

# **Excerpt from the 2012 Management Report of JCDecaux SA**

Sustainable Development Part

In response to the article 225 of the Grenelle II Law

## 1. SOCIAL INFORMATION

JCDecaux is a decentralized Group: the countries are autonomous in their daily management and human resources in particular are managed in a decentralized way by each subsidiary, giving the Group greater flexibility to adapt its operating mode to better suit the local context and regulations, where the Group is present.

### a) Employment

Total workforce and breakdown of employees by gender, by age and by region	<b>Breakdown of employees by region (FTE)</b>			<b>Breakdown of employees by gender <sup>(1)</sup></b>		
	<i>As of 31 december</i>			<i>As of 31 december</i>		
		<b>2011</b>	<b>2012</b>		<b>2011</b>	<b>2012</b>
	France	3 529	3 527	Women	30,7%	29,7%
	United Kingdom	686	675	Men	69,3%	70,3%
	Rest of Europe	3 338	3 373	<b>Non-operational</b>		
	North America	198	201	Women	54%	52,6%
	Asia - Pacific	1 812	1 932	Men	46%	47,4%
	Rest of the World	741	776	<b>Breakdown of employees by age <sup>(1)</sup></b>		
	<b>Group Total</b>	<b>10 304</b>	<b>10 484</b>	<i>As of 31 december</i>		
					<b>2012</b>	
				Under 25	5,64%	
				25-29	14,28%	
				30-34	17,06%	
			35-39	14,51%		
			40-44	14,68%		
			45-49	14,31%		
			50-54	10,82%		
			55-59	6,43%		
			60 and above	2,27%		
			<b>Breakdown of employees by type of contract <sup>(1)</sup></b>			
			<i>As of 31 december</i>			
				<b>2011</b>	<b>2012</b>	
			Fixed-term contract	4,7%	4,5%	
			Permanent contract	95,3%	95,5%	

<sup>(1)</sup> The employee data below is based on the extra-financial reporting, with a coverage rate of 96.3% of the workforce (FTE).

Hires and Redundancies	<p>At 31 December 2012, Group headcount reached 10,484 employees, an increase of 180 employees compared to 2011.</p> <p>This increase is partially due to new contract wins and to the growth of activities particularly in China, India, Saudi Arabia and Chile. The acquisition of new businesses, in Hungary and Austria in particular, also had an impact on the Group's headcount.</p> <p><b>Rate of departures by geographical area <sup>(2)</sup></b></p> <table border="1"> <thead> <tr> <th><i>As of 31 december</i></th> <th><i>2011</i></th> <th><i>2012</i></th> </tr> </thead> <tbody> <tr> <td>France</td> <td>9,5%</td> <td>7,9%</td> </tr> <tr> <td>United Kingdom</td> <td>18,9%</td> <td>18,8%</td> </tr> <tr> <td>Rest of Europe</td> <td>11,3%</td> <td>12,4%</td> </tr> <tr> <td>North America</td> <td>17,1%</td> <td>15,2%</td> </tr> <tr> <td>Asia - Pacific</td> <td>20,7%</td> <td>23,2%</td> </tr> <tr> <td>Rest of the World</td> <td>22,9%</td> <td>22,9%</td> </tr> <tr> <td><b>Group</b></td> <td><b>13,5%</b></td> <td><b>13,8%</b></td> </tr> </tbody> </table>	<i>As of 31 december</i>	<i>2011</i>	<i>2012</i>	France	9,5%	7,9%	United Kingdom	18,9%	18,8%	Rest of Europe	11,3%	12,4%	North America	17,1%	15,2%	Asia - Pacific	20,7%	23,2%	Rest of the World	22,9%	22,9%	<b>Group</b>	<b>13,5%</b>	<b>13,8%</b>	
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Evolution of compensation	<p><b>Profit sharing and benefits paid in France:</b></p> <table border="1"> <thead> <tr> <th><i>In € thousands for the year :</i></th> <th><i>2011</i></th> <th><i>2012</i></th> </tr> </thead> <tbody> <tr> <td>Profit sharing</td> <td>7 778</td> <td>5 777</td> </tr> <tr> <td>Employee profit-sharing</td> <td>1 039</td> <td>899</td> </tr> <tr> <td>Contribution<sup>(1)</sup></td> <td>162</td> <td>N/A</td> </tr> <tr> <td><b>Total</b></td> <td><b>8 979</b></td> <td><b>6 676</b></td> </tr> </tbody> </table> <p><sup>(1)</sup> Refers to the company's contribution of a collective profit-sharing payment to the Employee Stock Purchase Plans</p> <p>N/A: Figure not currently available.</p>	<i>In € thousands for the year :</i>	<i>2011</i>	<i>2012</i>	Profit sharing	7 778	5 777	Employee profit-sharing	1 039	899	Contribution <sup>(1)</sup>	162	N/A	<b>Total</b>	<b>8 979</b>	<b>6 676</b>	<p>The Group's decentralised operations mean that the compensation policy is determined by each subsidiary, according to internal principles of fairness and external principles of competitiveness defined by JCDecaux.</p> <p>JCDecaux ensures respect for the principle of professional equality in compensation, avoiding any pay gap between men and women on the same pay scale.</p> <p>In France, employee compensation is based on pay scales that take into account objective criteria, such as job profile, qualification and experience. For managers, a strategy of variable compensation and bonuses based on individual objectives is generally used. At the same time, bonuses for "performance quality" are awarded to field staff to encourage them and reward individual results.</p>									
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		<p>Profit sharing with employees is based on different systems in each subsidiary.</p> <p>In France, profit-sharing and benefits agreements apply to all employees (except MédiaKiosk).</p>																								
<b>b) Working Conditions</b>																										
Organization of work time	<p><b>Breakdown of employees according to full/part time <sup>(3)</sup></b></p> <table border="1"> <thead> <tr> <th><b>% at Group level</b></th> <th><b>2011</b></th> <th><b>2012</b></th> </tr> </thead> <tbody> <tr> <td>Part-time employees</td> <td>4,7%</td> <td>4,3%</td> </tr> <tr> <td>Full-time employees</td> <td>95,3%</td> <td>95,7%</td> </tr> </tbody> </table>	<b>% at Group level</b>	<b>2011</b>	<b>2012</b>	Part-time employees	4,7%	4,3%	Full-time employees	95,3%	95,7%	<p>Each subsidiary is responsible for managing working time in compliance with contractual and legal provisions. Working time in Group subsidiaries varies depending on the location and populations concerned.</p> <p>Certain Group employees may be asked to work non-standard hours, such as night shifts, weekends or public holidays, or on flexitime. This category of the workforce represents approximately 5% of the Group's headcount.</p> <p>In France, working time at the different entities is based on Collective Agreements for the Management and Reduction of Working Time first signed in 1998 and updated in 2000 and 2002, for different Group entities. These agreements lay down that the effective working time for all itinerant staff is 35 hours. Administrative and managerial staff can claim Working Time Reduction days off.</p>															
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Absenteeism	<p><b>Absenteeism rate by region <sup>(3)</sup></b></p> <table border="1"> <thead> <tr> <th><b>As of 31 december</b></th> <th><b>2011</b></th> <th><b>2012</b></th> </tr> </thead> <tbody> <tr> <td>France</td> <td>8,29%</td> <td>9,45%</td> </tr> <tr> <td>United Kingdom</td> <td>3,07%</td> <td>3,54%</td> </tr> <tr> <td>Rest of Europe</td> <td>6,45%</td> <td>7,55%</td> </tr> <tr> <td>North America</td> <td>2,62%</td> <td>6,33%</td> </tr> <tr> <td>Asia - Pacific</td> <td>3,02%</td> <td>2,59%</td> </tr> <tr> <td>Rest of the World</td> <td>2,57%</td> <td>4,18%</td> </tr> <tr> <td><b>Group</b></td> <td><b>5,91%</b></td> <td><b>6,75%</b></td> </tr> </tbody> </table>	<b>As of 31 december</b>	<b>2011</b>	<b>2012</b>	France	8,29%	9,45%	United Kingdom	3,07%	3,54%	Rest of Europe	6,45%	7,55%	North America	2,62%	6,33%	Asia - Pacific	3,02%	2,59%	Rest of the World	2,57%	4,18%	<b>Group</b>	<b>5,91%</b>	<b>6,75%</b>	
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	<b>Breakdown of absenteeism, by reason and region <sup>(4)</sup></b>							
	<b>In %</b>	<b>Group</b>	<b>France</b>	<b>United Kingdom</b>	<b>Rest of Europe</b>	<b>North America</b>	<b>Asia-Pacific</b>	<b>Rest of the World</b>
Illness and disability	3,89%	5,57%	2,08%	4,69%	0,92%	1,29%	1,56%	
Work-related illness	0.10%	0,27%	0%	0,03%	0%	0,09%	0,02%	
Accidents at work	0,67%	1.43%	0,02%	0,49%	0,01%	0,03%	0,37%	
Maternity	0,94%	0,53%	1,10%	1,45%	0,57%	0,70%	1,09%	
Conventional leave	0,26%	0,33%	0,15%	0,18%	0,63%	0,30%	0,20%	
Other reasons	0,88%	1,35%	0,19%	0,71%	4,20%	0,17%	0,94%	
<b>Global rate of absenteeism</b>	<b>6,75%</b>	<b>9,45%</b>	<b>3,54%</b>	<b>7,55%</b>	<b>6,33%</b>	<b>2.59%</b>	<b>4,18%</b>	

