the "energy transition" (smart grids, smart buildings, photovoltaics, etc.) as well as to the "numerical transition" (Industry of the future, connected buildings, smart vehicles, etc.). Its strong involvement in setting electrical standards (IEC) shows the importance of the technical innovation shared and understood by this industry.



The main processes typically implemented to produce electrical components and equipment are as follows:

- Product and system design,
- Production with a great deal of assembly, whether it be manual, automatic or semi-automatic, together with processes such as stamping and injection, for a number of strategic parts,
- Testing: operational, electrical safety and certification,
- Logistics: distribution centres and shipping,
- Installation<sup>4</sup>: for equipment, systems and solutions,
- Maintenance,
- End-of-life management.

The most commonly used materials are:

- Plastics with a number of special features to ensure electrical safety,
- Non-ferrous metals such as copper, silver and a number of rare earths elements (source: survey on strategic metals for the profession – Gimélec – 15 March 2012<sup>5</sup>),
- Cardboard boxes for packaging.

Electrical hazards are intrinsically linked to our industry and areas of business. From the outset, the industry has invested in standardisation with a view to ensuring electrical safety. Overlooked and invisible, electrical hazards (overcurrent, overvoltage, short circuit, etc.) may nevertheless have impressive destructive effects, on both property and people: overheating, fire, explosion, electrocution, etc.

The entire electrical industry is committed to ensuring users' safety, wherever they are, and has developed a series of best practices to be followed when developing products: designed with electrical safety in mind and sustained thanks to international (IEC), European (CENELEC) and local (UL in the US, for instance) standards.

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<sup>4</sup> Installation may include wiring, commissioning and initial testing

<sup>5</sup> The Gimélec survey conducted among its members highlighted a list of metals considered to be strategic: Dysprosium (heavy rare earth), Neodymium (light rare earth), Lithium, Platinum, Palladium, Rhodium, Copper, Nickel, Cobalt, Iron, Aluminium, Chrome, Niobium, Titanium, Beryllium, Tantalum, Gold and Silver.

## 2. ISSUES FACING THE PROFESSION

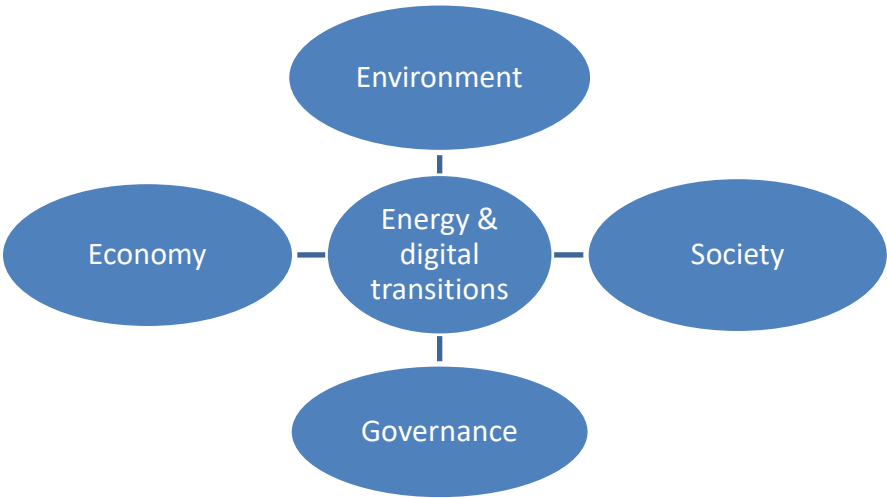
The issues facing the profession include both opportunities and risks that companies include in their development strategy and therefore in their reporting.

The two major technological issues facing the profession relate to the current **energy transition** and **digital transition**, as well as their implications:

- Energy efficiency applied in the fields of electrical transmission and distribution, infrastructures, buildings, industry: increasing the service delivered while reducing energy consumption through the provision of high-quality electricity
- Optimisation of electrical networks in line with new modes of electrical energy production and consumption: intermittent renewable energy, energy storage, self-consumption, e-mobility, increasing involvement of users in the electrical system, ...
- Industry of the future integrating all numerical possibilities to implement efficient processes in all their dimensions : secured monitoring, maximized resource efficiency, minimized environmental impacts, ....

This leads to the development of both regulatory requirements (e.g. EU Directive on eco-design requirements for energy-related products – ErP) and voluntary initiatives (e.g. environmental product declaration programme, Alliance Industry of the Future, Think Smart Grid Association). It is a strong social responsibility.

At the heart of energy and numerical transitions, the profession is strongly involved in 2 Sustainable Development Goals : 7 affordable and clean energy, 9 Industry, innovation and infrastructure.<sup>6</sup>



The second issue facing the profession is its **globalisation** and the corresponding challenges. Broadly speaking, this industry has given rise to international companies seeking to bring production and design closer to consumption areas in an effort to better satisfy diverse and demanding customers. Gimélec's members include many global leaders, but also SMEs, all with strong export performance. Decisions are made at continent rather than at country level. Human diversity is the great strength of this industry, built on a global technical community operating in the electricity sector.

<sup>6</sup> In 2015 the United Nations adopted a new program for sustainable development including 17 sustainable development goals (SDG) that came into force January 1<sup>st</sup>, 2016.

At the same time, however, all stakeholders must be considered when implementing processes, information systems and policies, whatever the country and the local regulations and standards.

The greatest issue facing the industry relates to the observance of business ethics and fundamental rights, particularly in terms of human rights, labour relations and working conditions, irrespective of local practices.

The third issue relates to the need for increasingly sophisticated **technical skills**.

It is thanks to its technical skills that this industry has managed to provide solutions to the changing needs of its customers for close to a century.

The challenge of improving skills at all levels and throughout an employee's working life is almost as important as the need to attract new talent in little known but vital skill areas.

Electrical and electronic engineering need to be combined with the management of systems and interactions in a changing environment. This not only strengthens engineering but also expands electrotechnical skills to cover information systems, software and energy efficiency, including thermal regulation.

This challenge concerns not only the supply chain and customers, but also internal teams needing to adapt to a competitive engineering environment.

The loss of interest in technical trades could affect not only the electrical industry but also the energy revolution as a whole.

The associated risk is widely mentioned in all prospective studies (2030-2050) conducted in Europe and internationally <sup>7</sup>: no energy revolution without skills, no sustainable development without an energy revolution.

This sector creates skilled jobs, which have a lasting, positive impact on the local economy and on businesses. It is strongly involved in developing training content for the jobs of tomorrow.

To address these key issues, the profession must adapt its governance. Globalisation reveals the limits of the profession's historically national methods of representation, when today's issues concern at least the whole of Europe hence Gimélec's membership within European structures and its presence in Brussels.

