

Appendix 2 Social and Environmental Policies

(Disclosures made in application of France’s “NRE” Act)

For maximum consistency with the Company’s corporate report (*bilan social*), the information on corporate social responsibility policies given below in accordance with Article 225-102.1, paragraph 5, of the French Commercial Code mainly concerns Essilor International, the parent company. It follows the guidelines of France’s “NRE” Act.

Comprehensive social and environmental information concerning Essilor companies worldwide is presented in **Appendix 3** where the report follows the guidelines of the Global Reporting Initiative (GRI).

SOCIAL POLICY

Essilor aims to contribute to the personal development and fulfillment of its employees by offering them career opportunities in a global, multi-cultural and decentralized organization; providing a working environment that respects their physical and moral integrity, whatever their origins; treating all employees fairly, in all circumstances; enhancing their employability, inside and outside the organization, by facilitating their access to training throughout their career, as well as by increasing their empowerment and responsibilities in order to deepen their experience; and helping them become shareholders of the Company, by implementing a responsible employee stock ownership policy.

Social information concerning Essilor companies worldwide reported on a group perimeter along the guidelines of the Global Reporting Initiative (GRI) in order to present the global social contribution of the company to sustainable development can be found in Appendix 3 in “Report on the economic, human and environmental contribution of the company to sustainable development on a group perimeter”.

1.

1.1

Number of employees of the parent company:

3,136 permanent employees + **168** employees under fixed-term contracts = **3,304** (total France) + **232** (Essilor Industries) = **3,536**.

Out of the **168** people hired under fixed-term contracts at December 31, 2008, **136 (81%)** were students taken on under work-study schemes with qualifications ranging from vocational diplomas to post-graduate degrees.

Number of new hires:

152 permanent employees + **127** employees under fixed-term contracts = **279 in total**.

Terminations

No lay-off plans involving more than 9 employees were implemented in France in 2008.

Twenty-two employees were terminated for other reasons (poor performance, medical unfitness or misconduct) and **1** due to the elimination of their job.

Overtime

In 2008, employees in France worked a total of **52,670** hours overtime.

When comparing data with 2007, during which employees worked a total of 15,771 overtime hours, account should be taken of the new payroll tax and income tax rules applicable to overtime hours since October 1, 2007.

The new rules concern full-time employees on an hourly wage, part-time employees on an hourly wage and employees receiving a fixed wage for a 37 ½-hour week (See section 2. Organization of working hours).

Of the 52,670 overtime hours worked in 2008, 30,672 were included in the fixed wage paid for a 37 ½-hour week.

Temporary staff and subcontractors

In France, temporary employees represented the equivalent of **265** full-time employees in 2008, calculated on a monthly average basis. **59%** of these employees replaced permanent employees on leave of absence and **41%** were taken on to cope with surges in the order flow. **Six** temporary employees were subsequently hired under fixed-term contracts and **47** under permanent contracts.

In addition, **386** employees of subcontractors worked for the Company in 2008. They included **118** facilities maintenance employees, **151** IT engineers, **35** security guards, **17** company restaurant staff, **1** security officer and **64** persons performing other functions.

Since 2002, Essilor International enforces a charter covering the employment of temporary staff.

1.2 Information about lay-off plans and measures to protect jobs, transfer employees to other positions, take back staff previously laid off and support employees who are being terminated

Not applicable. No lay-off plans involving more than 9 employees were carried out in France in 2008.

2.

Organization of working hours

Working hours at Essilor are defined in the time planning agreement of March 30, 2000, which came into effect on September 1, 2000.

Working hours

The **1,258** monthly-paid employees work a 36-hour week, the **724** shift-workers work a 33 ½-hour week and the **240** hourly-paid employees work a 38 ½-hour week (in all cases not including rest periods). Employees in all three categories are also entitled to **6** "RTT" days off per year and their average working week, determined on an annual basis, is therefore 35 hours, 32 ½ hours and 37 ½ hours respectively. The **919** employees whose working time is determined on the basis of days rather than hours work **217** days per year and are entitled to between 9 and 13 "RTT" days off, depending on the year. Senior executives and sales representatives – representing **163** people in total – are not covered by working hours legislation but are entitled to **10** days off per year in addition to their paid vacation. **353** employees work part time, including **138** employees under a progressive retirement scheme.

Absenteeism

In 2008, the absenteeism rate was **5.6%**. The causes, in declining order of importance, were sick-leave of less than 6 months (**71.6%**), maternity leave (**11.7%**), authorized leaves of absence (**8.8%**), workplace accidents (**4.1%**), leaves of absence for personal reasons (**3.4%**), accidents on the way to or from work (**0.4%**).

3.

Compensation

The total payroll in 2008 amounted to **€150,857 thousand**.

Payroll taxes and other employee benefits expense

Payroll taxes and other employee benefits expense, excluding discretionary profit-sharing, amounted to **€74,561 thousand** in 2008.

Compensation increases

Average compensation increases – all employee categories combined – stood at **4.6%** in 2007 and 2008.

Employee incentive plans

A discretionary profit-sharing plan (*plan d'intéressement des salariés aux résultats de l'entreprise*) and employee stock ownership plans (*plans d'épargne entreprise*) have been set up in France in accordance with the requirements of Titre IV, Livre IV of the French Labor Code.

Gender equality

Each year, as part of an ongoing monitoring process, a report on gender equality in terms of both compensation increases and career advancement is presented to employee and trade union representatives.

4.

Labor relations

In France, the following five trade unions are represented at Essilor: **CFDT, CFE-CGC, CFTC, CGT** and **CGT-FO**.

Local-level employee representatives and Works Councils meet on a monthly basis, while the Corporate Works Council meets up to five times a year. Trade union and employee representatives participate very actively in the Works Councils to develop projects to improve working conditions, leading in some cases to the negotiation of corporate agreements.