  

c) Social Dialogue																			
Organization of social dialogue, reporting procedures, staff consultation and negotiation with staff	<b>Dialogue with employees at Group level <sup>(4)</sup></b>	Details of employee relations in France:																	
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<p>Outcome of the collective agreements</p>	<p>In 2012, 53 collective agreements were signed within 19 Group subsidiaries. The main agreements reached with staff representatives related to compensation, employment, health and social security and working hours.</p> <p>In France, within the JCDecaux SEU, for the year 2012, 12 collective agreements were signed on the following subjects :</p> <ul style="list-style-type: none"> <li>• 24/02/2012 – Agreement on gender equality within the JCDecaux France entity.</li> <li>• 24/02/2012 – Agreement on gender equality within the JCDecaux SA entity.</li> <li>• 23/05/2012 - Substitution agreement on additional guarantees on "incapacity, invalidity, death".</li> <li>• 23/05/2012 - Substitution agreement on additional guarantees for the reimbursement of health expenditures.</li> <li>• 31/05/2012 - Election agreement on the organization of the 2012 Staff representatives' by-elections - at the Neuilly site.</li> <li>• 28/06/2012 - Substitution agreement on the complementary illness compensation.</li> <li>• 13/06/2012 – Amendment to the June 30<sup>th</sup>, 2011 agreement on employee profit-sharing in the JCDecaux Group (JCDecaux SEU)</li> <li>• 25/07/2012 - Agreement on the employment and occupation of seniors within the JCDecaux France entity.</li> <li>• 25/07/2012 – Agreement on the employment and occupation of seniors within the JCDecaux SA entity.</li> <li>• 23/10/2012 – Agreement on the perimeter of the Occupational Health and Safety Committees within the JCDecaux SEU</li> <li>• 24/10/2012 – Agreement on the harmonization of the supplementary retirement benefits.</li> <li>• 21/11/2012 – Agreement on the profit-sharing scheme of the JCDecaux Group (JCDecaux SEU).</li> </ul>																			
<p>d) Health and Safety</p>																				

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Health and safety at work	<p>One of the Group's strategic priorities, set out in the 2008 Sustainable Development Statement, is to "provide a safe, healthy and efficient working environment for employees".</p> <p>The policies and actions related to health and safety at work are managed in a decentralised manner within each entity, locally directed by the Technical department of each subsidiary, based on applicable legal requirements, with the support of the International Operating Direction in order to determine security procedures of operating phases of street furniture and to share local best practices.</p> <p>Finland, Ireland and Portugal have OHSAS 18001 certification.</p>																																												
Outcome of the collective agreements signed with trade unions or employee representatives regarding health and safety at work	<p>Details of the JCDecaux SEU in France:</p> <p>Update of the "Unique Document on the Assessment of Professional Risks", presented each year to the 17 Occupational Health and Safety Committees (CHSCT).</p> <p>Furthermore, the CHSCT are also consulted annually for the assessment of prevention initiatives that have been taken in each site, and for the improvement of working conditions.</p>																																												
Accidents at work, frequency and severity rates and occupational diseases	<p><b>Accidents at work by geographical area <sup>(6)</sup></b></p> <table border="1" data-bbox="589 762 1951 1166"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">2011</th> <th colspan="2">2012</th> </tr> <tr> <th>Frequency rate</th> <th>Severity rate</th> <th>Frequency rate</th> <th>Severity rate</th> </tr> </thead> <tbody> <tr> <td>France <sup>(*)</sup></td> <td>68,86</td> <td>2,22</td> <td>60,76</td> <td>2,10</td> </tr> <tr> <td>United Kingdom</td> <td>3,14</td> <td>0,04</td> <td>4,65</td> <td>0,03</td> </tr> <tr> <td>Rest of Europe</td> <td>34,78</td> <td>1,01</td> <td>21,38</td> <td>0,63</td> </tr> <tr> <td>North America</td> <td>9,85</td> <td>0,31</td> <td>12,33</td> <td>0,01</td> </tr> <tr> <td>Asia - Pacific</td> <td>20,23</td> <td>0,11</td> <td>7,10</td> <td>0,04</td> </tr> <tr> <td>Rest of the World</td> <td>16,13</td> <td>0,49</td> <td>21,38</td> <td>0,45</td> </tr> <tr> <td><b>Group</b></td> <td><b>38,79</b></td> <td><b>1,11</b></td> <td><b>29,30</b></td> <td><b>0,90</b></td> </tr> </tbody> </table> <p><sup>(*)</sup> 2011 data for France was reviewed to be consistent with 2012 data</p>		2011		2012		Frequency rate	Severity rate	Frequency rate	Severity rate	France <sup>(*)</sup>	68,86	2,22	60,76	2,10	United Kingdom	3,14	0,04	4,65	0,03	Rest of Europe	34,78	1,01	21,38	0,63	North America	9,85	0,31	12,33	0,01	Asia - Pacific	20,23	0,11	7,10	0,04	Rest of the World	16,13	0,49	21,38	0,45	<b>Group</b>	<b>38,79</b>	<b>1,11</b>	<b>29,30</b>	<b>0,90</b>
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e) Training																																													
Policies implemented regarding	One of the Group's strategic priorities, set out in the 2008 Sustainable Development Statement, is to "encourage and support the																																												