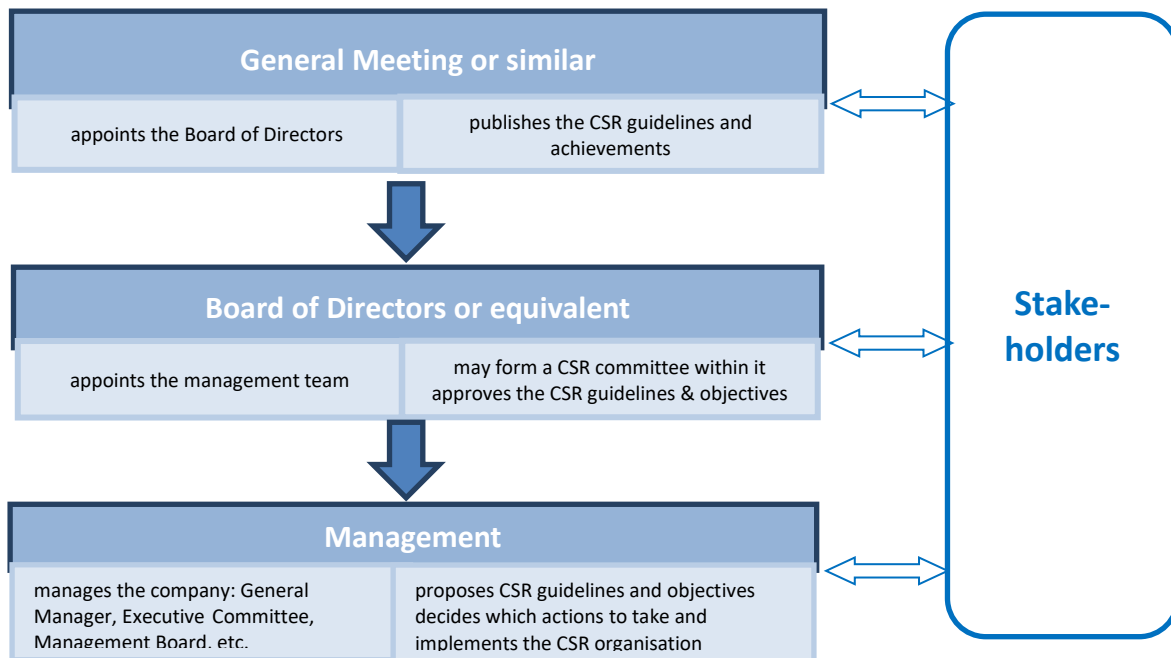
These key issues strongly influence responses concerning corporate, social and environmental information, whether in terms of materiality, relevance of indicators, or the kind of qualitative explanations provided.

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<sup>7</sup> See the energy studies published by the IEA and the European Commission

### 3. GOVERNANCE AND SPECIFIC STAKEHOLDERS

The term governance is used extensively in a wide variety of contexts. The profession's understanding of how Corporate Social Responsibility (CSR) can be taken into account in the context of governance, at group or company level, is outlined below.



Objectives set by the company to take into account the social and environmental implications of its activities and fulfil its social commitments in favour of sustainable development may be formalised in one or more documents in the form of codes, charters, guidelines and policies.

They are subject to a validation and review process. Dialogue is held with stakeholders according to the size, structure and culture of each company.

This is a dynamic process of continuous improvement.

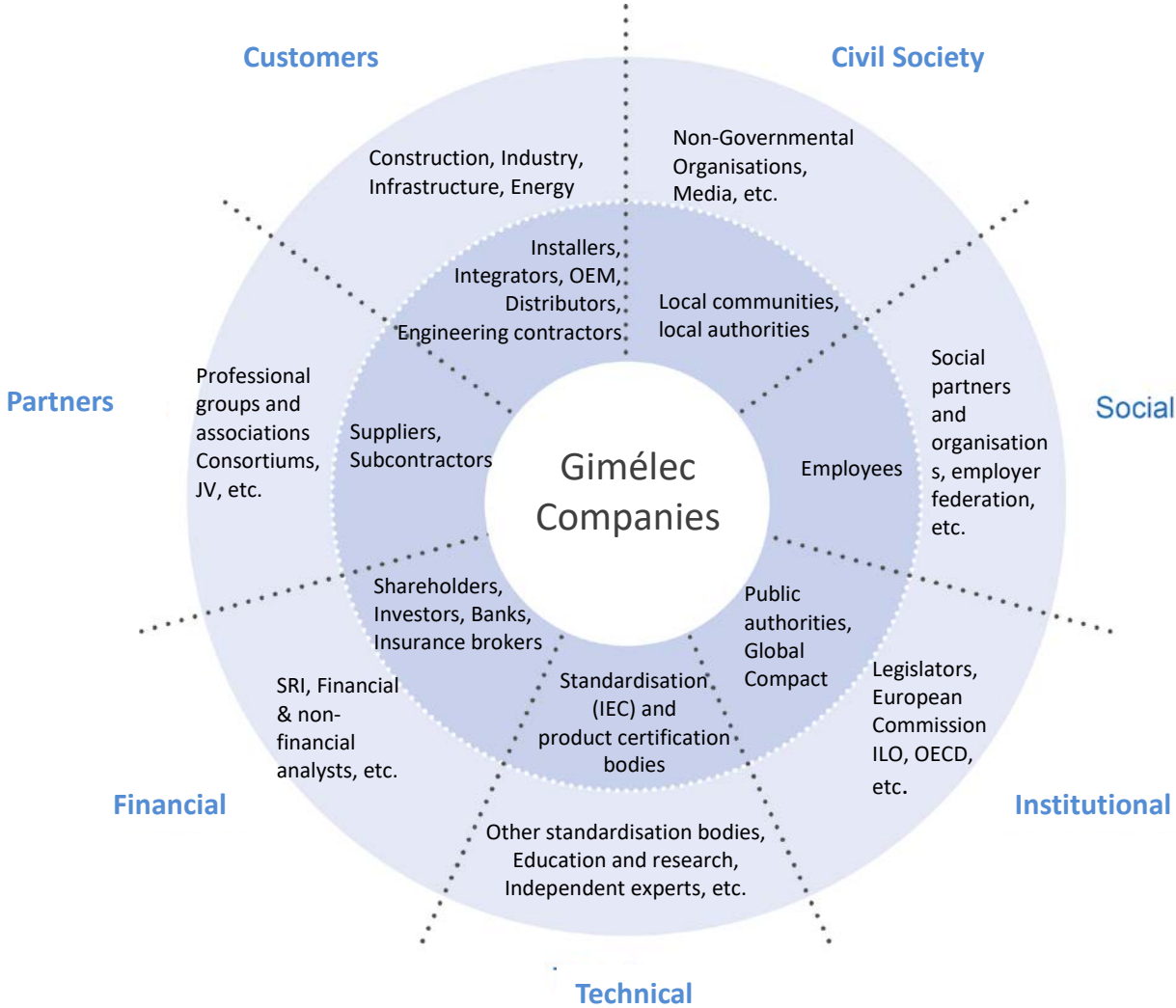
There is great diversity in how these different aspects are approached within the profession. Since the late 2000s, however, the profession has seen the increasingly systematic creation of posts for sustainable development directors or CSR managers together with the creation of committees bringing together management teams at an operational level to address these matters.

