

Appendices

Appendix VII: Index of GRI content

GENERAL STANDARD DISCLOSURES		
Indicators ⁽¹⁾	Annual Financial Report 2013 Page(s)	External assurance ⁽²⁾
STRATEGY AND ANALYSIS		
G4 - 1	6-7: Letter to the shareholders 74: CSR - Introduction	
G4 - 2	12-13: Identity and strategy 143-145: Main risks in the property portfolio 149-150: Main risks related to regulation 151: Main operational risks	No external assurance ⁽²⁾
ORGANISATIONAL PROFILE		
G4 - 3	220-221: Identification 139: Structure and organisation	
G4 - 4	12-13: Identity and strategy 20-33: Property portfolio	
G4 - 5	220-221: Identification	
G4 - 6	12-13: Identity and strategy 29-33: Consolidated portfolio: Belgium & Luxembourg	
G4 - 7	218-225: General information	
G4 - 8	12-13: Identity and strategy 25: Summary of real-estate data for the Befimmo portfolio 29-33: Consolidated portfolio: Belgium & Luxembourg 23: Tenants	
G4 - 9	93: CSR - Team - Social Indicators 25: Purchase price and insurance value of the Befimmo property portfolio 25: Summary of real-estate data for the Befimmo portfolio 155: Consolidated statement of financial position	No external assurance ⁽²⁾
G4 - 10	93: CSR - Team - Social Indicators 97: CSR - Team - Ethics - Social Indicators	
G4 - 11	93: CSR - Team - Social Indicators	
G4 - 12	76: CSR - Materiality exercise	
G4 - 13	107: CSR - General information - Reporting perimeter and changes since 1 January 2013 14-19: Key events of the year	
G4 - 14	75: CSR - Moving from of an "environmental" policy to a «Social Responsibility» policy	
G4 - 15	106: CSR - Recognition 108: Statement of corporate governance - principles	
G4 - 16	240-244: CSR - Appendix III - Communication with external and internal stakeholders	
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES		
G4 - 17	106: CSR - Internal organisation 139: Structure and organisation	
G4 - 18	75: CSR - Moving from of an «environmental» policy to a "Social Responsibility" policy 76: CSR - Materiality exercise	
G4 - 19	78: CSR - Priority topics	
G4 - 20	78: CSR - Priority topics 245: CSR - Appendix IV - Analysis of stakeholders' expectations	
G4 - 21	78: CSR - Priority topics 245: CSR - Appendix IV - Analysis of stakeholders' expectations	No external assurance ⁽²⁾
G4 - 22	246-247: CSR - Appendix V - Methodology 107: CSR - General information - Reporting perimeter and changes since 1 January 2013	
G4 - 23	107: CSR - General information - Reporting perimeter and changes since 1 January 2013 75: CSR - Moving from of an "environmental" policy to a "Social Responsibility" policy 76: CSR - Materiality exercise	
STAKEHOLDER ENGAGEMENT		
G4 - 24	76: CSR - Materiality exercise 240-244: CSR - Appendix III - Communication with external and internal stakeholders	
G4 - 25	76: CSR - Materiality exercise	
G4 - 26	76: CSR - Materiality exercise 240-244: CSR - Appendix III - Communication with external and internal stakeholders 103: CSR - Governance - Dialogue	No external assurance ⁽²⁾
G4 - 27	245: CSR - Appendix IV - Analysis of stakeholder expectations 248-265: CSR - Appendix VI - CSR Programme	
REPORT PROFILE		
G4 - 28	107: CSR - General information - Reporting period	
G4 - 29	107: CSR - General information - Reporting period	
G4 - 30	107: CSR - General information - Reporting period	
G4 - 31	107: CSR - General Information - Contact person and further information 274: Contact	No external assurance ⁽²⁾
G4 - 32	266-271: CSR - Appendix VII - Index of GRI content 107: CSR - General information 103: CSR - Governance - Transparent communication	
G4 - 33	107: CSR - General information - External assurance	

(1) For further details on the GRI indicators, please see the official GRI website: <https://www.globalreporting.org>.

(2) External assurance: In the context of the GRI reporting of its sustainable development indicators, every other year Befimmo calls upon an external consultant to carry out a limited assurance review of the non-financial data. Since this limited assurance was conducted on 2012 data, the next exercise should relate to 2014 data.