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training	<p><i>professional development of employees</i>". To accompany the employees, many training programs are run each year to help employees in all areas of the business: management, operations, technical, security, languages, communication, marketing, sales, software, etc.</p> <p>Each subsidiary is locally responsible for its training programs, in accordance with the contractual and legal provisions prevailing in this matter.</p> <p><b>Details of the training policy in France :</b></p> <p>Since 2004, the JCDecaux Media Academy has been JCDecaux's own sales training center. The Academy aims to provide all JCDecaux's commercial teams with media expertise, and to standardise the Group's sales practices.</p> <p>Also, the JCDecaux Management Academy encourages the implementation of the company's managerial standard, representing the different business lines and the diversity of JCDecaux. Since 2007, all managers in JCDecaux's French subsidiaries have taken part in this training course on management techniques. In 2012 this offer was extended to include "Management Workshops", a training programme designed to act as a springboard to develop the nine talents of JCDecaux managers, based on three complementary approaches: personal development, experimentation and an analysis of professional practices.</p> <p>As part of the TOTEM project, which had the triple objective of improving the Group's ability to rapidly produce efficient information systems, accompanying businesses in their strategic thinking and developing digital offers and services, the Information Systems Department, with the help of the HRD, launched an ambitious training program involving over 350 training days. A training offer comprising "know-how", "personal development" and "multi-faceted" modules, responding to individual and shared performance objectives, has been developed by job sector (project manager, architects, etc.). Every year, a large part of the training budget is invested in risk prevention, and health and safety at work. In France, a program of actions to raise awareness/training in professional risks was begun in 2007. The Ergo Production Health Program (PEPS) is a global company-wide program through which more than 800 employees have already been trained, over six years. This program was mainly followed by participants in the Billboard workshops, employees of the logistics division and operational staff who work on "high" street furniture.</p> <p>Cyclocity supports the development of staff skills daily in new areas of business, related to the development of self-service bicycle schemes, in particular through the setting up of targeted training programs, and the opening of a training workshop.</p> <p>Since 2008, Cyclocity, which has partnered with the INCM (the French National Cycling Institute), offers a ten-month diploma course to employees from various backgrounds:</p> <ul style="list-style-type: none"> <li>• School leavers, who have chosen a work-study scheme to become Cyclocity cycle mechanics under a vocational training contract,</li> <li>• Workers who already have professional experience, and who have chosen to re-train as cycle mechanics with Cyclocity.</li> </ul>
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Total number of training hours	<b>Employee Training <sup>(7)</sup></b>		
	<b>Group</b>	<b>2011</b>	<b>2012</b>
	Training hours	80 275	72 144
	Training rate (%)	82,4%	66,1%*
	<b>France</b>		
	Training hours	34 642	37 535
	Training rate (%)	87,1%	51,6%*
* In 2012, there was a change in the method used to calculate the training rate in France. The number of employees trained has been taken into account instead of the number of training courses taken, which explains the reduction in the training rate.			
f) Diversity and professional equality			
Measures promoting gender equality	<b>Breakdown of employees by gender <sup>(8)</sup></b>		
	<b>As of 31 december</b>	<b>2011</b>	<b>2012</b>
	Women	30,7%	29,7%
	Men	69,3%	70,3%
	<b>Non-operational</b>		
	Women	54%	52,6%
	Men	46%	47,4%
	On February 24 <sup>th</sup> , 2012, two agreements were signed (one for JCDecaux SA and the other for JCDecaux France) regarding gender equality at the work place.  The objectives of the agreement are notably to: <ul style="list-style-type: none"> <li>• consolidate the non-discriminatory salary policy;</li> <li>• foster harmony between work life and personal life;</li> <li>• offer support, notably through specialised training, to employees returning from a maternity or adoption leave;</li> <li>• create a joint committee to examine claims regarding wage disparities that an employee might consider she or he is the victim of.</li> </ul>		
Measures promoting the employment and integration of people with disabilities	In 2012, 1,3% of Group employees had disabilities, and 1,8% in France.		An action plan was implemented in France in partnership with Agefiph* (Association for Management of Funds for Employment of People with Disabilities) to promote: <ul style="list-style-type: none"> <li>• The recruitment of people with disabilities (partnerships with the Capemploi networks, specialist internet agents, participation in local and national forums on employment for the disabled);</li> <li>• Helping retain disabled employees within the company (training programmes on redeployment in conjunction with the "Services d'Aide au Maintien dans l'Emploi des</li> </ul>