Concerning specific stakeholders, the following must be considered:

- **Upstream:** A multi-level supply chain with very close interaction with suppliers and subcontractors. This is a diverse, highly technical and geographically dispersed ecosystem that has developed between SMEs and large companies.
- **Downstream:** the multilayer, multi-channel structure of the downstream economic chain (distributors, system integrators, engineering contractors, installers, etc.) is complemented by a wide variety of organisations according to the concerned sectors: commercial buildings, energy, infrastructure and industry.
- **Public investment:** whether in energy, infrastructure or public buildings, equipment and electrical systems suppliers find themselves dealing with specifiers, funders, customers, controllers and users from the public sector or similar.
- **Regulatory authorities:** energy efficiency and safety requirements, with implications for technical, economic and environmental matters, are being developed differently from one geographical area to another or from one sector to another.



The diagram below provides an overview of the players and stakeholders in our sector.



Mindful of the need to take into account the interests of their stakeholders, in 2013 the members of the Gimélec Sustainable Development Committee released a first version of this guide to enable members to consult their stakeholders either individually or collectively.

A second version of the guide that took into account the results of stakeholder consultation was released in January 2014.

This 3<sup>rd</sup> version takes into account:

- Gimélec members’ issues evolution : the Industry of the Future has taken on a very strong dimension over the past 2 years,
- The evolution of French extra-financial reporting regulation regarding circular economy and greenhouse gas emissions
- The last version of GRI reporting standards issued in October 2016.

This new version, published in January 2017, allows Gimélec to continue to support its members in their CSR commitments

## 4. METHODOLOGICAL RECOMMENDATIONS

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### 4.1. Recommended reference documents

Since its creation, the Sustainable Development Committee has studied the various tools available related to corporate social responsibility.

Based on its practical experience accumulated over recent years, it recommends the following tools for any business approach. These individual tools form a coherent whole and have the advantage for our industry of being international.

ISO 26000 is a comprehensive guide that provides not only a methodology but also examples of possible actions in all areas of Corporate Social Responsibility. It should be used as if it were an encyclopaedia: it should not be read from front to back, but instead be consulted to find answers to specific questions.

The Global Compact is a commitment to the basic principles of sustainable development. Open to all and very easy to access, it provides companies with a concise formula of what they must support if they want to embark on this path. It provides international visibility (register of signatories), a continuous improvement methodology (principle of drawing up an annual progress report) and an electronic platform of examples and continuously improved tools. Gimélec has been a signatory of the Global Compact since June 2010.

The Global Reporting Initiative (GRI) is a collective platform for developing indicators on all matters of corporate social responsibility. It is freely accessible and can be used as a sort of dictionary of internationally recognised indicators. Rather than inventing indicators, it is better to start by identifying what GRI indicators already exist for the subject in question. With that in mind, in the following chapters, a reference to the corresponding GRI indicator is systematically provided.

Appendix 2 outlines how these three standards correspond with French regulations.

Internationally, two other tools usefully supplement this list:

The OECD Guidelines are recommendations addressed by governments to multinational enterprises operating in or from adhering countries. The Guidelines are the only multilaterally agreed comprehensive code that governments are committed to promoting in terms of responsible business conduct,.

The Conventions of the International Labour Organization address in great detail all technical matters relating to employment.

### 4.2 Strategy, governance and materiality

Non-financial reporting must be assessed in perspective with company culture, governance and business strategy, as well as financial results.

Each company establishes its reporting according to its size, its culture and its own context, in accordance with regulatory requirements.

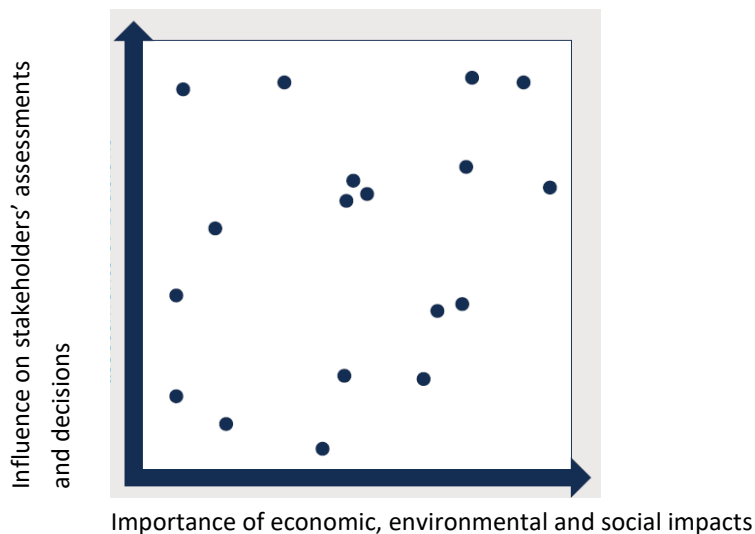
To **give meaning** to the information provided, whether qualitative or quantitative, it is necessary to specify:

- the policy and its results,
- the risks faced and how to manage them.

This approach is consistent with EU legislation currently being drafted and the American risk management approach.

A company has limited resources and it is reasonable to focus on priority issues. The "materiality" of these issues should be assessed in relation to the strategy and stakeholders' needs. The future of the company also depends on the issues identified by these stakeholders.

To do this, it is possible to rely on the methodology presented in the AA1000 Standards on Accountability Principles and the GRI (101 foundation 2016).



The scope of reporting should be consistent with the company's strategy and the financial reporting scope. The operational implementation may take some time to reach a satisfactory level of reliability: training of local staff about the reporting procedures, adaptation to local realities and concepts, debugging of new and innovative concepts. In any case, the scope should be representative of the company's activities and geographical areas. The scope should be reviewed annually to reflect important developments, whether these concern the sale or purchase of activities. Highlighting the impact of scope-related changes can avoid the need for lengthy explanations of unusual variations in figures. The methods already applied in the context of financial reporting are a great help in this regard.

Changes in the indicator reference document (e.g. moving from GRI3 to GRI4) should be managed by allowing for a transition period and any gradual changes should be explained.

**In the following tables, the first column lists the information required under Article 225 of the Grenelle II Act.**

The information may be qualitative or quantitative.

The EFFAS (European Federation of Financial Analysts Society) indicators may be used in addition to the GRI indicators.

"Materiality" is the internationally used term to describe the importance, relevance and significance of a subject.

## 5. WORKFORCE INFORMATION

Where quantitative indicators exist in the GRI standards, it is advisable to use them: the middle column shows the recommended indicator available.

The company can mention all relevant policies and best practice initiatives.

