

# GRI Content Index

GRI Standards	Disclosure	Location	Direct Answers
<b>GRI 101: Foundation (2016)</b>			
<b>GRI 102: General Disclosures (2016)</b>			
<b>Organizational profile</b>			
<b>102-1</b>	Name of the organization	Front of the Annual Report	Legal & General Group Plc
<b>102-2</b>	Activities, brands, products, and services	Sustainability Report P7 – About the Legal & General Group Annual Report – P13 and P145	
<b>102-3</b>	Location of headquarters	Annual Report P253 – Shareholder information	
<b>102-4</b>	Location of operations		UK & US
<b>102-5</b>	Ownership and legal form	Annual Report P132	
<b>102-6</b>	Markets served	Annual Report P30 – Investment management for other overseas markets Annual Report P8 – Our Strategy	
<b>102-7</b>	Scale of the organization	Annual Report – P220 Employee numbers Annual Report P116 Financial statements	
<b>102-8</b>	Information on employees and other workers	Data Centre Report <a href="https://www.legalandgeneralgroup.com/csr/csr-Reports/">https://www.legalandgeneralgroup.com/csr/csr-Reports/</a>	
<b>102-9</b>	Supply chain	<a href="https://www.legalandgeneralgroup.com/csr/our-approach/supply-chain/">https://www.legalandgeneralgroup.com/csr/our-approach/supply-chain/</a>	
<b>102-10</b>	Significant changes to the organization and its supply chain	Annual Report P12 – Sale of Mature Savings business, transaction completed in September 2020	
<b>102-11</b>	Precautionary Principle or approach	Annual Report – P44 Principal risks and uncertainties	
<b>102-12</b>	External initiatives	<a href="https://www.legalandgeneralgroup.com/csr/our-approach/memberships-recognitions/">https://www.legalandgeneralgroup.com/csr/our-approach/memberships-recognitions/</a> <a href="https://www.lgim.com/uk/en/about-us/codes-and-standards/">https://www.lgim.com/uk/en/about-us/codes-and-standards/</a>	
<b>102-13</b>	Membership of associations	<a href="https://www.legalandgeneralgroup.com/csr/our-approach/memberships-recognitions/">https://www.legalandgeneralgroup.com/csr/our-approach/memberships-recognitions/</a> <a href="https://www.lgim.com/uk/en/about-us/codes-and-standards/">https://www.lgim.com/uk/en/about-us/codes-and-standards</a>	

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<b>Strategy</b>			
102-14	Statement from senior decision-maker	Sustainability Report P4 – CEO Review	
<b>Ethics and integrity</b>			
102-16	Values, principles, standards, and norms of behaviour	Sustainability Report P58 – Code of Ethics	
<b>Governance</b>			
102-18	Governance structure	Sustainability Report P19 – Our sustainability governance TCFD Report P8 – Governance Structure	
<b>Stakeholder engagement</b>			
102-40	List of stakeholder groups	Sustainability Report P15 – Engaging with our stakeholder Annual Report P10 & P64 – Engagement with Stakeholders	
102-41	Collective bargaining agreements	Data Centre Report <a href="https://www.legalandgeneralgroup.com/csr/csr-Reports/">https://www.legalandgeneralgroup.com/csr/csr-Reports/</a>	
102-42	Identifying and selecting stakeholders	Sustainability Report P15 – Engaging with our stakeholders Annual Report P10 & P64 – Engagement with Stakeholders	
102-43	Approach to stakeholder engagement	Sustainability Report P15 – Engaging with our stakeholders Annual Report P10 & P64 – Engagement with Stakeholders	
102-44	Key topics and concerns raised	Sustainability Report P15 – Engaging with our stakeholders Annual Report P10 & P64 – Engagement with Stakeholders	
<b>Reporting Practice</b>			
102-45	Entities included in the consolidated financial statements	Annual Report P115 – Financial Statements	
102-46	Defining report content and topic Boundaries	Sustainability Report P71 – About this Report	
102-47	List of material topics		We are in the process of conducting a materiality assessment and the topic-specific standards Reported against in this index are linked to Legal & General’s key impacts. We intend to use material topics to Report against in future years when we have the outcomes from this year’s materiality assessment.
102-48	Restatements of information	Sustainability Report P71 – About this Report	
102-49	Changes in Reporting	Sustainability Report P71 – About this Report	
102-50	Reporting period	Sustainability Report P71 – About this Report	
102-51	Date of most recent Report	Sustainability Report P71 – About this Report	
102-52	Reporting cycle	Sustainability Report P71 – About this Report	