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		<p>Travailleurs Handicapés” (Services to help keep disabled workers in employment), preventive measures to reduce the risk of developing musculoskeletal problems);</p> <ul style="list-style-type: none"> <li>• Support for disabled employees (support unit for different administrative tasks).</li> </ul> <p>Since the end of 2008, bike repairs have been carried out by a sheltered workshop, in collaboration with ADAPEI (Regional association of friends and family of the mentally disabled) in the French Department l’Oise.</p> <p><i>* The Agefiph Convention is being finalized.</i></p>
Policy against discrimination	<p>JCDecaux is committed, through the Code of Ethics, to protecting its employees against any form of discrimination. The Group reaffirmed its commitment in favor of a non-discriminating workplace by publishing the JCDecaux International Charter of Fundamental Social Values that directly refers to the conventions No 100 and 111 of the International Labour Organization.</p> <p>Moreover, in France, by signing the diversity charter in 2008, JCDecaux committed to promote equal opportunities for women, disabled workers, seniors and visible minorities.</p> <p>In tandem with the various self-service bicycle schemes running in France, the Group took part in community programmes encouraging the social inclusion of vulnerable youngsters. Agreements were struck, notably, with EPIDE (public organisation for social inclusion in the La Defense district) and FACE (Foundation for action against exclusion).</p>	
g) Promotion and respect of the ILO Fundamental Conventions, regarding:		
Respect for the freedom of association and collective bargaining	<p>With the JCDecaux International Charter of Fundamental Social Values, the Group promotes the respect of the ILO’s Fundamental Conventions, referring to:</p> <ul style="list-style-type: none"> <li>• Conventions No. 87 and No. 98 of the ILO on the freedom of association and collective bargaining</li> <li>• Conventions No. 100 and No. 111 of the ILO on the abolition of discrimination in the workplace</li> <li>• Conventions No. 29 and No. 105 of the ILO on the abolition of forced or compulsory labour</li> <li>• Conventions No. 138 and No. 182 of the ILO on the abolition of child labour</li> </ul> <p>The evaluation of the compliance of local practices with the Charter is carried out through an annual report sent to the Sustainable Development and Quality Department. Each new employee receives a copy of the JCDecaux International Charter of Fundamental Social Values and of the Code of Ethics, when entering the company. The JCDecaux International Charter of Fundamental Social Values is being rolled out to all employees, in all subsidiaries since 2012, and is available on the intranet of each country.</p>	
Abolition of discrimination in employment and occupation		
Abolition of forced or compulsory labour		
Abolition of child labour		

## 2. ENVIRONMENTAL INFORMATION <sup>(9)</sup>

<sup>(9)</sup> All environmental data comes from the extra-financial reporting, with a coverage rate of 96.8% of turnover.

a) General policy on environmental matters		
Organisation of the company to take into account environmental concerns. If applicable, environmental evaluation and verification approaches	In 2012, 11 subsidiaries representing more than 50% of JCDecaux's revenues had ISO 14001 certifications: Spain (2004), Norway (2005), France (2007), Italy (2007), Portugal (2007), the United Kingdom (2008), Sweden (2009), Finland (2010), Ireland (2011), the Netherlands (2011) and Belgium (2012).	In 2007, the Group carried out a carbon audit that identified its main sources of CO2 emissions: street furniture, vehicles and buildings. Following the audit, JCDecaux defined in its 2008 Sustainable Development Statement, its priorities in terms of environmental actions: <ul style="list-style-type: none"> <li>• reduce the impact of the Group's activities on the environment;</li> <li>• develop the use of eco-design;</li> <li>• continue to roll out ISO 14001 certification;</li> <li>• introduce a carbon policy;</li> <li>• support its customers' sustainable development policies;</li> <li>• develop a specific measurement tool to monitor progress.</li> </ul> <p>These environmental commitments all led to concrete actions, introduced at Group level and rolled out through the subsidiaries. Policies and actions put in place have allowed the Group to control the various impacts of its activities on the environment, and in some cases to reduce these impacts in parallel to the Group's rapid international development.</p>
Training and information towards employees on environmental protection	One of the priorities in the Group's commitments, set out in the 2008 Sustainable Development Statement, is to « reinforce employees' commitment to the Group's sustainable development policies and involve all teams to deploy on a daily basis the Group's commitment to sustainable development through local initiatives».	In France, an internal campaign was launched in 2006 to raise awareness among employees of good environmental practices using an interactive website, media releases and targeted displays. The program, called Ecoreflex®, encourages JCDecaux employees to build simple specific habits into their daily lives which limit consumption of paper, energy and water. In 2007, the Ecoreflex program was enriched by a Company Mobility Plan. In 2012, JCDecaux continued to roll out its eco-driving program across the Group subsidiaries. It is designed to change the behavior of drivers behind the wheel.
Budget dedicated to environmental protection and environmental risk mitigation	JCDecaux is present in the outdoor advertising sector, in the following three activities: Street Furniture, Transport, and Billboard. Consequently, the environmental risks of the Group's activities are very limited. Nonetheless, the Group identified two ICPE sites submitted to declaration, that are subjected to all required controls and monitoring. The Group also set up procedures regarding the development of its products to reduce environmental risks related to its activities.	
Financial provisions for environmental risks	JCDecaux is present in the outdoor advertising sector, in the following three activities: Street Furniture, Transport, and Billboard. Consequently the environmental risks of the Group's activities are very limited, and the Group does not enter financial provisions and guarantees for environmental risks.	
b) Pollution and waste management		
Prevention, reduction and fixing of air/water/soil emissions	JCDecaux is present in the outdoor advertising sector, in the following three activities: Street Furniture, Transport, and Billboard. Consequently the environmental risks of the Group's activities are very limited. The Group does not have any production activity. The glues used for its activities have a very limited impact on the environment. JCDecaux does not use ink, as advertising posters are carried	

	<p>out by printers at the advertisers' request. That is why JCDecaux has not put in place specific actions on these subjects.</p>										
Prevention, recycling and cutting waste	<p><b>Total waste generated</b></p> <p><i>In tonne</i></p> <table border="1"> <thead> <tr> <th></th> <th>2011</th> <th>2012</th> </tr> </thead> <tbody> <tr> <td>Total waste generated</td> <td>21 378</td> <td>21 561</td> </tr> <tr> <td>% of sorted waste</td> <td>58%</td> <td>66%</td> </tr> </tbody> </table>		2011	2012	Total waste generated	21 378	21 561	% of sorted waste	58%	66%	<p>Lifecycle analyses carried out by the JCDecaux Research Department have highlighted other environmental impacts resulting from the Group's activities, like waste.</p> <p>Waste management is a major issue for the Group as waste production occurs at all stages in the lifecycle of street furniture. Specific actions have been taken to meet two targets:</p> <ul style="list-style-type: none"> <li>• reduce waste volumes;</li> <li>• sort and recycle waste.</li> </ul> <p>Eco-design of street furniture, based on lifecycle analyses, means the Group can choose materials for durability and recyclability, reducing the volume of raw materials used and of waste generated.</p> <p>At all phases of the street furniture lifecycle, waste is selectively sorted at all Group sites, in accordance with local regulations in each country. Options for recycling and reuse, include recovering billboards, fluorescent tubes, waste packaging materials, iron, aluminium, glass and gravel.</p> <p>Moreover, JCDecaux furniture is designed with an average life expectancy of more than 20 years, which means it can be recycled at the end of the contract and reinstalled where possible, if the customer agrees, under a new contract.</p> <p>Renovating furniture and reusing components in good condition helps to minimise the consumption of raw materials and reduce volumes of waste.</p>
		2011	2012								
Total waste generated	21 378	21 561									
% of sorted waste	58%	66%									
Noise pollution and other types of pollution	<p>Research has been conducted by the JCDecaux Research Department, and has allowed the integration of silent components during the conception phase of street furniture, in order to guarantee the tranquility of local residents. JCDecaux is compliant with the decree n° 2006 – 1099 of August 31st, 2006, relative to the actions against noise pollution, modifying the Public Health Code. The street furniture that collects glass is soundproof.</p>										
c) Sustainable use of resources											
Water consumption and water supply considering local resources	<p><b>Water consumption</b></p> <p><i>In m<sup>3</sup></i></p> <table border="1"> <thead> <tr> <th></th> <th>2011</th> <th>2012</th> </tr> </thead> <tbody> <tr> <td>Water</td> <td>145 875</td> <td>118 595*</td> </tr> </tbody> </table>		2011	2012	Water	145 875	118 595*	<p>JCDecaux is present in the outdoor advertising sector, in the following three activities: Street Furniture, Transport, and Billboard. The environmental impacts on water reserves are very limited and have not required research on local constraints concerning water supply.</p>			
	2011	2012									
Water	145 875	118 595*									