1. Workforce information	Recommended GRI indicator	Comments
		<u>Ideas:</u> The <i>Bilan Social</i> (an annual report on a company's workforce data, which is mandatory for French companies with a regular workforce of at least 300 employees) may be used to provide content for <i>Chapter 5. Corporate information</i>
<b>a) Employment</b>		<b>Materiality/relevance: +++</b> Manufacturing industry employing a large workforce, particularly factory workers and in different countries Service companies employing a large, skilled workforce
- Total workforce	<b>102-7</b>	<u>Ideas:</u> average or at the end of the financial year; distinguish between fixed-term, permanent and temporary contracts ⇒ can be used to calculate other indicators
- Breakdown of employees by sex, age and geographical area	<b>102-8</b>	
- Recruitment and dismissals	<b>401-1</b>	<u>Ideas:</u> <ul style="list-style-type: none"> <li>Recruitment over the year by occupational category, contract type and age group</li> <li>Departures during the year: number of dismissals over the year</li> <li>Total and voluntary turnover: total and voluntary departures by month and average for the year</li> </ul>
- Wage levels and their evolution	<b>201-1</b> <b>202-1</b> <b>405-2</b> <b>401-2</b> <b>201-3</b>	<u>Ideas:</u> <ul style="list-style-type: none"> <li>Take a macro approach, specify changes, supplements such as incentives, variable pay, total payroll, employee benefits</li> <li>Indicators regarding the country's minimum wage, wage gap ratios</li> </ul>
<b>b) Work organisation</b>		<b>Materiality/relevance: +++</b> Manufacturing industry with just-in-time, flexibility and Customer Service requirements, involving on-call duty and requiring travel
- Organisation of working time		<u>Industry approach:</u> Assembly/manufacturing industry with just-in-time approaches, deadline management, parts requiring working time to be organised on multiple levels Customer service also involves specific constraints such as specific on-call duty or travel times  <u>Ideas:</u> <ul style="list-style-type: none"> <li>Working time: Number of days/year, average hours per week, etc.</li> <li>Workforce by type of organisation: part-time, alternating shifts, etc.</li> <li>Pay policy impacting the organisation of working time: e.g. by part / task</li> </ul>
- Absenteeism (if listed)	<b>403-2</b>	<u>Ideas:</u> <ul style="list-style-type: none"> <li>Overall absence rate</li> <li>Sickness absence rate = Number of sick days / Number of theoretical working days</li> <li>Absence rate by geographical area</li> </ul>

1. Workforce information	Recommended GRI indicator	Comments
<b>c) Labour relations</b>		<b>Materiality/relevance: +++</b> Manufacturing industry employing a large, factory workforce in various countries Service companies employing a large, skilled workforce
- Organisation of social dialogue, including rules and procedures of employee information, consultation and negotiation	<b>102-41</b> <b>402-1</b>	<u>Ideas:</u> In addition to indicators LA4 and LA5, description of staff representation, number of joint committees and number of meetings held
- Overview of collective bargaining agreements	<b>102-43</b> <b>102-44</b>	<u>Ideas:</u> List of agreements signed over the year and the scope covered
<b>d) Health and safety</b>		<b>Materiality/relevance: ++</b> The health and safety risks associated with the existing production processes are low. The main risks are those associated with repetitive assembly processes (MSD risks) and the testing and installation of electrical products (electrical risks) <b>Is it advisable to implement an Occupational Health and Safety management system consistent with the OHSAS 18001 standard</b>
- Health and safety conditions	<b>403-1</b> <b>403-4</b>	<u>Industry approach</u> According to the main processes identified: Assembly-related MSDs, electrical safety related to testing and installation <u>Ideas:</u> Risk mapping of the existing processes
- Overview of the occupational health and safety agreements signed with unions or staff representatives	<b>403-4</b>	<u>Ideas:</u> List of agreements signed over the year and the scope covered
- Occupational accidents, including their frequency and severity, as well as occupational disorders (if listed)	<b>403-2</b>	<u>Ideas:</u> <ul style="list-style-type: none"> <li>• In the case of occupational disorders, it is advisable to rely on the list drawn up by the ILO in conjunction with the WHO. Initially, you may: <ul style="list-style-type: none"> <li>○ focus on France,</li> <li>○ or focus on certain occupational disorders, such as asbestos poisoning, MSD and hearing loss, but both in and outside France,</li> </ul> </li> <li>• Overall, adopt a qualitative approach by analysing the risks associated with the activity: electrical hazards, MSD, waves, etc.</li> </ul>
<b>e) Training</b>		<b>Materiality/relevance: +++</b> The products and services are highly technical and require proficient skills, whether in R&D, production, testing, installation, maintenance, sales or after-sales.
- Total number of training hours	<b>404-1</b>	<u>Ideas:</u> <ul style="list-style-type: none"> <li>• Average per person,</li> <li>• By subject</li> </ul>
- Training policies in place	<b>404-2</b>	<u>Ideas:</u> <ul style="list-style-type: none"> <li>• Amount (€) and % of payroll spent on training</li> <li>• Number of trained staff</li> <li>• Training leave and apprenticeship contracts</li> </ul>

1. Workforce information	Recommended GRI indicator	Comments
<b>f) Equal treatment. Measures taken to promote:</b>		<p><b>Materiality/relevance: +++</b> The industry has a history of mostly women in assembly workshops and mostly men in engineering departments.</p> <p><u>Ideas:</u> Rely on the SA8000 standard developed by SAI to prevent discrimination, among other issues, drawing on the conventions of the International Labour Organization and the tools made available by the Ministry of Labour in France</p>
- Gender equality	<p><b>405-1</b> <b>405-2</b></p>	<p><u>Ideas:</u></p> <ul style="list-style-type: none"> <li>• Rely on the <i>rappports de situation comparée</i> (comparative reports required in France), and the new "Gender Equality Seal" standard published in July 2012 (SAI and United Nations)</li> <li>• Dedicated training programmes</li> </ul>
- Employment and integration of persons with disabilities		<p><u>Ideas:</u></p> <ul style="list-style-type: none"> <li>• Amount spent on purchases made with ESAT companies (the ESAT initiative aims to facilitate the integration of people with disabilities into the mainstream labour market),</li> <li>• % of employees with disabilities,</li> <li>• In France, implement the Disability Charter proposed by the French Ministry of Social Affairs, and refer to the ILO Conventions in other countries</li> </ul>
- Combating discrimination	<p><b>406-1</b> <b>405-1</b></p>	<p>⇒ In France: although it may be difficult to quantify the results due to statutory prohibitions, it should be possible to describe the anti-discrimination programmes in place</p>
<b>g) Promotion and observance of the provisions contained in the fundamental conventions of the ILO</b>		<p><b>Materiality/relevance: +++</b> The industry is active in countries not all of which necessarily meet the ILO Conventions The assembly process is easily achievable in informal structures which are hard to control: subcontracted purchasing exacerbates such a risk. However, the employment of persons with disabilities can readily be promoted. <b>The SA 8000 standard framework developed by SAI is recommended because it is based on the ILO Conventions</b></p>
- In favour of freedom of association and the right to collective bargaining (if listed)	<p><b>407-1</b> <b>102-41</b></p>	<p><u>Ideas:</u> Cross mapping of production sites and countries, SA 8000 management system in countries identified as being at risk</p>
- Elimination of discrimination in employment and occupation (if listed)	<p><b>406-1</b> <b>405-1</b> <b>405-2</b></p>	<p><u>Ideas:</u> Promotion of technical training for girls, use of appropriate facilities for persons with disabilities</p>
- Elimination of forced or compulsory labour (if listed)	<p><b>409-1</b></p>	<p><u>Ideas:</u> Cross mapping of production sites and countries, SA 8000 management system in countries identified as being at risk</p>
- Effective abolition of child labour (if listed)	<p><b>408-1</b></p>	<p><u>Ideas:</u> Cross mapping of production sites and countries, SA 8000 management system in countries identified as being at risk</p>

## 6. ENVIRONMENTAL INFORMATION

Where quantitative indicators exist in the GRI standards, it is advisable to use them: the middle column shows the recommended indicator available.