Corporate agreements

The following corporate agreements were signed in 2008:

- Agreement on statutory negotiations for 2008.
- Specific agreement on the distribution of the supplementary profit-sharing agreement for 2007.
- Addendum to the profit-sharing agreement of May 31, 2007.
- Agreement on the Group Committee.
- Essilor International employee stock ownership plan rules.
- Addendum to the time planning agreement of March 30, 2000.
- Addendum to the corporate agreement on health, death and disability insurance of December 10, 2001.
- Addendum to the end-of-career management agreement of June 1, 2004.
- Agreement on the allocation of performance share rights granted by the Board of Directors on November 27, 2008.
- Agreement on the definition of units qualifying for a local works council, electoral colleges and membership of the Central Works Council.
- Addendum to the agreement on pension benefits for exempt employees and sales representatives.
- A human resources planning and development agreement.

Occupational Health and Safety

OHSAS 18001 certified occupational health and safety management systems are set up and maintained at all the upstream production sites (100%). The management systems of the three production sites in France are certified, like the other production sites in the rest of the world (for information about the other OHSAS 18001-certified facilities, see the section entitled Environmental Policy in § 9 : Objectives set for foreign subsidiaries).

5.

Workplace Accidents

In 2008, **34** lost-time accidents and **27** accidents without lost time were reported involving Essilor employees in France, together with **5** lost-time accidents and **3** accidents without lost time involving temporary staff.

Occupational illnesses

Fourteen cases of occupational illness were reported in France in 2008. They were "Table 57" illnesses (joint disorders caused by certain working gestures or positions).

6.

Training

In 2008, the training budget for all French units represented **4.7%** of the total payroll, significantly above the 4% rate observed in years. This is in line with our commitment to arming our Company for success by offering employees opportunities to move up the career ladder and enabling them to meet the new challenges facing our business.

Our general training policy focuses on providing both group and individual training sessions to increase employees' skill sets and their employability, in order to support the implementation of our strategy. The programs mainly cover:

- Specific job-related skills, such as techniques and technology, as well as language and computer skills
- Shared methodologies, such as project management and experience pooling
- Innovation and sustainable development
- Management and communication skills, an indispensable component of Essilor's matrix-based structure
- Cross-functional knowledge of Essilor's fields of expertise

Change management is another key training topic and encompasses managing change from both an individual perspective, in the case of job mobility for example, and on a group level, such as adapting to new technology and organization methods.

More than **2,180** employees in France (**66%** of the total) participated in at least one training session during the year. Nearly **78,000** hours of training were organized.

For several years, assistance has been provided to the departments to help them plan training more effectively. Keeping up the momentum established in the previous two years, the departments built their 2008 training plans on the basis of their specific business strategy and skills needs. The result was a year of content-rich, achievement-focused training.

Major initiatives launched in 2007 in the areas of technology and innovation, client relationship management and services as well as in communication, management skills and change management were completed in 2008, including the finalization of the program emphasizing the training of production employees, particularly at our Dijon facility.

To support our human resources policy and help implement the Company's diversity agreements, the program started in 2007 was also carried over in 2008. Various aspects of diversity management were covered, with a focus on employing disabled persons, and agreements concerning employees in the third phase of their careers were discussed in detail.

Lastly, **135** people requested personal training plans (outside of business hours) under France's "Droit Individuel à la Formation" legislation, which gives employees the right to sign up for a certain number of hours' training each year in an area of their choice, subject to their employer's consent. Most requests concerned computer and language skills but there was also demand for job training (often to prepare for transfer or placement) or personal growth and fulfillment courses.

Training was given in seven main areas: Communication/Management Skills (**23%** of training hours, **21%** of trainees), Administration/Sales/Management (**15%** of training hours, **16%** of trainees), Essilor Technologies and Techniques (**15%** of training hours, **15%** of trainees), Language Skills (**10%** of training hours, **10%** of trainees), Information Technology and Office Systems (**8%** of training hours, **13%** of trainees), Environmental Protection/Quality/Workplace Health and Safety (**6%** of training hours, **7%** of trainees), and General Skills (**4%** of training hours, **16%** of trainees).

Accounting for more than **18%** of total training hours, certification training programs enabled **64** participants to earn either i) vocational degrees under a government-sponsored program for young people and the unemployed, or ii) trade skills certificates of proficiency, in the case of Company employees enrolled in the production skills certification program.

21 skills assessments were completed during the year.

As well as training our permanent employees, we also employed **246** people under work-study programs, including **210** apprentices. **96** new contracts were signed in 2008, including **24** continuing education contracts.

As these figures continue to rise, they attest to our commitment over nearly twenty years to helping students to gain work experience.

7.**Disabled workers**

In 2008, Essilor employed **118** disabled workers in France, including **87** administrative and production employees and **31** managers and supervisors, of which **9** are management grade.

8.**Welfare programs**

In France in 2008, we paid **€5,753,119** to employee benefit plans (health insurance, death/disability insurance) and **€2,613,584** to supplementary pension plans.

The Company's statutory contribution to employee commuting costs amounted to **€2,552,012** and the cost of meal vouchers issued to employees was **€1,124,042**.

The total budget awarded to the various Works Councils to finance employee leisure activities was **€1,543,048**, representing 1.15% of the total payroll in France, and a further **€268,702** were paid to cover the Works Councils' administrative costs.

Match-funding payments to the Vacation Vouchers plan covering **722** employees amounted to **€559,932**.

The 0.45% government housing levy came to **€539,834**.

The cost of employee medical check-ups was **€284,589**.

We also supply optical equipment to employees, according to specific rules, and pay the cost of long-service awards and optical industry long-service awards, adding a further bonus determined according to a set scale. Lastly, the Company pays days off granted to mothers or fathers to take care of a sick child, according to specific rules.

9.**Impact on regional employment and development, use of subcontractors, compliance by subsidiaries with the fundamental conventions of the International Labor Organization (ILO)**

In early 2003, Essilor pledged support for the Global Compact initiative, which was launched by the United Nations with the aim of enabling all communities to reap the benefits of globalization and uniting global markets around the key values and practices necessary to meet the world's socio-economic needs.

As part of the initiative, the UN Secretary General asked private sector companies and their directors to embrace, support and enact ten universal principles relating to human rights, labor, the environment and anti-corruption.

These principles were derived from four different texts: the Universal Declaration of Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development and the United Nations Convention Against Corruption.