	<table border="1"> <tr> <td>Rainwater</td> <td>3 944</td> <td>3 598</td> </tr> </table> <p><i>* The gap between 2011/2012 is partly explained by the major regularisation of invoicing with a supplier at the Plaisir site in France</i></p> <p><b>Installed capacity for rainwater collection</b></p> <table border="1"> <thead> <tr> <th><i>In m<sup>3</sup></i></th> <th>2011</th> <th>2012</th> </tr> </thead> <tbody> <tr> <td><b>Group</b></td> <td>745,3</td> <td>758,5</td> </tr> </tbody> </table>	Rainwater	3 944	3 598	<i>In m<sup>3</sup></i>	2011	2012	<b>Group</b>	745,3	758,5	<p>Water is mainly used to clean street furniture during the operating phase and for domestic usage of employees.</p> <p>JCDecaux is continuing its policy in order to:</p> <ul style="list-style-type: none"> <li>• reduce its consumption of drinking water;</li> <li>• expand its rainwater collection capacity and use.</li> </ul> <p>The Group's capacity for water collection was over 758 m3 in 2012, an increase of 2.7% compared to 2010. To achieve this, two recovery methods are used:</p> <ul style="list-style-type: none"> <li>• rainwater is collected in tanks by agencies;</li> <li>• rainwater is collected from street furniture using water butts.</li> </ul> <p>Water collected in tanks by agencies goes to fill the tanks on vehicles used by the maintenance staff to clean street furniture. Because rainwater is naturally soft, it reduces the quantity of detergents and water required for cleaning structures, helping to lessen the environmental impact of the Group.</p> <p>The possibility of incorporating rainwater collectors into street furniture is systematically examined. Installing water butts within the advertising columns in Paris and in new toilet units also helps reduce water consumption.</p>						
Rainwater	3 944	3 598															
<i>In m<sup>3</sup></i>	2011	2012															
<b>Group</b>	745,3	758,5															
<p>Consumption of raw materials, and measures taken to improve the efficiency of raw materials use</p>	<p>JCDecaux does not have any production activity, but design, and sometimes assembling activities. JCDecaux's eco-design policy has led to energy consumption reductions and the optimization of the recyclability of street furniture:</p> <ul style="list-style-type: none"> <li>• a 46% reduction of electric components in street furniture thanks to the use of electronic ballasts instead of iron-magnetic ballasts.</li> <li>• Senior Vision furniture and Mupis M. Szekely platine are recyclable at 90%, and the toilet by P. Jouin at 95%.</li> </ul>																
<p>Energy consumption, measures to improve energy efficiency and better use of renewable energies</p>	<p><b>Electricity consumption</b></p> <table border="1"> <thead> <tr> <th><i>In MWh</i></th> <th>2011</th> <th>2012</th> </tr> </thead> <tbody> <tr> <td>Street Furniture</td> <td>538 237</td> <td>571 804</td> </tr> <tr> <td>Buildings</td> <td>19 727</td> <td>24 442</td> </tr> <tr> <td><b>Total</b></td> <td><b>557 964</b></td> <td><b>596 246</b></td> </tr> <tr> <td><b>% green electricity</b></td> <td>21,7%</td> <td>24,25%</td> </tr> </tbody> </table>	<i>In MWh</i>	2011	2012	Street Furniture	538 237	571 804	Buildings	19 727	24 442	<b>Total</b>	<b>557 964</b>	<b>596 246</b>	<b>% green electricity</b>	21,7%	24,25%	<p>Electricity consumption has been identified as the Group's main environmental impact, and reducing the electricity consumption of street furniture is therefore the main focus of the Group's efforts. To achieve this, the JCDecaux Research Department is working to optimise the energy performance of its street furniture.</p> <p>We use lifecycle analysis (LCA) to identify all the environmental impacts arising from the components of street furniture: its manufacture, use, and end-of-life treatment. Initially contracted out, the lifecycle analyses are now done in-house by the Research</p>
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Land use	<p>JCDecaux has very limited impacts on soils, due to its exclusively urban activity. Furthermore, the locations of the street furniture are decided by the clients (local authorities, transport companies...).</p>																

d) Climate change			
Greenhouse gas emissions	<b>Carbon Emissions in teqCO<sub>2</sub></b>		
		<b>2011</b>	<b>2012</b>
	Street Furniture	141 841	153 524
	Buildings	9 069	11 915
	Vehicles	25 704	26 307
	<b>Total carbon emissions *</b>	<b>176 614</b>	<b>191 746</b>
	Scope 1 <sup>(1)</sup>	29 661	31 362
	Scope 2 <sup>(2)</sup>	146 953	160 384
	Carbon emissions prevented by purchase of renewable electricity	39 978	46 034
	<p>* Published figures include carbon emissions prevented by purchases of electricity from renewable sources</p> <p>(1) Scope 1: all direct emissions caused by the burning of fossil fuels (oil, gas, coal, peat, etc.), by resources owned or controlled by the company.</p> <p>(2) Scope 2: all indirect emissions generated by the purchase or generation of electricity.</p>		
Measures to adapt to climate change	JCDecaux has not identified important risks related to climate change for its activities.		
e) Preservation of biodiversity			
Measures taken to preserve and develop biodiversity	JCDecaux has very few impacts on biodiversity due to its exclusively urban activity.		

The Group has developed a global approach to reducing carbon emissions: a Carbon Policy implemented in the Group's major subsidiaries in 2010, which seeks to reduce CO<sub>2</sub> emissions in the three main areas– street furniture, vehicles and buildings. Carbon reduction targets have been fixed for 2013, taking 2008 emissions as the base value.

Subsidiaries have developed specific action plans based on the principles of ISO 50001 (energy management system), covering all direct emissions and electricity consumption to meet internally identified and validated targets.

Actions have been put in place to systematically reduce the electricity consumption of street furniture, fuel consumption of vehicles and power consumption of buildings, thereby cutting the Group's overall CO<sub>2</sub> emissions.