The company can mention all relevant policies and best practice initiatives.

2. Environmental information	Recommended GRI indicator	Comments
<b>a) General environmental policy</b>		<b>Materiality/relevance: ++</b> The sector does not, generally speaking, have intrinsically polluting or water-consuming processes or products. As a provider of sustainable energy solutions and services, it is heavily involved in initiatives designed to reduce our energy consumption and develop alternative energy sources. <b>The ISO 14001 standard framework is recommended</b>
- Organisation of the company in order to take into account environmental issues and, where appropriate, environmental certification and assessment measures		<u>Ideas:</u> <ul style="list-style-type: none"> <li>Statement of the company's environmental policy and organisation</li> <li>Objectives and priority projects resulting from central issues</li> <li>List of certifications</li> </ul>
- Environmental protection training and information for employees		<u>Ideas:</u> Number of people trained, number of training hours, articles in in-house publications, internal communication initiatives
- Resources designed to prevent environmental risks and pollution		<u>Ideas:</u> Type of site classification, expenditure, any action taken
- Amount spent on provisions and safeguards against environmental risks, provided this information is not likely to cause serious harm to the company in the course of an ongoing dispute (if listed)	<b>307-1</b>	<u>Industry approach</u> Broadly speaking, the sector has no intrinsically polluting or water-consuming products or processes; the amount of such provisions may be zero for some companies. It may be necessary to take into account the industrial background of sites.
<b>b) Pollution</b>		<b>Materiality/relevance: +</b> As an assembly and associated service industry, the sector has few critical risks of pollution.
- Measures designed to prevent, reduce or remedy environmentally harmful emissions into the air, water and soil	<b>306-1</b> <b>306-3</b> <b>306-5</b>	<u>Industry approach</u> Water consumption is generally limited in terms of uses: kitchen, bathrooms, cleaning, etc. There are very few industrial uses considered to be at risk (e.g. surface treatment and painting), often carried out with closed loops to preserve water and highly regulated replacement or suction solutions to preserve air and protect the health of workers <u>Ideas:</u> Indicate whether large volumes of hazardous materials are stored, check whether wastewater from the facilities (restaurant, bathrooms, etc.) is connected to the internal or public water treatment plants.
- Consideration of noise pollution and any other form of pollution specific to an activity		<u>Industry approach</u> In what is an assembly industry, noise is usually limited to the noise of automatic small-part assembly machines located indoors. The specific risks identified may relate to products using SF6 and potential disruptions related to high power testing

2. Environmental information	Recommended GRI indicator	Comments
c) <i>Circular economy</i>		<p><b>Materiality/relevance: ++</b></p> <p>The sector has two characteristics which position it in a specific situation regarding circular economy:</p> <p>It sells professional equipment goods with very long life spans and for which manufacturers provide services allowing regular upgrading.</p> <p>It has assembling and associated services plants, whose competitiveness depend directly on industrial excellence. This limits direct waste production (scraps are limited in the interests of quality and profitability or recycled where appropriate) and facilitates reuse opportunities.</p>
- i) waste prevention and management		
- Preventive, recycling, reuse measures and other forms of recovering and disposal of waste	<p><b>306-2</b></p> <p><b>306-4</b></p>	<p><u>Industry approach</u></p> <p>Repair and reuse are historical activities for a wide range of products in the sector (e.g. electric motors) and have been developed in the framework of services provided around industrial equipment maintenance.</p> <p>In production, waste prevention is synonymous with increased profitability and therefore widely adopted.</p> <p>The European Directive on waste electrical and electronic equipment (WEEE) has prompted the industry to enhance the eco-design of its products and create voluntary recycling initiatives. In addition, the Packaging Directive and the Battery directive apply.</p> <p><u>Ideas:</u></p> <ul style="list-style-type: none"> <li>• Eco-design for recycling, durability, reuse</li> <li>• Involvement in end-of-life recycling schemes</li> <li>• Tight control over waste + Design for 6sigma,</li> <li>• Tonnage of site waste (hazardous waste including WEEE, etc.) and recovery rate</li> <li>• Tonnage of hazardous / non-hazardous products</li> <li>• Extension of products and equipment lifespan through maintenance, retrofit, upgrading, ...</li> </ul>
- Actions against Food waste		<p><u>Industry approach</u></p> <p>This issue is not relevant for our sector and is limited to company cafeterias/restaurants.</p>
- ii) Sustainable use of resources		<p><b>Materiality/relevance: ++</b></p> <p>The industry uses very few natural resources directly. The issue of metals in products and fuels for transport / logistics should be mentioned.</p> <p>The central issue in this area lies in ensuring exemplary energy consumption</p>
- Water consumption and supply according to local constraints	<p><b>303-1</b></p> <p><b>303-2</b></p> <p><b>303-3</b></p>	<p><u>Industry approach:</u></p> <p><u>Site:</u> Water consumption is generally limited in terms of use: kitchen, bathrooms, cleaning, etc. and there is very little industrial use (e.g. surface treatment), often with closed loops.</p> <p><u>Ideas:</u></p> <ul style="list-style-type: none"> <li>• Compare the map of the sites against a map of water stressed areas</li> <li>• Ratio: m<sup>3</sup> consumed per million euros of production</li> </ul>



2. Environmental information	Recommended GRI indicator	Comments
<p>- Consumption of raw materials and steps taken to use them more efficiently</p>	<p><b>301-1</b> <b>301-2</b> <b>301-3</b></p>	<p><u>Industry approach:</u></p> <ul style="list-style-type: none"> <li>• Product approach: eco-design <ul style="list-style-type: none"> <li>○ reducing the amount of metal while maintaining the same functionality, particularly copper and other critical metals whose reserves are at risk of depletion.</li> <li>○ organising end-of-life waste collection and recycling schemes.</li> </ul> </li> <li>• Site approach: reducing nonconformity rates</li> </ul> <p>⇒ EN2: Percentage of materials used made from recycled materials: this indicator is not available for metals and plastics.</p> <p><u>Ideas:</u></p> <ul style="list-style-type: none"> <li>• Mention the development of LCAs, the PEP ecopassport® program, or involvement in a WEEE scheme</li> <li>• Percentage of business (turnover) from eco-designed products</li> </ul>
<p>- Energy consumption and, where appropriate, any measures taken to improve energy efficiency and use of renewable energies</p>	<p><b>302-1</b> <b>302-2</b> <b>302-3</b> <b>302-4</b> <b>302-5</b></p>	<p><u>Industry approach:</u></p> <p><u>Product/service approach:</u></p> <ul style="list-style-type: none"> <li>• Eco-design with a view to reducing energy consumption while maintaining the same functionality, particularly in line with the European ErP Directive</li> <li>• Product offering based on energy efficiency, measurement and monitoring, and renewable energy sources</li> <li>• Service offering: energy service contract, energy efficiency contract</li> </ul> <p><u>Site approach:</u> the assembly processes consume little energy, but other processes may require substantially more (injection moulding, stamping, etc.). It is advisable to implement targeted energy audits and to formalise the ISO 14001 certification.</p> <p><u>Ideas:</u></p> <ul style="list-style-type: none"> <li>• ISO 50001 certification</li> <li>• Building energy audits</li> <li>• Improved building insulation</li> <li>• Indicator of buildings' energy consumption/m<sup>2</sup></li> <li>• Share of energy use from renewable sources</li> <li>• Comparison of the energy saved by using specific products versus the energy used to manufacture those same products.</li> </ul>
<p>- Land use (if listed)</p>		<p><u>Industry approach:</u></p> <p>The industry does not use land directly: no mineral extraction or land use for agriculture.</p> <p>The manufacturing sites are predominantly located in business parks and industrial zones. The nature of the activities enables operations to be spread over several storeys, thereby limiting the building's footprint.</p> <p><u>Ideas:</u></p> <p>Floor space occupied by the sites.</p>

