

GRI Standards Index 2022

Legal & General Group Plc



GRI Content Index

Statement of use

Legal & General has reported the information cited in this GRI content index for the period 01 January 2022 through to 31 December 2022 with reference to the GRI Standards.

GRI used: **GRI 1: Foundation 2021**

GRI Standard	Disclosure	Location	Direct answers
GRI 2: General Disclosures (2021)			
2-1	Organizational details	A. Legal & General B. Public Limited Company (PLC) C. One Coleman Street, London, EC2R 5AA D. 2022 Annual Report & Accounts: p16: How we create value	
2-2	Entities included in the organization's sustainability reporting	2022 Annual Report & Accounts: p235: Subsidiaries	
2-3	Reporting period, frequency and contact point	2022 Social Impact Report: p5: Reporting our progress	
2-4	Restatements of information	2022 Annual Report & Accounts: p151: IFRS 9, 'Financial Instruments' 2022 Climate Report: p32: footnote 5	
2-5	External assurance	2022 Climate Report: p41: Deloitte assurance opinion 2022 Social Impact Report: p67: Independent limited assurance summary 2022 Annual Report & Accounts: p88: Audit Committee report	
2-6	Activities, value chain and other business relationships	A. Sectors we are active 2022 Annual Report & Accounts: p10-11: Our strategy p14: What we do p31-33: Institutional Retirement p34-36: Capital Investment p37-38: Investment Management p39-41: Retail B. Value chain 2022 Social Impact Report: p60: Supply chain C. Other relevant business relationships 2022 Annual Report & Accounts: p16-17: Our stakeholders D. No significant changes to report	

GRI Content Index

GRI Standard	Disclosure	Location	Direct answers
2-7	Employees	2022 Social Impact Report: A: p42: People data B: p43: People data C: p42: People data D: p42: People data E: No significant fluctuations to report	
2-9	Governance structure and composition	2022 Annual Report & Accounts: p61-126: Governance report including Board governance 2022 Social Impact Report: p8: Governance	
2-10	Nomination and selection of the highest governance body	2022 Annual Report & Accounts: p61-126: Governance report	
2-11	Chair of the highest governance body	2022 Annual Report & Accounts: p74: Compliance with the UK Corporate Governance Code (section 2)	
2-12	Role of the highest governance body in overseeing the management of impacts	2022 Annual Report & Accounts: p61-126: Governance report p78-81: Section 172 statement and stakeholder engagement	
2-13	Delegation of responsibility for managing impacts	2022 Social Impact Report: p8: Governance	
2-14	Role of the highest governance body in sustainability reporting	2022 Social Impact Report: p8: Governance 2022 Annual Report & Accounts: p88-93: Audit Committee Report	
2-15	Conflicts of interest	2022 Annual Report & Accounts: p258: Conflicts of interest	
2-16	Communication of critical concerns	2022 Annual Report & Accounts: p61-126: Governance report	
2-17	Collective knowledge of the highest governance body	2022 Annual Report & Accounts: p68-71: Governance report	
2-18	Evaluation of the performance of the highest governance body	2022 Annual Report & Accounts: p73-75: Governance report	
2-19	Remuneration policies	2022 Annual Report & Accounts: p96-125: Directors' report on remuneration	
2-20	Process to determine remuneration	2022 Annual Report & Accounts: p96-125: Directors' report on remuneration	
2-21	Annual total compensation ratio	2022 Annual Report & Accounts: p121: Pay ratio in relation to the Group Chief Executive Officer	