In parallel, the expansion of the Group's business, particularly the establishment of new contracts, and the acquisition of new companies, increased the Group's carbon emissions.

### 3. INFORMATION REGARDING COMMUNITY AND SOCIAL INVOLVEMENT PROMOTING SUSTAINABLE DEVELOPMENT

JCDecaux has operations across five continents in more than 55 countries. Human Resources are managed in a decentralised way by each subsidiary, giving the Group greater flexibility to adapt its operating mode to better suit the local context and regulations, while complying with the Group Codes.

#### a) Regional, economic and social impact created by the activity of the company

Regarding employment and local development

The quality of products and services provided to towns and airports by JCDecaux requires a large range of professions and skills. The Group therefore contributes to job creation wherever it operates and contributes to local economic development. JCDecaux is present in numerous cities in all the countries where it has operations, which means it has an extensive network throughout the world.

	<p>For instance in France, 45 sites regrouped within 17 regional agencies have activities ranging from operations to asset management and marketing and sales activities across the French territory. Maintenance of street furniture and the introduction of self-service bicycle schemes in many towns and cities across the world have further created a wide range of local jobs.</p>
<p>On local and neighbouring communities</p>	<p>The strategic priorities of the Group, set out in the 2008 Sustainable Development Statement, are :</p> <ul style="list-style-type: none"> <li>• to provide citizens with ever more services;</li> <li>• to act to promote urban safety;</li> <li>• to facilitate access to urban infrastructures for people with disabilities, by means of specially adapted equipment and services;</li> </ul> <p>In 1964, when Jean-Claude Decaux invented the concept of street furniture with advertising, his core insight was that citizens and towns could have products and services funded by advertising.. Local authorities and residents benefit from many services that aim at facilitating their daily life, like bus shelters, public toilets, self-service bicycle schemes or billboards dedicated to the communication of local authorities.</p> <p>Therefore, JCDecaux took actions to :</p> <ul style="list-style-type: none"> <li>• Improve the urban environment by <ul style="list-style-type: none"> <li>○ reducing the number of displays through the use of scrolling billboards,</li> <li>○ creating street furniture that is accessible to all,</li> <li>○ creating innovative designs of street furniture;</li> </ul> </li> <li>• Contributing to waste collection: creating collection bins for different types of waste such as batteries, glass, paper, etc...</li> <li>• Raising public awareness on the preservation of our planet through free billboard posting of information campaigns supporting environmental protection.</li> </ul> <p>JCDecaux, through its Graphic Design Department, realises posters to help cities communicate with their constituents. Numerous themes are addressed such as local business, water wastage, dog mess and raising public awareness on responsible habits linked to sustainable development, road safety, or cleanliness in the city.</p>
<p>b) Relationship with the persons and organisations affected by the activity of the Group, in particular back-to-work organisations, schools, environmental organisations, consumer protection organisations and local residents</p>	
<p>Conditions of the dialogue with the persons and organizations affected by the company's activities</p>	<p>Outdoor advertising is a media that reaches a huge number of people around the world and is a prime medium for mounting awareness-raising campaigns. Since its creation, JCDecaux has been actively involved in many humanitarian and charitable activities to support major causes such as the fight against disease, support for the disadvantaged, protection of the environment and road safety. Every year, the Group offers real support either in the form of free space on its networks or by making available staff and vehicles.</p> <p>The development of universally accessible public toilets is a good example of a participative initiative involving all potential users. In 2011, the Group won the "2011 Autonomy Prize" from the French Paralytics Association (APF) for its automatic universal access toilets for the city of Paris, designed by Patrick Jouin. The design phase of the toilet involved, in a participative approach, the City Hall of Paris, the associations representing people with disabilities and visual deficiency, the JCDecaux teams and the designer Patrick Jouin.</p>



	<p>JCDecaux attaches great importance to good relations with customers using the self-service bicycle schemes. To improve its continuous consultation with customers, on 1 October 2011 the Group set up the VLS Mediator Department in France, an ombudsman service that seeks to broker amicable settlement to disputes between customers and JCDecaux's self-service bicycle schemes. It can be called in by any customer who has exhausted avenues for remedies at the scheme's Customer Service Department. 2012 was the first year of full operation of the JCDecaux self-service bicycle mediation scheme in France, and it has used that time to develop synergies with the various entities involved in mediation in France, such as the National Association of Mediators (ANM) and the Consumer Mediation Commission (CMC). It also submitted its Code for review by the CMC, with a view to obtain validation of its conformity to the consumer service requirements laid down by that organisation.</p>
Philanthropic actions and community involvement	<p>The strategic priorities of the Group, set out in the 2008 Sustainable Development Statement, are :</p> <ul style="list-style-type: none"> <li>• To involve all teams in the Group's commitment to developing sustainability</li> <li>• To federate teams around ethics and values shared by everyone</li> <li>• To support solidarity actions and develop partnerships for major causes</li> </ul> <p>Each Group subsidiary can choose its own causes to support. In 2012, 16 subsidiaries took action to support major causes, mostly in the areas of child protection, medical research, equal opportunities and environmental conservation.</p> <p>For instance in France, JCDecaux France supported in 2012 the international solidarity NGO "PLAN" in its efforts to encourage education for girls worldwide.</p> <p>For the fourth year running, JCDecaux China, as a partner of the WWF, sponsored "Earth Hour", when customers and individuals are invited to take energy-saving actions to help the planet. It made available a set of advertising networks throughout China for the event.</p>
c) Subcontractors and suppliers	
Integration of the social and environmental issues within the sourcing policy	<p>Corporate Purchasing applies the Code of Ethics for Suppliers (updated in 2009), which sets out the principles governing supplier relations. The Code prioritises the principles of quality, honouring commitments, transparency, as well as compliance with regulations (social, environmental, etc.), integrity and outlawing unfair competition. The Group's strategic suppliers, managed by the Purchasing Department, have signed the Code and all new suppliers are sent the Code and asked to sign it. The Code and all technical documents and specifications are made available to JCDecaux suppliers on a dedicated Extranet site.</p>
Importance of sub-contracting and integration of CSR in the relationships with suppliers and subcontractors	<p>In the past three years, the Purchasing Department has developed and upgraded an annual rating tool to measure the financial, quality, logistics, sales and engineering performance of JCDecaux's main suppliers. This tool is used to identify and follow the efficiency and progress focus of these suppliers. In 2010 and 2011, the tool was extended to cover environmental and social criteria.</p>
d) Loyalty of practice	
Actions implemented to prevent any kind of corruption	<p>To avoid any risk of corruption, the Group has created a number of specific internal documents. The Group Code of Ethics, setting out all the rules to comply with in the conduct of its business, ensures the Group works in a responsible and sustainable way toward its employees, customers, suppliers, local and regional communities and competitors. All the themes addressed by the Code are subject to internal audit and incorporated within the risk management process.</p>