2. Environmental information	Recommended GRI indicator	Comments
<b>d) Climate change</b>		<b>Materiality/relevance: +++</b> The industry has a very positive impact on climate change thanks to its promotion of the energy revolution.
- Significant Greenhouse gas emissions generated by company activity, especially produced goods and services use	<b>305-1</b> <b>305-2</b> <b>305-3</b> <b>305-4</b> <b>305-5</b> <b>305-6</b> <b>305-7</b>	<u>Industry approach:</u> The industry offers a wide range of products, systems and services designed for energy efficiency and renewable energies, which allow greenhouse gas emissions reduction. These include equipment for energy management used in particular for smart grids and smart buildings, as well as industrial monitoring equipment in strongly emitting plants. In addition to the eco-design directive (ErP), the sector develops voluntary eco-design initiatives aimed in particular at reducing greenhouse gas emissions. The sites themselves emit few emissions directly related to their processes (assembling industry rather than manufacturing). <u>Ideas:</u> <ul style="list-style-type: none"> <li>• Assessment of greenhouse gas emissions on scopes 1, 2 and 3, indicating significant emissions</li> <li>• Ratio of tonnes of CO2 emitted per million euros of turnover</li> <li>• Services provided along the whole life cycle to limit GHG emissions associated with SF6, which is used in electrical transport and distribution networks for its dielectric properties and alternative solutions</li> <li>• Avoided CO2 emissions in tons</li> <li>• Environmental product declarations (PEP), which include an environmental impact indicator : contribution to global warming in kg CO2 eq.</li> </ul>
- Adaptation to the impacts of climate change (if listed)	<b>201-2</b>	<u>Industry approach:</u> A number of product and service offerings (energy efficiency, renewable energy, etc.) provide solutions to adapt to climate change impacts. <u>Ideas:</u> For the sites, compare the map of the sites against the map of the water stressed zones and the map of rising water levels and climate disruptions.
<b>e) Protection of biodiversity</b>		<b>Materiality/relevance: +</b> The sector has no direct effect on biodiversity. The manufacturing sites are predominantly located in business parks and industrial zones.
- Measures taken to preserve or enhance biodiversity	<b>304-1</b> <b>304-2</b> <b>304-3</b> <b>304-4</b>	<u>Ideas:</u> Mapping biodiversity protection areas and marking the company's sites on it can be used to identify the percentage of sites not located in sensitive areas

## 7. SOCIAL INFORMATION

Where quantitative indicators exist in the GRI standards, it is advisable to use them: the middle column shows the recommended indicator available.

The company can mention all relevant policies and best practice initiatives.

3. Social information	Recommended GRI indicator	Comments
<b>a) Territorial, economic and social impact of the activity</b>		<p><b>Materiality/relevance: +++</b></p> <p>The industry, comprising industrial manufacturing, technology and related services companies, provides skilled employment opportunities in all countries and regions where it is active. As a supplier of energy-efficiency products, systems and services, it contributes to the development of local infrastructure for the benefit of public authorities, local businesses and individuals. It is a provider of solutions for the current energy revolution.</p>
- <i>In terms of employment and regional development</i>	<p><b>201-1</b></p> <p><b>202-2</b></p> <p><b>203-1</b></p> <p><b>203-2</b></p> <p><b>204-1</b></p>	<p><u>Industry approach:</u></p> <p>The industry provides direct employment opportunities in research centres, production units and service providing units distributed across the territory, as well as indirect employment through its many local subcontractors and suppliers.</p> <p>In France, it actively participates in the development of national education and higher education in an effort to assist in adapting technical skills to future needs, especially those related to the energy revolution.</p> <p>The industry plays an important role in preparing young people for the world of work through apprenticeships.</p>
- <i>On local communities</i>	<p><b>413-1</b></p> <p><b>413-2</b></p> <p><b>202-1</b></p>	<p><u>Industry approach:</u></p> <p>In addition to opportunities in terms of employment and skills development, the companies in the industry contribute to the local economy by paying taxes and, in some cases, through involvement in local projects.</p> <p>The industry has little impact on local communities.</p> <p><u>Ideas:</u></p> <ul style="list-style-type: none"> <li>• Mapping the payment of taxes,</li> <li>• Any involvement in local projects</li> </ul>

3. Social information	Recommended GRI indicator	Comments
<b>b) Stakeholder relations</b>		<b>Materiality/relevance: ++</b> Stakeholder relations (ISO 26000) are an essential component of CSR.
- <i>Conditions for dialogue with stakeholders</i>	<b>102-40</b> <b>102-42</b> <b>102-43</b> <b>102-44</b>	<u>Industry approach: see diagram on page 9</u> Due to the technical nature of the products, since the very beginning of this industry, technical dialogue has been held with customers and product and system suppliers starting at the design phase. Electrotechnical standardisation within the IEC, CENELEC and national standards bodies has formed the basis of technical dialogue with stakeholders for over 100 years: external experts, such as scientists and authorities, are involved in this work in the interest of providing the best technologies. <u>Ideas:</u> Identify and describe the conditions for dialogue by type, according to the type of organisation and local situations: <ul style="list-style-type: none"> <li>• Shareholders: according to their status and corporate structure</li> <li>• Trade unions: in accordance with the ILO conventions and national agreements and standards (e.g. Metallurgy branch agreement in France)</li> <li>• Other dialogue with employees: according to the size and HR policy of the company</li> <li>• Customers: industry best practice regarding technical dialogue about projects with customers and suppliers</li> <li>• Electrotechnical standardisation (IEC, CENELEC, etc.): historically strong industry approach, including discussions with experts and constant flow of technical standardisation (equipment, system and implementation)</li> </ul>
- <i>Partnership or sponsorship actions</i>	<b>203-1</b>	<u>Ideas:</u> <ul style="list-style-type: none"> <li>• Partnership with NGOs such as Electriciens Sans Frontières,</li> <li>• Partnership initiatives such as 'Pacte PME' or 'Entreprendre pour la cité',</li> <li>• Activities of business foundations,</li> <li>• Regular discussion at the level of the electrical and electronics industry (FIEEC) with institutional and entrepreneurial organisations (Pacte PME, Entreprendre pour la cité, CGPME, etc.).</li> </ul>
<b>c) Subcontracting and suppliers</b>		<b>Materiality/relevance: +++</b> Purchases account for over 50% of the industry's turnover. Responsible management of purchasing is considered essential for the sustainability of the sector. A Sustainable Procurement Working Group within the Gimélec Sustainable Development Committee makes it possible for the profession to share best practices.
- <i>Taking into account social and environmental issues in the procurement policy</i>	<b>102-14</b> <b>102-9</b> <b>102-10</b>	<u>Ideas:</u> <ul style="list-style-type: none"> <li>• Responsible procurement policy,</li> <li>• Percentage of suppliers that have signed the Global Compact</li> <li>• Percentage of purchases made with suppliers that have signed the Global Compact</li> <li>• Description of how CSR issues are taken into account in the procurement policy.</li> <li>• Suppliers' adoption of the company's CSR program</li> <li>• CSR criteria that are used to assess suppliers in addition to conventional QCD (Quality, Cost, Delivery) criteria</li> </ul>