GRI Standards	Disclosure	Location	Direct Answers
102-53	Contact point for questions regarding the Report	Sustainability Report P71 – About this Report	
102-54	Claims of Reporting in accordance with the GRI Standards	Sustainability Report P71 – About this Report	
102-55	GRI content index	GRI content can be found here: <a href="https://www.legalandgeneralgroup.com/csr/csr-Reports/">https://www.legalandgeneralgroup.com/csr/csr-Reports/</a>	
102-56	External assurance	Sustainability Report P71 – About this Report	
<b>GRI 200: Economic Topics</b>			
<b>GRI 201: Economic Performance</b>			
<b>GRI 103: Management Approach (2016)</b>			
103-1	Explanation of the material topic and its Boundary	Annual Report P40 – Risk Management	
103-2	The management approach and its components	Annual Report P40 – Risk Management	
103-3	Evaluation of the management approach	Annual Report P40 – Risk Management	
<b>GRI 201: Economic performance (2016): topic-specific disclosures</b>			
201-1	Direct economic value generated and distributed	Annual Report P115 – Financial Statements	
201-2	Financial implications and other risks and opportunities due to climate change	TCFD Report P13	
201-3	Defined benefit plan obligations and other retirement plans	Annual Report P198 – Financial Statements – Provisions	
201-4	Financial assistance received from government		No financial assistance has been received from the government.
<b>GRI 204: Procurement Practices</b>			
<b>GRI 103: Management Approach (2016)</b>			
103-1	Explanation of the material topic and its Boundary	<a href="https://www.legalandgeneralgroup.com/csr/our-approach/supply-chain/">https://www.legalandgeneralgroup.com/csr/our-approach/supply-chain/</a>	
103-2	The management approach and its components	<a href="https://www.legalandgeneralgroup.com/csr/our-approach/supply-chain/">https://www.legalandgeneralgroup.com/csr/our-approach/supply-chain/</a>	
103-3	Evaluation of the management approach	<a href="https://www.legalandgeneralgroup.com/csr/our-approach/supply-chain/">https://www.legalandgeneralgroup.com/csr/our-approach/supply-chain/</a>	
<b>GRI 204: Procurement Practices (2016): topic-specific disclosures</b>			
204-1	Proportion of spending on local suppliers	Data Centre Report <a href="https://www.legalandgeneralgroup.com/csr/csr-Reports/">https://www.legalandgeneralgroup.com/csr/csr-Reports/</a>	

GRI Standards	Disclosure	Location	Direct Answers
<b>GRI 300: Environmental Topics</b>			
<b>GRI 302: Energy</b>			
<b>GRI 103: Management Approach (2016)</b>			
103-1	Explanation of the material topic and its Boundary	TCFD Report P8 – P13	
103-2	The management approach and its components	TCFD Report P8 – P13 and P21	
103-3	Evaluation of the management approach	TCFD Report P13 and P21 Sustainability Report P33 – Our steps towards net zero	Further details on our energy and carbon data and management approach in our A-rated CDP disclosure.
<b>GRI 302: Energy (2016): topic-specific disclosures</b>			
302-1	Energy consumption within the organisation	Sustainability Report P33 – Our steps towards net zero and P37 – Environmental performance	
302-2	Energy consumption outside of the organisation	Sustainability Report P33 – Our steps towards net zero TCFD Report P30	
302-3	Energy intensity	Sustainability Report P33 – Our steps towards net zero	
302-4	Reduction of energy consumption	Sustainability Report P33 – Our steps towards net zero	
302-5	Reductions in energy requirements of products and services	TCFD Report P30	L&G do not manufacture or produce products.
<b>GRI 305: Emissions</b>			
<b>GRI 103: Management Approach (2016)</b>			
103-1	Explanation of the material topic and its Boundary	TCFD Report P8 – P13	
103-2	The management approach and its components	TCFD Report P8 – P13	
103-3	Evaluation of the management approach	TCFD Report P8 – P13	
<b>GRI 305: Emissions (2016): topic-specific disclosures</b>			
305-1	Direct (Scope 1) GHG emissions	Sustainability Report P33 – Our steps towards net zero	
305-2	Energy indirect (Scope 2) GHG emissions	Sustainability Report P33 – Our steps towards net zero	
305-3	Other indirect (Scope 3) GHG emissions	Sustainability Report P33 – Our steps towards net zero	
305-4	GHG emissions intensity	Sustainability Report P33 – Our steps towards net zero	