Although the fundamental conventions of the International Labor Organization (ILO) have not all been ratified in all of our host countries, we promote compliance with these principles through our international coordination of human resources at the highest level (Executive Committee) and our regional and business-level management structure. We also monitor the Global Reporting Initiative (GRI) version 3.0 indicators HR4, HR5, HR6 and HR7, which correspond to the four fundamental ILO conventions that inspired four of the ten Global Compact principles.

We participate in the development of the regions where our factories and laboratories are located, enhancing the skills and quality of life of the men and women employed by the Company and those of their families. More generally, we also contribute to the advancement of the people working and living in our host communities through local sourcing of part of our product and service needs.

All production facilities manage human resources information according to the same structure as the social data report (*bilan social*) in France.

In 2008, payments to sub-contractors represented **12.5%** of purchases.

In 2008, the European Dialogue and Information Committee (EEDIC) held its 9th annual plenary session in Ennis, Ireland. The 18 delegates were given a guided tour of the Organic Lens Manufacturing (OLM) plant and introduced to some of the plant's 300 employees. After reviewing OLM's history since 1990, Managing Director Tony Mangan talked about the company's business and challenges. He highlighted the performance of its experienced teams (whose average member is 36 years old) and the close ties forged with international customers in a constant commitment to service quality. Amy O'Leary, OLM's Human Resources Manager, described the main initiatives undertaken to maintain a pleasant working environment in the plant.

This 9th meeting was chaired for the first time since his appointment by Bertrand Roy, Vice President Europe, who presented the 2007 results and outlined the challenges and objectives for 2008. He paid particular attention to the EEDIC's comments on the hard work carried out by the teams to meet the Company's ambitious growth targets. In this way, the EEDIC fulfilled its role as a locus of social dialogue, enabling management to understand the relationship between human resources practices and the ability to meet our objectives.

Claude Brignon, Corporate Senior Vice President, Operations, traveled to Ennis to present the Company's global strategy in areas within the EEDIC's remit. In particular, he explained the reasons for the gradual ramp-up of prescription lens production in India and Thailand, which attests to our ability to rapidly mobilize resources to ensure that our product and service offer remains competitive in local markets. He also presented the Change Accelerating Program (CAP) to drive continuous improvement in the performance of our global operations.

François Lavernos, Director, Information Systems Europe, discussed information systems challenges, describing the projects currently underway and the organization of the teams. Frédéric Leconte, director in charge of the LOFT prescription laboratory skills training program, provided an update on the status of our initiatives in Asia, the United States and Europe.

At the EEDIC's request, the management of Essilor Switzerland sent an employee delegate to the meeting for the first time, although Switzerland is not concerned by the European Directive that led to the creation of European Works Councils.

EEDIC members are elected for a four-year term. The next elections will be held in early 2009.

10.

Responsible shareholders and employee share ownership

Represented and managed independently and autonomously throughout the world by Valoptec Association, a French non-profit association, Essilor's strong network of active employee shareholders provides the Company with major leverage to achieve sustainable performance, strategic alignment and operating excellence.

We actively encourage employee share ownership, proposing various options to employees according to the country in which they work.

More than **9,600** employees worldwide currently hold Essilor shares.

ENVIRONMENTAL POLICY

Essilor is committed to participating in sustainable development initiatives by helping to protect the environment and promoting recyclable products, and to complying fully with all applicable environmental regulations in all host countries throughout the world.

By its very nature, our business has only a limited impact on the environment. Nevertheless, a voluntary process has long been in place to accurately determine the environmental impact, however slight, of our activities. We manage around a third of a million stock-keeping units and our products must be kept dust-free throughout the production process. By keeping premises clean and orderly, our environmental management systems contribute significantly to plant efficiency.

Environmental information concerning Essilor companies worldwide reported on a group perimeter along the guidelines of the Global Reporting Initiative (GRI) in order to present the global environmental contribution of the company to sustainable development can be found in Appendix 3 in "Report on the economic, human and environmental contribution of the company to sustainable development on a group perimeter".

1.

Use of natural resources, waste, discharges and disamenities

Water

346,252 cubic meters (2007: 381,949 cubic meters). The observed reduction in water use despite increased production output is the direct result of the programs aimed to reduce, recycle and reuse water.

Raw materials

The main raw materials used by Essilor in France in 2008 were CR 39 monomers (down slightly, to **910** metric tons from 930 metric tons in 2007) and polycarbonate pellets for Airwear[®] lenses (up sharply to **623** metric tons vs. 405 metric tons in 2007).

Energy

97.6 GWh. (electricity: **71.1** GWh, gas: **26.3** GWh, fuel oil: **0.2** GWh) (2007: 95.8: GWh). The modest increase was attributable to higher gas use. Electricity use was stable despite increased Airwear[®] lens production output. Fuel oil use was sharply down on 2007.

Selective waste disposal

All of Essilor's facilities in France and worldwide have selective waste disposal systems, in addition to compulsory systems to separate ordinary industrial waste from potentially harmful waste.

Waste water treatment

All the plants in France and worldwide treat wastewater before it is released into the environment. Treatment processes range from simple neutralization, decantation, de-oiling, or a combination of these processes, to complete purification stations.

Toxic matter retention

All chemicals are stored in a manner to prevent polluting products from leaking into the soil or the aquatic environment in case of an incident.

Noise

No complaints concerning direct noise were received in France in 2008. Eleven people filed a joint complaint about overgrown shrubbery and noise from crows nesting in hundred-year-old trees on one of our sites.

Odors

No complaints concerning odors were received in France in 2008.

2.**Biological balance, natural environment and protected species**

Our environmental management systems include measures to avoid upsetting the biological balance, or harming the natural environment or protected animal and plant species.

3.**Certifications**

The Group has established and maintains ISO 14001-certified environmental management systems at all of its plants worldwide, including the three plants in France (100% certificate rate). (For more information, see the section entitled Environmental Policy – 9. Objectives set for foreign subsidiaries.)

4.**Compliance**

Our certified environmental management systems include measures to guarantee compliance with all applicable environmental laws and regulations.

5.**Environmental expenditure**

Expenditure made in 2008 to prevent any damage to the environment totaled **€1,876,000** (2007: €1,943,968).