3. Social information	Recommended GRI indicator	Comments
- <i>The importance of subcontracting and consideration of suppliers' and subcontractors' social and environmental responsibility (if listed)</i>	<b>308-1</b> <b>308-2</b> <b>414-1</b> <b>414-2</b> <b>409-1</b>	<u>Ideas:</u> <ul style="list-style-type: none"> <li>• Assessment of suppliers expanded to cover corporate social responsibility matters, possibly using the profession questionnaire</li> <li>• Profession-wide assessment questionnaire</li> <li>• Use the "Responsible Purchasing" standard to incorporate CSR criteria at each stage of the procurement process: from market analysis to purchase specifications and feedback.</li> <li>• Create supplier CSR scorecards and monitor improvement actions</li> </ul>
<b>d) Fair practices</b>		<b>Materiality/relevance: +++</b> The sector is competitive and public investment plays an important part in sales figures, whether in commercial buildings, transport infrastructure or energy. A Business Ethics Working Group within the Gimélec Sustainable Development Committee, makes it possible for the profession to share best practices. This working group has formalised several documents describing tools or mechanisms that should be implemented in order to ensure fair and sound business ethics
- <i>Actions taken to prevent corruption (if listed)</i>	<b>205-1</b> <b>205-2</b> <b>205-3</b> <b>415-1</b> <b>206-1</b> <b>419-1</b>	<u>Ideas:</u> <ul style="list-style-type: none"> <li>• Compliance programmes such as those used in English-speaking countries (US, UK)</li> <li>• ETHIC intelligence label,</li> <li>• Charters and/or codes of conduct.</li> <li>• Training and/or awareness raising</li> </ul>
- <i>Measures taken to ensure the health and safety of consumers (if listed)</i>	<b>416-1</b> <b>416-2</b>	<u>Industry approach:</u> Although our industry's products are intended for professionals rather than for end consumers, the issue of electrical safety has been a key concern for over 100 years and has resulted in the standards developed by the profession. ⇨ Labour law These standards ensure improved safety for the end users of our products and systems, as well as improved safety for the professionals who implement them. Professional training, such as electrical clearances, helps to ensure full understanding and application of electrical standards by staff.
- <i>Other measures taken under section 3 to support human rights (if listed)</i>	<b>410-1</b> <b>411-1</b> <b>412-1</b> <b>412-2</b> <b>412-3</b>	<u>Nota :</u> <i>Actions regarding ILO conventions are mentioned in paragraph g) and are not repeated here : GRI 407, 408, 409</i> <i>Actions aimed at diversity are mentioned in paragraph f) and are not repeated here : GRI 405, 406</i>

# APPENDIX 1: BIBLIOGRAPHY

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## **Regulations**

### **France:**

Decree no. 2012-557 of 24 April 2012 on corporate transparency requirements in relation to social and environmental issues

<http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000025746900&dateTexte=&categorieLien=id>

Decree no 2016-1138 of 19 August 2016 made to apply article L. 225-102-1 of the trade code, related to environmental information to be mentioned in the companies' management report

<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000033053035&categorieLien=id>

### **Europe:**

COM (2013) 207 final of April 16th 2013 Draft DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Council Directives 78/660/EEC and 83/349/EEC as regards disclosure of nonfinancial and diversity information by certain large companies and groups

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2013:0207:FIN:EN:PDF>

## **Guides:**

**CSR Reporting Guide** The new MEDEF legal and regulatory provisions – May 2012. This guide explains the scope of the French law on CSR reporting.

[http://www.medef.com/fileadmin/user\\_upload/www.medef-corporate.fr/document/RSE/MEDEF - Guide Reporting RSE - Mai 2012.pdf](http://www.medef.com/fileadmin/user_upload/www.medef-corporate.fr/document/RSE/MEDEF - Guide Reporting RSE - Mai 2012.pdf)

**Global Reporting Initiative GRI** is the worldwide reference on CSR reporting

<https://www.globalreporting.org/Pages/default.aspx>

**EFFAS:** The European Federation of Financial Analyst Societies has produced a guide of indicators to be published in corporate social and environmental reporting per industry:

[http://www.effas-esg.com/wp-content/uploads/2011/07/KPIs\\_for\\_ESG\\_3\\_0\\_Final.pdf](http://www.effas-esg.com/wp-content/uploads/2011/07/KPIs_for_ESG_3_0_Final.pdf)

## **Reference bodies:**

**OECD:** The OECD produces many reference documents, including the principles of corporate governance.

<http://www.oecd.org/fr/daf/affairesentreprises/principesdegouvernementdentreprisedelocde.htm>

**International Labour Organization (ILO):** The ILO produces many international conventions on labour law relating to CSR.

<http://www.ilo.org/global/standards/lang--fr/index.htm>

## **Reference standards:**

**ISO 26000** international standard that provides guidelines to companies and organisations for operating in a socially responsible manner.

<http://www.iso.org/iso/fr/home/standards/iso26000.htm>

**ISO 14001** international standard for Environmental Management Systems – Requirements and guidelines for use

<http://www.iso.org/iso/fr/home/standards/management-standards/iso14000.htm>

**ISO 50001** international standard for energy management systems

<http://www.iso.org/iso/fr/home/standards/management-standards/iso50001.htm>

**OHSAS 18001** British standard on assessing occupational health and safety which specifies the requirements for an occupational health and safety (OHS) management system.

<http://www.boutique.afnor.org/norme/bs-ohsas-180012007/systemes-de-gestion-de-sante-et-securite-professionnelles-exigences/article/744043/eu110422#info>

**SA 8000** American standard developed by the NGO Social Accountability International (SAI), which covers the areas corresponding to the ILO conventions and human resources management.

<http://www.sa-intl.org/index.cfm?fuseaction=Page.ViewPage&PageID=937>

**AA1000** is a set of standards designed to help companies structure the way in which they take into account and implement their accountability.

<http://www.accountability.org/standards/index.html>

**ISAE 3000** Verification standard for assurance engagements about non-financial information

<http://www.ifac.org/publications-resources/isae-3000-revised-assurance-engagements-other-audits-or-reviews-historical-fi>

**BS10500** British anti-bribery management system standard

<http://shop.bsigroup.com/ProductDetail/?pid=00000000030238856>

### **Important initiatives:**

**Global Compact:** The Global Compact is an initiative launched in 2000 by the UN Secretary General with a view to encouraging companies to voluntarily commit to 10 Principles for progress.