GRI Standards	Disclosure	Location	Direct Answers
<b>GRI 306: Waste</b>			
<b>GRI 103: Management Approach (2016)</b>			
103-1	Explanation of the material topic and its Boundary	Sustainability Report P37 – Environmental performance	By recording our waste, we can see the opportunities to reduce our impact in this area for occupational offices and our developing construction business.
103-2	The management approach and its components	Sustainability Report P37 – Environmental performance and P70 Appendix	Effective management and minimisation of waste is a core element of our management system procedures. We have detailed and documented internal procedures to guide our businesses in the correct management of waste materials.
103-3	Evaluation of the management approach		We are subject to both internal and external audits of our waste management procedures.
<b>GRI 306: Waste (2020): topic-specific disclosures</b>			
306-3	Water generated	Sustainability Report P37	
<b>GRI 307: Environmental Compliance</b>			
<b>GRI 103: Management Approach (2016)</b>			
103-1	Explanation of the material topic and its Boundary	Sustainability Report P18 – Focusing on what matters	Compliance with regulation and best practice are minimum criteria and are included in our materiality review. Refer to P18 of our sustainability Report. Our direct environmental data and the associated management of risks and opportunities covers the whole of the L&G Group. With regards to carbon this also includes scope 3 data.
103-2	The management approach and its components	TCFD Report P8 Sustainability Report P19 – Our sustainability governance	We are also subject to internal and external audit.
103-3	Evaluation of the management approach	TCFD Report P8 Sustainability Report P19 – Our sustainability governance	We are also subject to internal and external audit.
<b>GRI 307: Environmental Compliance (2016): topic-specific disclosures</b>			
307-1	Non-compliance with environmental laws & regulations		During 2020 we have not identified any non-compliance with environmental laws and / or regulations.

GRI Standards	Disclosure	Location	Direct Answers
<b>GRI 400: Social Topics</b>			
<b>GRI 401: Employment</b>			
<b>GRI 103: Management Approach (2016)</b>			
103-1	Explanation of the material topic and its Boundary	Sustainability Report P50 – Growing our business responsibly	
103-2	The management approach and its components	Sustainability Report P50 – Growing our business responsibly	
103-3	Evaluation of the management approach	Sustainability Report P50 – Growing our business responsibly	
<b>GRI 401: Employment (2016): topic-specific disclosures</b>			
401-1	New employee hires and employee turnover	Data Centre Report <a href="https://www.legalandgeneralgroup.com/csr/csr-Reports/">https://www.legalandgeneralgroup.com/csr/csr-Reports/</a>	
103-2	Parental leave Total number of employees that were entitled to parental leave, by gender. Total number of employees that took parental leave, by gender. Total number of employees that returned to work in the Reporting period after parental leave ended, by gender. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. Return to work and retention rates of employees that took parental leave, by gender.	Data Centre Report <a href="https://www.legalandgeneralgroup.com/csr/csr-Reports/">https://www.legalandgeneralgroup.com/csr/csr-Reports/</a>	
<b>GRI 403: Occupational health &amp; safety</b>			
<b>GRI 103: Management Approach (2016)</b>			
103-1	Explanation of the material topic and its Boundary	Sustainability Report P61 – Health & Safety performance	
103-2	The management approach and its components	Sustainability Report P19 – Our sustainability governance Sustainability Report P61 – Health & Safety performance	
103-3	Evaluation of the management approach	Sustainability Report P19 – Our sustainability governance Sustainability Report P61 – Health & Safety performance	

GRI Standards	Disclosure	Location	Direct Answers
<b>GRI 403: Occupational health &amp; safety (2018): topic-specific disclosures</b>			
403-1	Occupational health and safety management system	Our H&S Policy Commitment: <a href="https://www.legalandgeneralgroup.com/csr/our-approach/our-policies/">https://www.legalandgeneralgroup.com/csr/our-approach/our-policies/</a>	
403-2	Hazard identification, risk assessment, and incident investigation		<p>A detailed suite of risk assessments forms the basis of our H&amp;S management system. These address both routine and non routine risks and are developed by our independent H&amp;S consultant, therefore ensuring that they are undertaken by a competent professional.</p> <p>The risk assessments are periodically reviewed and updated to ensure they reflect current activities and guidance.</p> <p>We have a dedicated H&amp;S section on our intranet which employees have access to. We also have a health and safety mailbox for Reporting hazards, supported by a 24hr helpdesk.</p> <p>There is no reprisal for anyone Reporting a potential H&amp;S issue or risk. However should anyone feel they wanted to they could utilise our whistleblowing policy to Report H&amp;S concerns.</p> <p>Our H&amp;S team, supported by other functions e.g. facilities management, would fully investigate any work related incidents.</p> <p>Please note that we have a working partnership with Unite and employees can use this route to Report potential issues. We also share H&amp;S data, knowledge and management systems with our Unite H&amp;S representative.</p>
403-3	Occupational health services		We have a range of occupational health services available to all our employees. These specialist services are provided by an independent specialist organisation, alongside our health and safety and well being teams.
403-4	Worker participation, consultation, and communication on occupational health and safety		We have location and groupwide committees, partnership with Unite and also a dedicated health & safety page on our intranet site which outlines our management system, guidance and resources.
403-5	Worker training on occupational health and safety		Mandatory H&S CBT required annual for all employees. Specific risk training for construction employees including Modern Slavery training.
403-6	Promotion of worker health	Sustainability Report P54 – Creating a culture where everyone thrives	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		This is managed through our risk based health and safety management system.
403-9	Work-related injuries	Data Centre Report <a href="https://www.legalandgeneralgroup.com/csr/csr-Reports/">https://www.legalandgeneralgroup.com/csr/csr-Reports/</a>	