GRI Content Index

GRI Standard	Disclosure	Location	Direct answers
2-22	Statement on sustainable development strategy	2022 Annual Report & Accounts: p4: Chair's statement p6-7: Investing in inclusive capitalism p8: Inclusive capitalism is in the spotlight p10-11: Our strategy p12-13: Our business model p18-19: Our climate actions p42-51: A sustainable business 2022 Social Impact Report 2022 Climate Report 2023 Climate Transition Plan	
2-23	Policy commitments	2022 Social Impact Report: p63-65: Business ethics See all of our sustainability policies here Board Diversity & Inclusion policy Our Investment Stewardship policies can be found here	
2-24	Embedding policy commitments	2022 Social Impact Report: p63-65: Business ethics See all of our sustainability policies here Board Diversity & Inclusion policy Our Investment Stewardship policies can be found here	
2-25	Processes to remediate negative impacts	2022 Annual Report & Accounts: p47-48: Summary disclosure against TCFD recommendations p53: Risk appetite p55: Group Board viability statement p94-95: Risk Committee report 2022 Social Impact Report: p63-65: Business ethics 2022 Modern Slavery & Human Trafficking Statement: p3: Our approach and commitment to modern slavery	

GRI Content Index

GRI Standard	Disclosure	Location	Direct answers
2-26	Mechanisms for seeking advice and raising concerns	2022 Social Impact Report: p63-65: Business ethics Please see our policy page here For further information on our approach to whistleblowing, click here	
2-28	Membership associations	2022 Social Impact Report: p61: Influencing public policy 2022 Climate Report: p14: Our strategy: influence 2023 Climate Transition Plan: p18: Policymaker engagements and collaborations 2022 LGIM Active Ownership Report: p26-34: Policy dialogue and collaboration For a full listing of our industry body memberships and recognitions, click here and here	
2-29	Approach to stakeholder engagement	2022 Annual Report & Accounts: p16-17: How we create value p78-81: Section 172 statement and stakeholder engagement	
2-30	Collective bargaining agreements	2022 Social Impact Report: p40: Employee representation and engagement	
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	2022 Climate Report: p27: Materiality assessment	
3-2	List of material topics	2022 Climate Report: p8: Risks and opportunities p48: Scope 3 coverage	
3-3	Management of material topics	2022 Climate Report: p3: Chair's statement p4: Chief Executive Officer's statement p6: The business context p7-16: Strategy p17-21: Scenarios p22-24: Governance p25-30: Risk management p31-39: Metrics and targets	

GRI Content Index

GRI Standard	Disclosure	Location	Direct answers
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	2022 Annual Report & Accounts: p2: At a glance p26-27: Key performance indicators p127-257: Financial statements	
201-2	Financial implications and other risks and opportunities due to climate change	2022 Annual Report & Accounts: p4-5: Chair's statement p6-5: What are we investing in? p10-11: Our strategy p12-13: Our business model p15: Inclusive capitalism in action p18-19: Our climate actions p30-38: Business review p45-46: About our climate and environment strategy p47: Summary disclosure against TCFD recommendations p48: Climate-related opportunities and risks p53-57: Managing risks p78-81: Section 172 and stakeholder engagement p88-91: Audit Committee report p94-95: Risk Committee report p161-162: Consideration of climate change (within financial statements section) 2022 Climate Report: p7-16: Our strategy (including Climate-related risks and opportunities) p20: Group portfolio scenario impacts p25-30: Risk management	
201-3	Defined benefit plan obligations and other retirement plans	2022 Annual Report & Accounts: p168: Staff costs p210-215: Provisions (including retirement benefit obligations)	
201-4	Financial assistance received from government		No financial assistance was received from any Government in 2022.
GRI 202: Market Presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	2022 Annual Report & Accounts: p97: Consideration of the wider workforce	