GENERAL STANDARD DISCLOSURES		
Indicators ⁽¹⁾	Annual Financial Report 2013 Page(s)	External assurance
GOVERNANCE		
G4 - 34	109-139: Management structure 106: CSR - Internal organisation	
G4 - 35	106: CSR - Internal organisation 79, 92, 99, 102: CSR - Introduction to the four main topics: Environment, Team, Tenants and Governance 117-118: Activities of the Board of Directors during fiscal year 2013	
G4 - 36	106: CSR - Internal organisation	
G4 - 37	77: CSR - Materiality exercise - Prioritising the topics	
G4 - 38	108-139: Statement on corporate governance	
G4 - 39	108-139: Statement on corporate governance 116: Election and role of the Chairman of the Board of Directors	
G4 - 40	116: Procedure for the appointment of directors and renewal of their directorships	
G4 - 41	130-136: Rules for preventing conflicts of interest 131-132: Additional rules provided for in Befimmo's corporate governance charter	
G4 - 42	106: CSR - Internal organisation 117-118: Activities of the Board of Directors during fiscal year 2013	
G4 - 43	76: CSR - Materiality exercise 244: CSR - Appendix III - Communication with internal and external stakeholders - Board of Directors and management	
G4 - 44	118: Self-assessment 106: CSR - Internal organisation	No external assurance ⁽²⁾
G4 - 45	119-120: Audit Committee - Operation and activities during the 2013 fiscal year 128-130: Report on internal control and risk-management systems 76: CSR - Materiality exercise	
G4 - 46	119-120: Audit Committee - Operation and activities during the 2013 fiscal year 128-130: Report on internal control and risk-management systems 102: CSR - Governance - Introduction	
G4 - 47	128-130: Report on internal control and risk-management systems	
G4 - 48	106: CSR - Internal organisation	
G4 - 49	106: CSR - Internal organisation	
G4 - 50	248-265: CSR - Appendix VI - CSR Programme	
G4 - 51	120-121: Appointment and Remuneration Committee 123-128: Remuneration report	
G4 - 52	120-121: Appointment and Remuneration Committee 123-128: Remuneration report	
G4 - 53	120-121: Appointment and Remuneration Committee	
G4 - 54	unpublished	
G4 - 55	unpublished	
ETHICS AND INTEGRITY		
G4 - 56	3: Values 129: Ethics 104: CSR - Governance - Ethics 94-96: CSR - Team - Well-being	
G4 - 57	102: CSR - Governance - Introduction 104: CSR - Governance - Ethics 130-136: Rules for preventing conflicts of interest 135: Role of the Compliance Officer	No external assurance ⁽²⁾
G4 - 58	131-136: Rules for preventing conflicts of interest 135: Role of the Compliance Officer 151: Operational risk	
GENERIC DISCLOSURES ON MANAGEMENT APPROACH		
G4 - DMA	79, 92, 99, 102: CSR - Introduction to the four main topics: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo's commitments 248-265: CSR - Appendix VI - CSR Programme: implementation, impacts, objectives	No external assurance ⁽²⁾

Appendices

SPECIFIC STANDARD DISCLOSURES		
Material aspects (ditto G4-19)		
Main topics Befimmo priorities	DMA and indicators ⁽¹⁾	
CATEGORY: ECONOMIC		
Economic performance		
Value creation	G4 - EC1	Direct economic value generated and distributed
Team	G4 - EC3	Coverage of the organisation's defined-benefit plan obligations
CATEGORY: ENVIRONMENT		
Energy		
Environment Energy Environment Pollution	G4 - EN3	Energy consumption within the organisation
Environment Energy	G4 - EN4	Energy consumption outside of the organisation
Environment Energy	G4 - EN5	Energy intensity
Environment Energy	G4 - EN6	Reduction of energy consumption
Environment Energy	G4 - EN7	Reductions in energy requirements of products and services
Water		
Environment Energy	G4 - EN8	Total water withdrawal by source
Environment Energy	G4 - EN10	Percentage and total volume of water recycled and reused
Emissions		
Environnement Pollution Environment Mobility	G4 - EN15	Direct greenhouse gas emissions (scope 1)
Environnement Pollution	G4 - EN16	Energy indirect greenhouse gas emissions (scope 2)
Environnement Pollution	G4 - EN17	Other indirect greenhouse gas emissions (scope 3)
Environnement Pollution	G4 - EN18	Greenhouse-gas emissions intensity
Environnement Pollution	G4 - EN19	Reduction of greenhouse gas emissions
Effluents and waste		
Environnement Pollution	G4 - EN23	Total weight of waste by type and disposal method
Environnement Pollution	G4 - EN24	Total number and volume of significant spills
Environnement Pollution	G4 - EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organisation's discharges of water and runoff
Products and services		
Tenants Dialogue Governance Ethics	G4 - EN27	Extent of impact mitigation of environmental impacts of products and services
Compliance		
Governance Compliance	G4 - EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations
Transport		
Environment Mobility	G4 - EN30	Significant environmental impacts of transporting products and other goods and materials for the organisation's operations, and transporting members of the workforce
Overall		
Environment Energy	G4 - EN31	Total environmental protection expenditures and investments by type
Supplier Environmental Assessment		
Governance Ethics	G4 - EN32	Percentage of new suppliers that were screened using environmental criteria
Governance Ethics	G4 - EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken