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<b>GRI 404: Training &amp; education</b>			
<b>GRI 103: Management Approach (2016)</b>			
103-1	Explanation of the material topic and its Boundary	Sustainability Report P57 – Creating a culture where everyone thrives	
103-2	The management approach and its components	Sustainability Report P57 – Creating a culture where everyone thrives	
103-3	Evaluation of the management approach	Sustainability Report P57 – Creating a culture where everyone thrives	
<b>GRI 404: Occupational health &amp; safety (2016): topic-specific disclosures</b>			
404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability Report P57 – Creating a culture where everyone thrives	
404-3	Percentage of employees receiving regular performance and career development reviews		100% of employees receive regular performance reviews.
<b>GRI 405: Diversity &amp; equal opportunity</b>			
<b>GRI 103: Management Approach (2016)</b>			
103-1	Explanation of the material topic and its Boundary	Sustainability Report P55 – Creating a culture where everyone thrives	
103-2	The management approach and its components	Sustainability Report P55 – Creating a culture where everyone thrives	
103-3	Evaluation of the management approach	Sustainability Report P55 – Creating a culture where everyone thrives	
<b>GRI 405: Diversity &amp; equal opportunity (2016): topic-specific disclosures</b>			
405-1	Diversity of governance bodies and employees	Annual Report P54 Data Centre Report <a href="https://www.legalandgeneralgroup.com/csr/csr-Reports/">https://www.legalandgeneralgroup.com/csr/csr-Reports/</a>	
405-2	Ratio of basic salary and remuneration of women to men	Gender Pay gap Report <a href="https://www.legalandgeneralgroup.com/media/18378/fy2020-lg-gender-pay-gap-Report.pdf">https://www.legalandgeneralgroup.com/media/18378/fy2020-lg-gender-pay-gap-Report.pdf</a>	



GRI Standards	Disclosure	Location	Direct Answers
<b>GRI 413: Local communities</b>			
<b>GRI 103: Management Approach (2016)</b>			
103-1	Explanation of the material topic and its Boundary	<a href="https://www.legalandgeneralgroup.com/csr/supporting-communities/communities-approach/">https://www.legalandgeneralgroup.com/csr/supporting-communities/communities-approach/</a> Sustainability Report P62 – Proud to be part of the community	
103-2	The management approach and its components	<a href="https://www.legalandgeneralgroup.com/csr/supporting-communities/communities-approach/">https://www.legalandgeneralgroup.com/csr/supporting-communities/communities-approach/</a> Sustainability Report P62 – Proud to be part of the community <a href="https://www.legalandgeneralgroup.com/media/2626/group-wide-donations-for-charities.pdf">https://www.legalandgeneralgroup.com/media/2626/group-wide-donations-for-charities.pdf</a>	
103-3	Evaluation of the management approach	<a href="https://www.legalandgeneralgroup.com/csr/supporting-communities/communities-approach/">https://www.legalandgeneralgroup.com/csr/supporting-communities/communities-approach/</a> Sustainability Report P62 – Proud to be part of the community	
<b>GRI 413: Local communities (2016): topic-specific disclosures</b>			
413-1	Operations with local community engagement, impact assessments, and development programs	<a href="https://www.legalandgeneralgroup.com/csr/supporting-communities/communities-approach/">https://www.legalandgeneralgroup.com/csr/supporting-communities/communities-approach/</a> Sustainability Report P62 – Proud to be part of the community	We cover a wide range of community engagement mainly around our UK and US office locations and construction development sites.
<b>GRI 418: Customer privacy</b>			
<b>GRI 103: Management Approach (2016)</b>			
103-1	Explanation of the material topic and its Boundary	<a href="https://www.legalandgeneralgroup.com/services/privacy-policy/">https://www.legalandgeneralgroup.com/services/privacy-policy/</a>	
103-2	The management approach and its components	<a href="https://www.legalandgeneralgroup.com/services/privacy-policy/">https://www.legalandgeneralgroup.com/services/privacy-policy/</a>	
103-3	Evaluation of the management approach	<a href="https://www.legalandgeneralgroup.com/services/privacy-policy/">https://www.legalandgeneralgroup.com/services/privacy-policy/</a>	
<b>GRI 418: Customer privacy (2016): topic-specific disclosures</b>			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		There were no material breaches or losses of customer data during the Reporting period.