6.**Environmental organization and management systems**

The **Corporate Health, Safety and Environment** department provides assistance to the network of local correspondents by telephone, fax and via its intranet site. The department is staffed with experts in the environment, workplace health and safety and ergonomics. With English as its working language, it provides support, assistance and coordination services to all Essilor entities on these issues.

In line with our decentralized management policy, which focuses on empowering local front-line managers, the

individual entities have their own health, safety and environment experts. In 2008, these experts came together at the international Health, Safety and Environment forum to review implementation of action plans under the medium-term Health, Safety and Environment plan and ensure continued progress in this area.

Annual target-based action plans are drawn up to help prevent and reduce environmental risks. Lastly, despite the very low risk, each site has set up a structure to deal with pollution incidents that could have consequences – however small – on the environment beyond the site perimeter.

The ISO 14001 program provides for the introduction of an environmental policy at each site. One of the recurring aims of this policy is to improve training and internal communication on environmental issues.

In 2008, the work group set up to examine the European regulation on the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) implemented action plans that successfully brought Essilor International into compliance. Made up of managers and/or experts in supply chain, procurement, purchasing, legal affairs, sustainable development, the environment, occupational health and safety and Research and Development, the group was assisted by an external consultant. It will continue to maintain a watch on the evolution of the regulation and monitor REACH compliance over the long term, undertaking upgrade programs as required. The work group members include a representative of the instruments division.

7.**Provisions and warranties**

We were not required to record any provisions for environmental risks in 2008. These risks are self-insured.

8.**Indemnities**

We have not been required to pay any court-ordered indemnities for environmental damage and are not required to conduct any rehabilitation work

9.**Objectives set for foreign subsidiaries**

The main objective for foreign subsidiaries is to comply fully with the applicable regulations.

Environmental management systems are set up and maintained at our 14 upstream production facilities worldwide (excluding Nikon-Essilor). All of these plants in - Brazil (1), China (1), France (3), India (1), Ireland (1), Mexico (1), the Philippines (2), Puerto Rico (1), Thailand (1) and the United States (2),- were ISO 14001 certified as of December 31, 2005, and all the more as of December 31 2008, representing a 100% certification. In 2008, monitoring audits were carried out.

The certification ratio of the Environmental Management Systems of the upstream production facilities of the group stays at its maximum level of **100%** (14/14).

Occupational health and safety management systems are set up and maintained at our 14 upstream plants (excluding Nikon-Essilor). All of these plants in - Brazil (1), China (1), France (3), India (1), Ireland (1), Mexico (1), the Philippines (2), Puerto-Rico (1), Thailand (1) and the United States (2) - were OHSAS 18001 certified as of December 31, 2008, representing a 100% certification rate (versus 93% in 2007), which is in line with our target. In 2008, monitoring audits were carried out.

The certification ratio of the Occupational Health and Safety Management Systems of the upstream production facilities of the group reaches from now on its maximum level of **100%** (14/14).

Quality management systems are set up and maintained at all of our plants are ISO 9001: 2000 certified, representing a **100%** certification rate. In 2008, monitoring audits were carried out.

Appendix 3 Report on the economic, human and environmental contribution of the company to sustainable development on a group perimeter.

This appendix contains information on the Company's social, economic and environmental performance, presented in the form generally described as a **sustainable development report**. This report is provided in addition to the information disclosed in Appendix 2 - Social and Environmental Policy (disclosures made in application of France's "NRE" Act).

For maximum consistency with the Company's social data report (*bilan social d'entreprise*), the information on social and environmental policy given in Appendix 2 in accordance with Article 225-102.1, paragraph 5 of the French Commercial Code mainly concerns Essilor International, the parent company.

It was therefore considered appropriate to publish a supplementary document with similar information on Essilor's constantly expanding worldwide organization. Appendix 3 has been created for that purpose.

In 2003 and 2006, this information was presented in a separate document entitled "Seeing the World Better (2003, 2006). Our Contribution to Sustainable Development". The corresponding information for 2004 and 2005 was provided in those years' annual reports.

In future years, Essilor may decide to publish the same type of information in a different document.

Non-financial data is collected and consolidated for reporting purposes through a dedicated reporting application that has been based on the guidelines of the **Global Reporting Initiative** (GRI) since 2003, and more specifically on those of GRI version 3 since 2006.

The application is a **twin version** of the application used for financial reporting. Core indicators recommended by the GRI are monitored. Only certain relevant indicators are published. In some cases, indicators are divided into numerous categories. For example, the indicator for total materials used (EN-01) is broken down into several dozens of products selected based on the importance of their role in producing corrective lenses.

The Company's finance departments are responsible for entering the data that they collect from specialists within each unit. These specialists rely on local reporting systems to process non-financial data, which they measure and monitor as part of their daily operational management

duties. The decision to use existing reporting channels, aside from guaranteeing simplicity, reliability and efficiency, presents the following four main advantages:

- Each unit's finance and accounting teams are the best equipped to handle non-financial data reporting, due to their familiarity with the Company's reporting systems and procedures.
- The finance and accounting teams have the skills and experience to report the necessary data in compliance with standard quality criteria.
- Each unit's finance teams, working in close cooperation with senior management, are no longer confined to working solely on financial data. Better informed, involved and aware, they help the Company find new ways to continuously improve its economic, social and environmental performances.
- Experts in each unit continue to use the day-to-day operational management tools that are familiar to them and are often designed for and geared to their specific needs.

Essilor belongs to one of the specific sub-sectors in the **APE/NAF 33 sector**, which covers the manufacture of medical, precision and optical instruments, and to **sub-sector 4537 "medical supplies"** of the **"Industry Classification Benchmark"** (ICB) classification. In terms of sustainable development, Essilor deals with specific aspects that are directly linked to the nature of its products and services. It is consequently difficult to make a comparative evaluation of the Company. To overcome this difficulty, Essilor uses the main GRI indicators that are most relevant to its operations.

Since 2006, Essilor has published its **Global Value**[®] rating, which evaluates the contribution of sustainable development criteria to the Company's overall financial and non-financial performance and ultimately to value creation. The 2008 rating is presented in Appendix 4 of this registration document, following this Appendix 3.