	Moreover, each new employee has to sign the Code of Ethics when arriving in the Group.
Measures implemented to promote consumer health and safety	JCDecaux has its own research unit at Plaisir near Paris in France. This research unit is ISO 9001 certified, guaranteeing that products designed comply with standards for access and safety and have all necessary approvals (notably the CE mark). To achieve this, the Research Department has a range of tools that allow it to incorporate different aspects such as resilience, performance and appearance, into the early design phase of street furniture. Many tests are run, including digital modelling of how street furniture will stand up to different stresses: temperature, bending, flux, etc. All research and design work is subject to design reviews and tests as well as quality control at each stage of the production cycle. This guarantees high-quality products that pose no danger to users. JCDecaux also allows for exceptional usage conditions in product design, including resilience to collapse when people climb on top of bus shelters.
<b>e) Other actions taken to support human rights</b>	
Other actions taken to support human rights	<p>JCDecaux decided to strengthen and formalise its commitment to the respect of Human Rights by introducing, in parallel of the Code of Ethics, the International Charter of Fundamental Social Values in all its subsidiaries. The aim of this Charter is to promote a common base of social values in the Group, and to reaffirm the commitment of the Group in favor of Human Rights.</p> <p>The Charter is based on the United Nations Universal Declaration of Human Rights, the International Labour Organisation's Declaration of Fundamental Conventions and Rights at Work (ILO) and the Organisation of Economic Cooperation and Development Guidelines (OECD). Listed rights include the ILO's eight Fundamental Conventions, as well as employees' rights on health and safety, working hours and paid leave.</p> <p>A member of the Executive Board has the direct responsibility of the communication of the JCDecaux International Charter of Fundamental Social Values and the social values stated herein throughout the Group. The local management in each country in which JCDecaux does business is responsible for ensuring compliance and enforcing the principles and standards set out in this Charter.</p> <p>In 2012, JCDecaux rolled out the International Charter of Fundamental Social Values across all subsidiaries, including the guidelines specifying the deployment modalities of the Charter :</p> <ul style="list-style-type: none"> <li>• The availability of the Charter on the local Intranet</li> <li>• The distribution of the Charter, at the same time as the Code of Ethics, to each new employee</li> <li>• The distribution of the Charter to all employees</li> </ul> <p>At the end of 2012, 21 countries had provided this Charter to all their employees.</p> <p>The evaluation of the compliance of local practices with the Charter is carried out through an annual report, which looks at each of the principles contained in the Charter. This report aims at collecting the details on the local practices, the local implementation of the JCDecaux International Charter of Fundamental Social Values, and at identifying local consequences or difficulties linked to the deployment of the Charter. In cases of non-conformity between the Charter and local practices, the subsidiary in question is asked to develop a corrective local action plan.</p>

## METHODOLOGICAL NOTE

Extra-financial reporting is overseen (except for headcount) by the Sustainable Development and Quality Department, and enables JCDecaux to monitor its extra-financial data. Thus sustainable development reporting, which has been in place for several years within the Group, is reviewed annually to ensure it matches up against the best international benchmarks, such as the GRI or ISO 26000 standards.

In 2010, JCDecaux acquired an extra-financial reporting software to collect and analyse the environmental and social data reported by Group subsidiaries in a more efficient and accurate way. Once consolidated, the data provides the Group's extra-financial performance indicators which are used to manage its sustainable development commitments over time.

### Reporting scope

All activities of the JCDecaux Group, billboard, street furniture and transport are integrated in the scope of extra-financial reporting. However, the activities of suppliers and subcontractors are not included.

The Sustainable Development and Quality Department determines the scope covered by the reporting process on the basis of:

- The scope of consolidation transmitted semi-annually by the Financial Department, that comprises JCDecaux SA and the companies owned by JCDecaux and consolidated either fully or by the proportionate consolidation method. The equity subsidiaries are excluded from the scope.
- The criteria of size for some subsidiaries of the Group. For the social data, only the data on "Headcount" (FTE) stems directly from the financial reporting process and therefore covers 100% of the Group.

Each country or subsidiary of the Group manages the resources made available to collect the data that is required for the data-entry campaigns; and some countries or subsidiaries have to consolidate the data coming from several sites or companies.

Each country or subsidiary specifies yearly the scope covered by the data reported, with the detail of the companies included in the reporting.

A cover rate of the indicators is therefore determined compared to the full scope of the Group. This cover rate is specified for the published indicators.

### Variations of the reporting scope

The variations of the reporting scope are due to creations, acquisitions, disposals or liquidations. Every year, the extra-financial reporting scope is reviewed on the basis of the financial reporting scope.

### Reporting timetable

Data is gathered quarterly for the indicators and entities that contribute the most information and annually for the other indicators and entities. Quarterly data-collection makes the information communicated by the most important subsidiaries more reliable and regular and avoids omissions.

### Data collection reference table

The list of indicators covered by the extra-financial reporting (RgDD) is available in JCDecaux's dedicated extra-financial reporting software. Definitions, calculation methodology and source data are also available.

### **Consolidation and internal controls**

The Sustainable Development and Quality Department controls the coherence of the data, comparing the data with previous collection campaigns. Significant gaps are analyzed; inconsistencies and mistakes are reviewed with the countries and corrected, when necessary.

The social and environmental data is consolidated on the basis of accounting consolidation rules. 100% of the value of social and environmental indicators is consolidated when companies are fully consolidated; the value of social and environmental indicators is proportionately consolidated when companies are proportionately consolidated.

### **External controls**

To obtain an external review of the data's reliability and the thoroughness of our reporting procedures, the firm Mazars was appointed as an independent statutory auditor, to carry out specific verifications within the framework of the French law Grenelle II, on the information required by this law, such as listed in article R225-105-1 of the Code of Commerce.

These audits have to:

- Attest that all information required by the article R225-105-1 of the Code of Commerce is present or, in case of omission, explained.
- Verify that this information is present in all material aspects, in a sincere way.

### **Adjustments on previous data**

Some mistakes in previous collection campaigns may be detected during the current campaign. In this case, the historical data is adjusted to enable a better interpretation of results and trends.

### **Methodological limits and specifications of some indicators**

#### **Headcount**

The calculation of headcount takes into account trainees.

#### **Absenteeism**

The reasons of absence taken into account are: illness, including work-related illness, as work interruption due to an accident at work, maternity or paternity leave, disability, conventional leave or other reasons.

The number of working days taken into account in the calculation of the absenteeism rate corresponds to the theoretical working days (number of working days in a year x number of registered employees).

The absenteeism rate is the ratio between the total number of days of absence and the number of theoretical working days.

### **Departure rate**

Corresponds to the sum of redundancies and resignations divided by the number of employees registered at the end of each period.