<http://www.pactemondial.org/liste-des-10-principes.html>

**Pacte PME** is a French initiative designed to promote the development of SMEs

<http://www.pactepme.org/>

**Electriciens Sans Frontières** (Electricians without borders) is an NGO focused on promoting development through improved access to electricity

<http://www.electriciens-sans-frontieres.org/>

### **French tools:**

**Professional equality tool provided by the Ministry of Labour**

<http://www.ega-pro.fr/>

**Tools provided by the Ministry of Health and Social Affairs**

<http://www.social-sante.gouv.fr/documentation-publications,49/ouvrages-pratiques-chartes,1348/handicap-personnes-agees,1688/chartes-et-guides-pratiques,7543.html>

**The corporate ombudsman (*Médiation Inter-entreprises*)** is a mechanism designed to help any business, irrespective of its size and industry, facing contractual and/or relationship difficulties with a customer or a supplier.

<http://www.mediateur.industrie.gouv.fr/>

In France, **the Bilan Social** is, an instrument designed to assess a company's workforce data, as defined in Articles L. 2323-68 to L. 2323-77 and R. 2323-17 of the French Labour Code.

[http://www.legifrance.gouv.fr/affichCode.do;jsessionid=9DBABAFF70338042D9C29FE507681A36.tpdjo03v\\_2?idSectionTA=LEGISCTA000006195708&cidTexte=LEGITEXT000006072050&dateTexte=20130104](http://www.legifrance.gouv.fr/affichCode.do;jsessionid=9DBABAFF70338042D9C29FE507681A36.tpdjo03v_2?idSectionTA=LEGISCTA000006195708&cidTexte=LEGITEXT000006072050&dateTexte=20130104)

### **Electrical standard bodies:**

**CEI:** International <http://www.iec.ch/>

**CENELEC:** European <http://www.cenelec.eu/>

**UTE:** French <http://www.ute-fr.com/>

### **Sources on sustainable energy:**

The International Energy Agency (IEA) is an international organisation founded within the framework of the OECD in 1974. It is recognised worldwide for the publication of its annual report: World Energy Outlook (WEO).

<http://www.worldenergyoutlook.org/>

The OECD publishes studies on green growth:

<http://www.oecd.org/fr/croissanceverte/versuneenergieplusverte/>

The UN programme has a department that produces energy outlook reports:

<http://www.unep.org/energy/Home/tabid/101116/Default.aspx>

The United Nations launched a "Sustainable Energy for All" initiative

<http://www.sustainableenergyforall.org/>

Many documents and prospective studies are available on the "European Energy Strategy"

[http://ec.europa.eu/energy/index\\_fr.htm](http://ec.europa.eu/energy/index_fr.htm)



## APPENDIX 2: TABLE OF EQUIVALENCE

French regulatory decree 2012-557 + decree 2016-1138	GRI	ISO 26000	Global Compact
<b>Workforce</b>			
1. a) Employment 1. b) International Labour Organization 1. c) Labour relations 1. d) Health and safety 1. e) Training 1. f) Equal treatment 1. g) Promotion and observance of the provisions of the ILO Conventions	<b>Employment practice and decent work</b> <ul style="list-style-type: none"> <li>• 401: Employment</li> <li>• 402: Employer/employee relationship</li> <li>• 403: Occupational health &amp; safety</li> <li>• 404: Training and education</li> <li>• 405: Diversity and equal opportunities</li> </ul>	Labour relations and working conditions 6.4	<b>Principle 3:</b> Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining <b>Principle 4:</b> Businesses should uphold the elimination of all forms of forced and compulsory labour <b>Principle 5:</b> Businesses should uphold the effective abolition of child labour <b>Principle 6:</b> Businesses should uphold the elimination of discrimination in respect of employment and occupation
	<b>Human rights</b> <ul style="list-style-type: none"> <li>• 406: Non-discrimination</li> <li>• 407: Freedom of association and right to collective bargaining</li> <li>• 408: Child labour</li> <li>• 409: Forced or compulsory labour</li> <li>• 410: Security practices</li> <li>• 411: Rights of indigenous peoples</li> <li>• 412: human rights assessment</li> </ul>	Human Rights 6.3	<b>Principle 1:</b> Businesses should support and respect the protection of internationally proclaimed human rights <b>Principle 2:</b> Businesses should make sure they are not complicit in human rights abuses
<b>Environment</b>			
2. a) General environmental policy 2. b) Pollution 2. c) Circular economy 2. d) Climate change 2. e) Protection of biodiversity	<ul style="list-style-type: none"> <li>• 301: Materials</li> <li>• 302: Energy</li> <li>• 303: Water</li> <li>• 304: Biodiversity</li> <li>• 305: Emissions</li> <li>• 306: Effluents and waste</li> <li>• 307: Compliance</li> </ul>	The environment 6.5	<b>Principle 7:</b> Businesses should support a precautionary approach to environmental challenges <b>Principle 8:</b> Businesses should undertake initiatives to promote greater environmental responsibility <b>Principle 9:</b> Businesses should encourage the development and diffusion of environmentally friendly technologies

French regulatory decree 2012-557 + decree 2016-1138	GRI	ISO 26000	Global Compact
Society			
3. a) Territorial, economic and social impact of the activity	<ul style="list-style-type: none"> <li>• 201: economic performance</li> <li>• 202: market presence</li> <li>• 203: indirect economic impacts</li> <li>• 413: Local communities</li> </ul>	Community and local development 6.8  Fair practices 6.6	<b>Principle 10:</b> Businesses should work against corruption in all its forms, including extortion and bribery
3. b) Stakeholder relations	102: Stakeholder involvement	Stakeholders 5.3	
3. c) Subcontracting and suppliers	<ul style="list-style-type: none"> <li>• 204: procurement practices</li> <li>• 308: Supplier environmental assessment</li> <li>• 414: supplier social assessment</li> </ul>		
3. d) Fair practices	<ul style="list-style-type: none"> <li>• 205 : anti-corruption</li> <li>• 206: Anticompetitive behaviour</li> <li>• 416: Consumer health and safety</li> <li>• 417: marketing and labeling</li> <li>• 418: Customer privacy</li> <li>• 419: Compliance</li> </ul>	Fair practices 6.6 Consumer issues 6.7	<b>Principle 10:</b> Businesses should work against corruption in all its forms, including extortion and bribery
Governance			
	102: General information		
	102: Strategy	Governance of the organisation 6.2	
	102: Governance		
	103 : Management approach		
	102: report profile		
	102: Ethics and integrity	Fair practices 6.6	<b>Principle 10:</b> Businesses should work against corruption in all its forms, including extortion and bribery

## APPENDIX 3: STAKEHOLDERS CONSULTED

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Some thirty stakeholders falling into the following categories were consulted in the revision of this guide:

- National employer bodies in the industry and in closely associated sectors
- NGOs
- Companies from closely associated or important sectors: HVAC, aerospace, cable, recycling, etc.
- Ministerial departments
- Scientific and technical bodies
- Specialist consultants
- Standardisation bodies

This document was prepared with the help of members of the Gimélec Sustainable Development Committee

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