In 2008, the scope of sustainable development reporting was extended to include our operational units in Argentina, Belgium, Switzerland and five prescription laboratories of a relevant size in the United States of America.

A sustained acquisition policy is implemented by Essilor in the prescription business. Most of the acquired businesses generally operate service activities rather than industrial activities. This has led to redefine the boundaries of the reporting of non financial information, considering on one hand the **gross perimeter** of the non financial reporting, which has been used in the past, and on the other hand the **relevant perimeter** of the non financial reporting which will be used starting in 2008 with this reporting.

The gross perimeter was the ratio between the total headcounts of the reporting units reporting non financial information and the total headcounts of all the reporting units reporting financial information, whatever the control rate over 50%, i.e. **34,320** employees for the year 2008. For the record, the calculation of the gross perimeter for the year 2008 would have amounted 67.3%.

The relevant perimeter is the ratio between the total headcounts of the reporting units reporting non financial

information and the new total headcounts of all the reporting units reporting financial information obtained by subtracting entities with a control rate other than 100 % and entities which activities and size are not relevant in terms of non financial reporting, i.e. **25,241** employees for the year 2008.

The calculation of the **relevant perimeter** for the year 2008 amounts **91.4%**.

The Corporate Sustainability Department had set the target of reaching a reporting scope corresponding to 85% of the group's workforce in 2007. The group would not be in a position to commit itself to a scope of 100% and wishes to maintain a reserve of about 15% due to the fact that certain acquisitions may not be able to report their non financial information at the close of the first annual integrated period.

PROFILE

1. STRATEGY AND ANALYSIS

§1.1	Statement from the most senior decision-maker ...	Please refer to the corresponding pages of this 2008 Registration Document and/or of the 2008 Annual Report.
§1.2	Description of key impacts, risks and opportunities.	Key impacts, risks and opportunities are described in several parts of this 2008 Registration Document. Please refer to it. The most important challenge of Essilor International in terms of sustainable development is to help people « Seeing the World Better » to refer to the group's tagline and therefore to facilitate access to its products and services through the networks of eye care professionals, its customers and prescribers.

2. ORGANIZATIONAL PROFILE

§2.1	Name of the organization.	Essilor International
§2.2	Primary brands, products, and/or services.	Please refer to this 2008 Registration Document and/or the 2008 Annual Report. Essilor offers a wide range of lenses to correct myopia, hyperopia, presbyopia and astigmatism under the flagship brands Crizal [®] , Definity [®] , Essilor [®] and Varilux [®] . Lenses belonging to the Airwear [®] range of products are made from a thermoplastic material which can be recycled at the end of its lifecycle for the production of other objects than corrective lenses.
§2.3	Operational structure of the organization ...	Please refer to the corresponding pages of this 2008 Registration Document.
§2.4	Location of organization's headquarters.	147, rue de Paris - F 94227 Charenton-le-Pont - France
§2.5	Number of countries where the organization operates ...	Please refer to the corresponding pages of this 2008 Registration Document.
§2.6	Nature of ownership and and legal form.	Please refer to the corresponding pages of this 2008 Registration Document.
§2.7	Markets served ...	Please refer to the corresponding pages of this 2008 Registration Document.
§2.8	Scale of the reporting organization ...	Please refer to the corresponding pages of this 2008 Registration Document. For the year 2008, the total headcounts of the company worldwide all units included was 34,320 employees.
§2.9	Significant changes during the reporting period ...	Please refer to the corresponding pages of this 2008 Registration Document.
§2.10	Awards received during the reporting period.	The Essilor Vision Foundation was presented with the «2008 Healthcare Education Hero of the Year Award» by the US association Alliance for Healthcare Excellence . The mission of the Essilor Vision Foundation is mainly targeted to help children see better and is summarized in its tagline « Better Life through Better Sight ». The new «Cupless» packaging is an innovation that results in the replacement of the existing packaging with a significant reduction in carton usage and the elimination of plastic. It has been nominated in the environment category at the 2008 packaging Oscars.

3. REPORT PARAMETERS

Report profile

§3.1	Reporting period (...) for information provided.	January 1, 2008 to December 31, 2008.
§3.2	Date of most recent previous report (if any).	Appendices 2 and 3 of the 2007 Registration Document and also «Seeing the World Better 2006 - Our contribution to sustainable development».
§3.3	Reporting cycle (annual, biennial, etc ...)	Annual
§3.4	Contact point for questions regarding the report ...	Mr. Claude Darnault, Chief Sustainability Officer.

Report scope and boundary

§3.5	Process for defining report content ...	Responsibility of the Corporate Sustainability department, via the network of subsidiaries using the «Hypérior® Sustainability» reporting system.
§3.6	Boundary of the report ...	Essilor group with the exception of associate companies on a relevant perimeter of 91.4% (23,081 / 25,241) of the employees.
§3.7	State any specific limitations on the scope or boundary ...	Associate companies are not included in the reporting scope.
§3.8	Basis for reporting on joint ventures, subsidiaries ...	No object. To facilitate comparisons, non financial reporting of the Essilor group comprises previous year indicators, like-for-like current year indicators at constant scope of consolidation and current year reported indicators.
§3.9	Data measurement techniques and the bases of calculations ...	Through direct measure readings or accounting data. Application of the GRI guidelines and use of its core indicators. The «Hyperion® Sustainability» non financial reporting system is a twin application of the «Hyperion® Figures» financial reporting system.
§3.10	Explanation of the effect of any re-statements of information ...	Provided as needed.
§3.11	Significant changes from previous reporting periods ...	The reporting scope was extended to include the following units : Argentina, Belgium, India (distribution subsidiary), South Africa, Switzerland and five prescription laboratories of a relevant size in the USA.