GRI Content Index

GRI Standard	Disclosure	Location	Direct answers
GRI 203: Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported	<p>2022 Annual Report & Accounts: p6-7: What are we investing in? p10-11: Our strategy p12-15: Our business model p16-17: How we create value p22-23: Growth opportunities p30-38: Business review</p> <p>2022 Social Impact Report: p2: Inclusive capitalism for long-term social good p19-27: Better communities in which to live and work</p> <p>2022 Climate Report: p5: The global context p9-10: Our journey to net zero p11-16: Our strategy</p> <p>2022 LGIM Real Assets: Responsible and Sustainable Investment Report: p14-27: Delivering positive outcomes: real estate equity case studies p31-35: Investments in sectors contributing to more positive outcomes</p>	
203-2	Significant indirect economic impact	<p>2022 Annual Report & Accounts: p6-7: What are we investing in? p10-11: Our strategy p12-15: Our business model p16-17: How we create value p22-23: Growth opportunities p30-41: Business review p42-51: A sustainable business p78-81: Section 172 statement and stakeholder engagement</p> <p>2022 Social Impact Report: p9-18: Long-term financial wellbeing for all p19-27: Better communities in which to live and work p28-39: Engaging customers and employees with impact</p> <p>2022 Climate Report: p5: The global context p9-10: Our journey to net zero p11-16: Our strategy</p> <p>2022 LGIM Active Ownership Report: p68-74: Diversity p75-84: People and health</p>	
GRI 204: Procurement Practices 2016			
203-2	Proportion of spending on local suppliers	2022 Social Impact Report: p60: Supply chain	

GRI Content Index

GRI Standard	Disclosure	Location	Direct answers
GRI 205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	2022 Annual Report & Accounts: p51: Non-financial and sustainability reporting statement & Anti-bribery and corruption 2022 Social Impact Report: p64: Anti-bribery and corruption	
205-2	Communication and training about anti-corruption policies and procedures	2022 Social Impact Report: p64: Anti-bribery and corruption	
GRI 206: Anti-competitive Behaviour 2016			
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices		There were no legal actions for anti-competitive behaviour, anti-trust, and monopoly practices.
GRI 207: Tax 2019			
207-1	Approach to tax	2022 Tax Supplement: p1-4: Strategy and approach	
207-2	Tax governance, control, and risk management	2022 Tax Supplement: p12: Our tax governance framework 2022 Annual Report & Accounts: p58: Risks and uncertainties p90: IFRS 17 and IFRS 9	
207-3	Stakeholder engagement and management of concerns related to tax	2022 Tax Supplement: p2: Our tax strategy p3: Our tax strategy in action p4: Tax commitments, sustainability, and inclusive capitalism p6: Our tax universe	
207-4	Country-by-country reporting	2022 Tax Supplement: p8: Our global tax footprint	
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	2022 Climate Report: p47: Additional metrics	
302-2	Energy consumption outside of the organization	2022 Climate Report: p34: Table 4 p47: Additional metrics 2022 Annual Report & Accounts: p260: Greenhouse gas disclosures	
302-3	Energy intensity	2022 Climate Report: p47: Additional metrics	
302-4	Reduction of energy consumption	2022 Climate Report: p47: Additional metrics	

GRI Content Index

GRI Standard	Disclosure	Location	Direct answers
GRI 303: Water and Effluents 2018			
303-5	Water consumption	2022 Climate Report: p47: Additional metrics	
GRI 304: Biodiversity 2016			
304-2	Significant impacts of activities, products and services on biodiversity	2022 Climate Report: p16: Nature and biodiversity p37-38: Natural resources and biodiversity 2023 Climate Transition Plan: p5: Material interdependencies	
304-3	Habitats protected or restored	LGIM's policy on deforestation 2022 LGIM Active Ownership Report: p51-54: LGIM's actions on biodiversity and deforestation	
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	2022 Climate Report: p32: Operational carbon footprint p47: Operate metrics dashboard	
305-2	Energy indirect (Scope 2) GHG emissions	2022 Climate Report: p32: Operational carbon footprint p47: Operate metrics dashboard	
305-3	Other indirect (Scope 3) GHG emissions	2022 Climate Report: p31-32: Operational carbon footprint p47: Additional metrics dashboard p48: Scope 3 coverage	
305-4	GHG emissions intensity	2022 Climate Report: p32: Table 4	
305-5	Reduction of GHG emissions	2022 Climate Report: p32: Operational footprint: progress in 2022 p38-39: Environmental targets and commitments	
305-6	Emissions of ozone-depleting substances (ODS)	2022 Climate Report: p32: Operational footprint: progress in 2022 p47: Additional metrics dashboard	
GRI 306: Waste 2020			
306-2	Management of significant waste-related impacts	2022 Climate Report: p38: Environmental targets and commitments	