### **Number of training hours**

Number of training hours realized within the framework of the training plan. This number does not comprise the training or awareness-raising actions not included in the training plan (CIF, DIF, some training sessions in eco-driving...)

### **Employees with disability**

The notion of « person with disability » is defined by local legislation.

### **Frequency rate of accidents at work and traffic accidents**

“Accident at work » is defined by the local legislation in force in each country. If no definition exists, the definition to take into account is the following: « an accident that took place on working time or commuting time and that provoked an interruption of work ».

The number of days of absence due to an accident at work is the days of absence in year N.

The number of working hours taken into account is the number of theoretical working hours (number of FTE x number of working days x number of working hours per working day).

### **Waste**

Household waste and waste managed by sub-contractors are not taken into account.

### **Electricity consumption of street furniture (MWh)**

The electricity consumption is estimated on the basis of the street furniture inventory, detailing on the power installed and the daily hours of functioning for each kind of furniture, no matter whether electricity is charged to JCDecaux or not.

### **Energy consumption of buildings**

The consumption does not take into account the consumption that is not directly charged to JCDecaux, for example the consumption that is included in rental charges.

### **Carbon emissions**

Direct emissions are calculated with the emission factors of each kind of fuel from the Carbon Audit V6.

Indirect emissions taken into account are the emissions due to the production of electricity. The emission factor of electricity in each country is updated every year, taking into account the last emission factor published by the International Energy Agency.

## AUDITOR'S ATTESTATION OF PRESENCE AND REPORT ON SOCIAL, ENVIRONMENTAL AND OTHER SUSTAINABLE DEVELOPMENT INFORMATION

Year ended December 31st 2012

Here is the report on social, environmental and other sustainable development consolidated information presented in the management report established for the financial year ended 31 December 2012 in accordance with the provisions of Article L.225-102-1 of the French Commercial Code (*Code de commerce*).

### Management responsibility

It is the responsibility of the Executive Board to establish a management report including social, environmental and other sustainable development consolidated information required under Article L.225-102-1 of the French Commercial Code (below the « Information »), established in accordance with the protocols used (the « Protocol ») by the company.

### Independence and quality control

Our independence is defined by the rules and regulations, the deontological code of the profession, and by the provisions of Article L.822-11 of the French Commercial Code. In addition, we implemented a comprehensive system of quality control including documented policies and procedures aiming at ensuring the compliance with the deontological rules, professional standards and applicable rules and regulations.

### Responsibility of the Independent Auditor

It is our responsibility, on the basis of our work to:

- attest that the required Information have been disclosed in the management report or if any has been omitted, that an explanation is given in accordance with the third paragraph of Article R. 225-105 of the French Commercial Code and of the Decree 2012-557 of 24 April 2012 (Attestation of disclosure) ;
- provide limited assurance on the fact that the Information is presented, in all material respects, in accordance with the Protocol (Limited Assurance Report).

We were assisted in our work by the Corporate Social Responsibility and Sustainable Development professionals of our firm.

### 1. Attestation of presence

We conducted our engagement in compliance with the professional guidelines applicable in France.

- We compared the Information disclosed in the management report with the list provided by Article R. 225-105-1 of the French Commercial Code;

- We verified that the Information covers the consolidated scope, this is to say the company and its subsidiaries as explained in Article L. 233-1 and the controlled entities as explained in Article L. 233-3 of the French Commercial Code, subject to the limits set forth in the methodological note presented in page 36 of the management report ;
- In case some consolidated Information has been omitted, we verified that the explanations were provided in accordance to the provisions of Decree 2012-557 of 24 April 2012.

On the basis of this work, we attest that the required Information is presented in the management report.

## 2. Limited Assurance Report

### Nature and extent of work

We conducted the review in accordance with the ISAE 3000 standard (International Standard on Assurance Engagements) and the professional guidelines applicable in France. We performed the following procedures in order to obtain a limited assurance that nothing has come to our attention that causes us to believe that the Information has not been prepared, in all material respects, in accordance with the Protocol. A reasonable level of assurance would have required more extensive work.

We performed the following work:

- We assessed the suitability of the Protocol regarding its relevance, reliability, neutrality, understandability and completeness, by taking into account, if need be, the best practices of the sector.
- We verified the implementation in the Group of a reporting, consolidation, handling and control process, aiming at the completeness and the consistency of the Information. We analyzed the internal control and risk management process related to the Information production. We conducted interviews with those responsible for social and environmental reporting.
- We selected consolidated Information to be tested, and determined the nature and extent of tests, considering their importance regarding social and environmental impacts related to the Group's activities and characteristics, as well as its societal commitments.
- Concerning the consolidated quantitative information<sup>10</sup> that we considered the most significant:
  - At consolidated level and on controlled entities, we performed analysis and verified, on a sample-basis, calculations and consolidation of the information ;
  - On sites<sup>11</sup> that we selected based on their activities, their contribution to the consolidated indicators, their implantation and a risk analysis:

<sup>10</sup> (the contribution to Group data from the entities selected for our work is mentioned between the brackets) **Social** : total FTE workforce at year end (32%) ; proportion the workforce on permanent contract, (36%) ; proportion of the workforce on a fixed term contract (35%) ; proportion of women among the workforce (FTE) (30%) ; proportion of men among the workforce (FTE) (35%) ; absenteeism rate (47%) ; frequency rate of work accident (61%) ; number of training hours (53%); proportion of the workforce covered by a collective agreement (32%). **Societal**: implementation of the charter for fundamental and social values (32%); supplier relationship (qualitative). **Environment**: total quantity of waste generated (21%), energy consumption (24%).

<sup>11</sup> Social and societal information: France; environmental information: sites of La Clé Saint Pierre, Plaisir Sainte Apolline and agencies of Rhône-Alpes, Paris-IdF Nord, Pays de la Loire and Provence.



- we carried out interviews in order to verify that the Protocol had been adhered to;
  - we conducted tests of details on a sample-basis, which consisted of verifying calculations and reviewing the associated evidence.
- Concerning the qualitative information that we considered the most significant, we carried out interviews and reviewed the associated evidence to validate the information and assess their sincerity.
    - Concerning other consolidated information published, we assessed their sincerity and consistency based on our company knowledge and, if appropriate, through interviews or review of evidence.
    - Finally, we assessed the relevance of the explanations related, if applicable, to the absence of certain information.

### **Comment on procedures**

Consistency checks need to be reinforced at various quantitative data collection levels and, estimate methods have to be clarified for data related to energy consumption of buildings.

### **Conclusion**

On the basis of our work, nothing has come to our attention that causes us to believe that the Information has not been prepared, in all material respects, in accordance with the Protocol.

Paris La Défense, March 7<sup>th</sup>, 2013

MAZARS  
Emmanuelle Rigaudias  
Partner in charge of the Sustainable Development Department