GRI content index

§3.12	Table identifying the location of the Standard Disclosures	Appendix 3 is organized in such a way that no index is needed. Please refer to the general index of this 2008 Registration Document.
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Assurance

§3.13	Policy and current practice with regard to seeking ...	Please refer to the synthesis note regarding the 2008 Global Value® rating in Appendix 4 of this registration document following this appendix 3. The rating is based on the analysis of the 2008 group's performances on the different aspects of sustainable development. 2008 non financial information has been audited.
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4. GOVERNANCE, COMMITMENTS AND ENGAGEMENTS

Governance

§4.1	Governance structure of the organisation ...	Please refer to the corresponding pages of this 2008 Registration Document.
§4.2	Indicate whether the Chair of the Highest governance body ...	Please refer to the corresponding pages of this 2008 Registration Document.
§4.3	State the number of members of the Highest governance body ...	Please refer to the corresponding pages of this 2008 Registration Document.
§4.4	Mechanisms for shareholders and employees ...	Please refer to the corresponding pages of this 2008 Registration Document.
§4.5	Linkage between compensation for members ...	Please refer to the corresponding pages of this 2008 Registration Document.
§4.6	Processes in place for the highest governance body ...	Please refer to the corresponding pages of this 2008 Registration Document. Directors, executives and other senior managers are prohibited from trading in the Company's shares during specific periods that are set and announced each year.
§4.7	Process for determining the qualifications and expertise ...	Please refer to the corresponding pages of this 2008 Registration Document.
§4.8	Internally developed statements of mission or values ...	Valoptec Association charter of values. Essilor International Profile.
§4.9	Procedures of the highest governance body for overseeing ...	Corporate Sustainability department's report to the Board of Directors' Audit Committee (August 25, 2008)
§4.10	Process for evaluating the highest governance body's own ...	Please refer to the corresponding pages of this 2008 Registration Document.

Commitments to external initiatives

§4.11	Explanations of whether and how the precautionary approach ...	Continuous improvement in managing and preventing risks is achieved through various quality, environmental and occupational health and safety management systems. An EFQM excellence model is implemented within the Worldwide Operations. A Hygiene, Safety and Environment Charter and its associated Guide has been enforced for all projects since the year 2002. The eco efficiency / eco-conception approach is enforced since the year 2004.
§4.12	Externally developed economic, environmental and social ...	Since 2003, Essilor International is a member of the Global Compact . The group embraces, supports and enacts, within its sphere of influence, a set of core values based on the Universal Declaration of Human Rights (1st and 2nd principles), I.L.O. Conventions relating to the Freedom of Association, Right to Organise and Collective Bargaining (3rd principle), to the Abolition of Forced Labour (4th principle), to the Effective Abolition of Child Labour (5th principle), to the Elimination of Discrimination in Respect of Employment and Occupation (6th principle), the Rio Declaration on Environment and Development (7th, 8th and 9th principles) and the UN convention against corruption (10th and last principle). Essilor is a member of Transparency International [®] . For additional information on a number of other initiatives, please refer to the document «Seeing the World Better 2006 - Our contribution to sustainable development».
§4.13	Memberships in associations ...	No object.

Stakeholder engagement

§4.14	List of stakeholders engaged by the organization ...	The Company has undertaken numerous actions with its stakeholders. Besides its customers, its employees, its shareholders, its suppliers and the communities where its employee live and work, the group has relations with numerous NGOs like Helen Keller international , the Lions Club International or Special Olympics . Essilor has invested in the company «Investisseur et Partenaire pour le Développement», a structure with two main activities, one directed to finance micro financing institutions, the other directed to advise, support and co-finance local entrepreneurs in french speaking west African countries. In 2008, a co-enterprise has been created in Cameroon, the Laboratoire d'Optique Ophtalmique Panafricain (LOOP) (Panafrican Laboratory for Ophthalmic Optics).
§4.15	Basis for identification and selection of stakeholders ...	Actions are generally undertaken with stakeholders that are interested in the company's operations or that can develop synergies with it.
§4.16	Approaches to stakeholder engagement ...	Wherever and whenever necessary.
§4.16	Démarche de ce dialogue et notamment fréquence...	Aussi souvent que nécessaire et en tant que de besoin.
§4.17	Key topics and concerns that have been raised ...	Developing networks of eyecare professionals worldwide, access to their services, early detection of eye problems in children, raising awareness about the importance of good vision and the relationship between sight and development. As a member of the UN Global Compact, Essilor International has formed relationships and/or launched programs with organizations such as the World Health Organization (W.H.O.) and UNESCO . For information on many additional such partnerships, please refer to the document «Seeing the World Better 2006 - Our contribution to sustainable development».

ECONOMIC PERFORMANCE INDICATORS

ECONOMIC PERFORMANCE

EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation and other community investments, retained earnings and payments to capital providers and governments	The Company's economic value breaks down into many components (sales, operating expenses, employee expenses, donations, income and payroll taxes, dividends, etc.) that are itemized in this 2008 Registration Document. Please refer to the corresponding pages. Essilor socio-economic footprint can be summarized by the following items in decreasing order of importance : Sales €3,074 million, Suppliers €1,351 million, Employees €1,023 million, Taxes €149 million, Shareholders €128 million, Financial Expenses €1.7 million.
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	The Company is not unusually exposed to natural risks. It is not concerned by emissions licenses. Nevertheless, the group is participating in the «Carbon Disclosure Project» initiative and is one of the early signatories of the «Climate Change». Opportunities relating to the protection of the eye through corrective lenses in a context where climate change may influence the quantity and/or the nature of harmful rays have not yet been evaluated with enough precision.
EC3	Coverage of the organization's defined benefit plan obligations	The Company offers employees a wide variety of benefit, pension and savings and investment plans worldwide. Please refer to the corresponding pages in this 2008 Registration Document.
EC4	Significant financial assistance received from government	The Company enjoys total operational independence.

MARKET PRESENCE

EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation	In order to ensure consistency in its supplies and in its international quality and respect for its universal good production practices, Essilor has a centralized purchasing policy. This policy generally encompasses different materials and supplies entering in the production of corrective lenses. Besides, the company generates significant business flows with local suppliers of goods and services on a quasi exclusive base for all purchases out of the scope of this central referencing.
EC7	Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation	The company encourages the local recruitment of management teams in its subsidiaries and, more generally, enforces the principle of local decision-making. The proportion of senior management hire from the local community at locations of significant operation exceeds 80%.