GRI Content Index

GRI Standard	Disclosure	Location	Direct answers
306-3	Waste generated	2022 Climate Report: p47: Additional metrics	
306-4	Waste diverted from disposal	2022 Climate Report: p47: Additional metrics	
306-5	Waste directed to disposal	2022 Climate Report: p47: Additional metrics	
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	2022 Social Impact Report: p42: People data	
401-3	Parental leave	2022 Social Impact Report: p43: Employee parental leave	
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	2022 Social Impact Report: p58: Health and safety	
403-2	Hazard identification, risk assessment, and incident investigation	2022 Social Impact Report: p58: Health and safety	
403-3	Occupational health services	2022 Social Impact Report: p58: Health and safety	
403-4	Worker participation, consultation, and communication on occupational health and safety	2022 Social Impact Report: p47: Future of work p58: Health and safety	
403-5	Worker training on occupational health and safety	2022 Social Impact Report: p41: Developing our people	
403-6	Promotion of worker health	2022 Social Impact Report: p56-58: Employee health and wellbeing	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2022 Social Impact Report: p58: Health and safety	
403-8	Workers covered by an occupational health and safety management system	2022 Social Impact Report: p58: Health and safety	
403-9	Work-related injuries	2022 Social Impact Report: p59: Employee health and wellbeing data	
403-10	Work-related ill health	2022 Social Impact Report: p56: Employee health and wellbeing p59: Employee health and wellbeing data	

GRI Content Index

GRI Standard	Disclosure	Location	Direct answers
GRI 404: Training and Education 2016			
404-2	Programs for upgrading employee skills and transition assistance programs	2022 Social Impact Report: p41: Developing our people	
404-3	Percentage of employees receiving regular performance and career development reviews		92% of our employees had a performance review in 2022. N.B this does not include the following subsidiaries / business areas: Cala, Modular Homes, Inspired Villages, Urban Build to Rent, Guild Living, Legal & General Retirement America and Legal & General Insurance America.
401-3	Parental leave	2022 Social Impact Report: p43: Employee parental leave	
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	2022 Annual Report & Accounts: p49: Diversity & inclusion p86-87: Diversity & inclusion (Board) 2022 Social Impact Report: p44-45: Diversity of our workforce	
405-2	Ratio of basic salary and remuneration of women to men	2022 Social Impact Report: p49-55: Gender pay gap report	
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	2022 Social Impact Report: p40: Employee representation and engagement	
GRI 408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	2022 Social Impact Report: p63: Human rights and modern slavery	
GRI 409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	2022 Modern Slavery & Human Trafficking Statement: p6: Supplier selection, Due diligence p7: Risk assessment p8-9: Key updates from 2022	
GRI 413: Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	2022 Social Impact Report: p9-18: Long-term financial wellbeing for all p19-27: Better communities in which to live and work p28-39: Engaging customers and employees with impact	

GRI Content Index

GRI Standard	Disclosure	Location	Direct answers
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	2022 Social Impact Report: p60: Supply chain	
GRI 415: Public Policy 2016			
415-1	Political contributions	2022 Social Impact Report: p61: Influencing public policy	
GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		There were no substantiated breaches of customer privacy and loss of customer data in 2022.

Feedback

We welcome feedback and questions from readers. Please direct them to:

Jack Roper

Group Head of Sustainability
e: jack.roper@landg.com

Nishma Shah

Senior Sustainability Manager
e: nishma.shah@landg.com

Registered office

One Coleman Street, London EC2R 5AA
Registered in England and Wales, No. 01417162.
www.legalandgeneralgroup.com