INDIRECT ECONOMIC IMPACTS

EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement	This global indicator EC 8 is not relevant to the industry sector where Essilor operates. It is therefore not reported.
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ENVIRONMENTAL PERFORMANCE INDICATORS

		2007	2008 like-for-like	2008 reported	
MATERIALS					
EN1	Materials used by weight	Raw materials standard substrates	4,936 t	4,966 t	4,966 t
		Raw materials other substrates	5,469 t	5,797 t	5,797 t
EN2	Percentage of materials used that are recycled input materials	The company does not use recycled material for the production of its corrective lenses. It recycles all input materials that can be realistically recycled, sometimes in very significant proportions (e.g. 95% for elastomeres used for the production of gaskets). For reasons of quality, recycled organic raw materials cannot be used in the manufacture of ophthalmic lenses, but can be used for other types of products.			
ENERGY					
EN3	Direct energy consumption	Electricity	347.5 GWh	350.7 GWh	368.2 GWh
		Gas	47.9 GWh	58.2 GWh	60.8 GWh
		Liquid fuel	8.3 GWh	7.6 GWh	7.6 GWh
EN4	Indirect energy consumption by primary energy source	The evaluation of energy consumed in transportation is progressing within set objectives and will be used to calculate CO ₂ emissions by four type of transportation : primary (from a production unit to a distribution center), secondary (from a distribution center to a subsidiary), tertiary (from a subsidiary to its customers) and occupational transportation. For the year 2008, the calculation has been performed and their translation into tons of CO ₂ equivalent shows in indicator EN 17. The use of corrective lenses does not require an energy source. Their end of life impact is negligible.			
WATER					
EN8	Total water withdrawal by source	Total water withdrawal by source	2,883,938 m³	2,581,224 m³	2,681,172 m³
BIODIVERSITY					
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	0 m ²	0 m ²	0 m ²	
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	No object ^(a)	No object ^(a)	No object ^(a)	

(a) The environment management systems contain the search for potential significant impacts on biodiversity. As of today, no significant impact has been identified. Should a potential significant impact been discovered due to any change of the existing conditions, the environment management systems that would have led to this finding would immediately drive to put analysis into place and immediately thereafter any necessary action plan with its objectives and targets and this new element would be automatically integrated in the continuous improvement process for the implementation of any efficient solution.

	2007	2008 like-for-like	2008 reported
EMISSIONS, EFFLUENTS AND WASTE			
EN16 ^(a) Total direct and indirect greenhouse gas emissions by weight	The conversion of energy consumption into equivalent CO ₂ emissions is estimated at 31,455 tons for 2008, with a mean conversion factor of 1 kWh = 50 g for electricity, 1 kWh = 200 g for gaseous fuel and 1 kWh = 300 g for liquid fuel.		
EN17 ^(a) Other relevant indirect greenhouse gas emissions by weight	Equivalent CO ₂ emissions linked with primary transportation (from a production unit to a distribution center) in 2008 amounted 7,791 tons (2007 : 8,998 tons). Equivalent CO ₂ emissions linked with secondary transportation (from a distribution center to a subsidiary) in 2008 amounted 7,909 tons (2007 : no data).		
EN19 Emissions of ozone-depleting substances by weight	0 t	0 t	0 t
EN20 NOx, SOx, and other significant air emissions by type and weight	€ ^(b)	€ ^(b)	€ ^(b)
EN21 Total water discharge by quality and destination	The Company has full control of water discharges. Suspended materials, COD, BOD at 5 days, heavy metals and other general characteristics like pH or more specific ones depending on the requirements of local water agencies are monitored through the environmental management systems. The consolidation of indicator EN 21 is not considered as a relevant information. Essilor water discharges are treated in compliance with local regulations.		
EN22 Total weight of waste by type and disposal method	Total quantity of solid waste 13,591 t	15,624 t	16,700 t
EN23 Total number and volume of significant spills	1	2 ^(c)	2 ^(c)

PRODUCTS AND SERVICES

EN26 Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	The wide range of Airwear [®] ophthalmic lenses includes corrective lenses made from a thermoplastic recyclable material. For quality reasons, the recycled material cannot be used to manufacture new lenses, but it can be used for other products.		
EN27 Percentage of products sold and their packaging materials that are reclaimed by category	The company has undertaken sustainable actions to reduce, reuse and recycle its packaging materials. Some customers of Essilor have put into place systems aimed to collect used eyewear. The elimination of eyewear at the end of the lifecycle is not a significant environmental nuisance.		

COMPLIANCE

EN28 ^(d) Monetary value of significant fines	Significant fines	0	0	0
total number of non-monetary sanctions for non-compliance with environmental laws and regulations	Non-monetary sanctions	0	0	0

(a) The total of both indicators **EN16** and **EN17** amounts 31,455 + 7,791 + 7,909 = **47,155** tons of equivalent CO₂ for 2008.

(b) NOx and SOx emissions of the group are negligible. They are not reported as of today.

(c) Two spills of glycol based cooling solution for injection molding presses for a total of 300 liters, were immediately contained in their workshop, cleaned and disposed of properly by the cleaning and maintenance teams.

(d) A non significant fine in the amount of US \$ 800 (eight hundred US dollars) was incurred by the Porto Rico production unit because of being one day late in the waste collecting program. This delay was not due to any negligence of Essilor, but to a delayed arrival of the waste collecting company on the pretext that unusual additional activity due to the advanced warning of an imminent incoming hurricane had delayed their entire operations.

SOCIAL PERFORMANCE INDICATORS

			2007	2008 like-for-like	2008 reported
LABOR PRACTICES AND DECENT WORK PERFORMANCE INDICATORS					
Employment					
LA1	Total workforce by employment type, employment contract, and region	Women	12,488 (55%)	12,120 (54%)	12,311 (53%)
		Men	10,373 (45%)	10,245 (46%)	10,779 (47%)
		Total	22,861	22,635	23,081
LA2	Total number and rate of employee turnover by age group, gender, and region		9.7%	9.8%	10.2%
Labor / Management relations					
LA4 ^(a)	Percentage of employees covered by collective bargaining agreements		The Company has a wide variety of many different employee representative bodies. ^(a)		
LA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements		Notice is generally provided more than 6 months in advance.		
Occupational health and safety					
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region	Accidents with lost time	165	151	157
		Accidents without lost time	143	420	420
		Fatal accidents	0	0	0
		Lost work days	3,855	3,066	3,084
		Rate of absenteeism	4.93%	4.60%	4.50%
LA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce member, their families, or community members regarding serious diseases		The company takes action in this area whenever necessary. In 2005, it formed an observation cell charged with monitoring avian flu. This cell works in collaboration with health experts who follow WHO recommendations.		
Training and education					
LA10	Average hours of training per year per employee by employee category	Number of employee hours	300,284	309,940	311,544
		Number of management hours	210,235	184,683	189,481
		Total	510,519	494,623	501,025
Diversity and equal opportunity					
LA13 ^(b)	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators in diversity		This indicator is not covered by non-financial reporting at this time. ^(b)		
LA14 ^(b)	Ratio of basic salary of men to women by employee category		This indicator is not covered by non-financial reporting at this time. ^(b)		

^(a) As a signatory of the Global Compact, Essilor embraces, supports and enacts, within its sphere of influence, the Universal Declaration of Human Rights (and more specifically as far as indicator LA4 is concerned, its article 20 : 1. Everyone has the right to freedom of peaceful assembly and association. 2. No one may be compelled to belong to an association.) together with the eight I.L.O. Conventions (and more specifically as far as indicator LA4 is concerned, the fundamental convention N° 87 relating to Freedom of Association and Protection of the Right to Organise and the fundamental convention N° 98 relating to the Right to Organise and Collective Bargaining.).

^(b) As a signatory of the Global Compact, Essilor embraces, supports and enacts, within its sphere of influence, the eight I.L.O. Conventions (and more specifically as far as indicators LA13 and LA14 are concerned, the fundamental convention N° 100 relating to Equal Remuneration and the fundamental convention N° 111 relating to Non Discrimination (Employment and Occupation).

		2007	2008 like-for-like	2008 reported
HUMAN RIGHTS PERFORMANCE INDICATORS				
Investment and procurement practices^(a)				
HR1 ^(a)	Percentage and total number of significant investment agreements that include human rights clauses or that	0%	0%	0%
HR2 ^(a)	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	0%	0%	0%
Non-discrimination^(b)				
HR4 ^(b)	Total number of incidents of discrimination and actions taken.	0	0	0
Freedom of association and collective bargaining^(b)				
HR5 ^(b)	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	0	0	0
Child labor^(b)				
HR6 ^(b)	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to elimination of child labor.	0	0	0
Forced and compulsory labor^(b)				
HR7 ^(b)	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures taken to contribute to elimination of forced or compulsory labor.	0	0	0
SOCIETY PERFORMANCE INDICATORS				
Community				
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations in communities, including entering, operating and exiting	The Company is aware of its role in the communities where its employees live and work. Its presence generates work for local businesses. Environmental commitments and impacts are assessed in the context of the ISO 14001 certified environment management systems. Many examples of Essilor support to the community are provided in the document «Seeing the World 2006 - Our contribution to sustainable development».		
Corruption^(c)				
SO2 ^(c)	Percentage and total number of business units analyzed for risks related to corruption.	0%	0%	0%
SO3 ^(c)	Percentage of employees trained in organization's anti-corruption policies and procedures	This indicator is not covered by non-financial reporting at this time. ^(c)		
SO4 ^(c)	Actions taken in response to incidents of corruption	Should one happen, action would be a dismissal for misconduct. Sanctions up to termination for cause are listed in the Internal Rulebooks or other appropriate documents. ^(c)		
Public policy				
SO5	Public policy positions and participation in public policy development and lobbying	The group is not involved in political activities. It collaborates with public sector stakeholders as and where necessary. It participates in the compilation of international standards and in other global activities of interest to its business.		
Compliance				
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	Significant fines	0	0
		Non-monetary sanctions	0	0

(a) The sector in which Essilor operates is fortunately considered as an industrial and also a retail sector (eye care professionals) where Human Rights issues are not at stake. This does not prevent Essilor to embrace, support and enact, within its sphere of influence, the Universal Declaration of Human Rights. Essilor pays a very specific attention to the selection of its local suppliers in countries considered as more exposed to Human Rights challenges.

(b) As a signatory of the Global Compact, Essilor embraces, supports and enacts, within its sphere of influence, the eight I.L.O. Conventions, and 1) more specifically as far as indicator HR4 is concerned, the fundamental convention N° 100 relating to Equal Remuneration and the fundamental convention N° 111 relating to Non Discrimination (Employment and Occupation) and 2) more specifically as far as indicator HR5 is concerned, the fundamental convention N° 87 relating to Freedom of Association and Protection of the Right to Organise and the fundamental convention N° 98 relating to the Right to Organise and Collective Bargaining, and 3) more specifically as far as indicator HR6 is concerned, the fundamental convention N° 138 relating to Minimum Age and the fundamental convention N° 182 relating to Worst Forms of Child Labour and 4) more specifically as far as indicator HR7 is concerned, the fundamental convention N° 29 relating to Forced Labour and the fundamental convention N° 105 relating to Abolition of Forced Labour.

(c) The sector in which Essilor operates is fortunately considered as an industrial and also a retail sector (eye care professionals) where corruption issues are not at stake. This does not prevent Essilor to work against all forms of corruption, including extortion and bribery. A member of Transparency International®, Essilor embraces, supports and enacts the UN convention against corruption.

		2007	2008 like-for-like	2008 reported
PRODUCT RESPONSIBILITY PERFORMANCE INDICATORS				
Customer health and safety				
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvements, and percentage of significant products and services categories subject to such procedures	There are no impacts downstream. Health and safety issues are systematically taken into consideration upstream for the product and services it offers to its customers, the eye care professionals.		
Product and services labeling				
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements	Each of the distribution subsidiaries has multiple forms of local language information about all the products and services it offers to its customers, the eye care professionals.		
Marketing communications				
PR6	Programs for adherence laws, standards, and voluntary codes related to marketing communications, including advertising, promotion and sponsorship.	Each of the distribution subsidiaries monitors its own compliance to local applicable laws, standards and voluntary codes related to marketing communications, including advertising, promotion and sponsorship.		
Compliance				
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	0	0	0