(1) For further details on the GRI indicators, please see the official GRI website: <https://www.globalreporting.org>.

SPECIFIC STANDARD DISCLOSURES

Annual Financial Report 2013 Page(s)	Omissions	External assurance ⁽²⁾
43-45: Financial results 154: Consolidated statements of comprehensive income 197-200: Employee benefits 197-200: Employee benefits		No external assurance ⁽²⁾
81: Befimmo's corporate energy consumption in kWh per full-time equivalent 82: Energy for heating and electricity (GWh) 82-83: Gas consumption (total consumption in GWh and specific consumption in kWh/m ²) 84-85: Electricity consumption (total consumption in GWh and specific consumption in kWh/m ²) 86: Renewable energy production Solar panels 87: Renewable energy production Cogeneration 82: Energy for heating and electricity (GWh) 82-83: Gas consumption (total consumption in GWh and specific consumption in kWh/m ²) 84-85: Electricity consumption (total consumption in GWh and specific consumption in kWh/m ²) 81: Befimmo's corporate energy consumption in kWh per full-time equivalent 82-83: Gas consumption (total consumption in GWh and specific consumption in kWh/m ²) 84-85: Electricity consumption (total consumption in GWh and specific consumption in kWh/m ²) 84-85: Electricity consumption (total consumption in GWh and specific consumption in kWh/m ²) 85: Financial savings due to energy savings made during fiscal year 2013 84-85: Electricity consumption (total consumption in GWh and specific consumption in kWh/m ²)	No external assurance ⁽²⁾	
85-86: Water consumption (m ³) 85-86: Water consumption (m ³)		No external assurance ⁽²⁾
88-89: Energy-related greenhouse gas (GHG) emissions (tonnes CO ₂ e) 89-90: CO ₂ e emissions related to Befimmo corporate transport (tonnes CO ₂ e) 88-89: Energy-related greenhouse gas (GHG) emissions (tonnes CO ₂ e) 88-89: Energy-related greenhouse gas (GHG) emissions (tonnes CO ₂ e) 89: CO ₂ e emissions related to Befimmo corporate use of paper (tonnes CO ₂ e) 88-89: Energy-related greenhouse gas (GHG) emissions (tonnes CO ₂ e) 88-89: Energy-related greenhouse gas (GHG) emissions (tonnes CO ₂ e)		No external assurance ⁽²⁾
87: Total waste (tonnes) by type 88: Waste processing 101: Health and Safety - Incidents Waste water is discharged into public sewers.		No external assurance ⁽²⁾
100: Provision of an environmental cooperation agreement 100: Provision of a Building User Guide (BUG) 100: Provision of a help desk 101: Creation and provision of an extranet 104: Governance - Raising awareness in maintenance companies		No external assurance ⁽²⁾
105: Energy Performance Certificates (EPB)		No external assurance ⁽²⁾
89-90: CO ₂ e emissions related to Befimmo corporate transport (tonnes CO ₂ e)	The indicator is currently restricted to travel by team members.	No external assurance ⁽²⁾
80-81: Multi-annual investment plan		No external assurance ⁽²⁾
104: Sustainable procurement policy 104: Sustainable procurement policy	Objective for 2015 Objective for 2015	No external assurance ⁽²⁾

⁽²⁾ External assurance: In the context of the GRI reporting of its sustainable development indicators, every other year Befimmo calls upon an external consultant to carry out a limited assurance review of the non-financial data. Since this limited assurance was conducted on 2012 data, the next exercise should relate to 2014 data.

Appendices

CATEGORY: SOCIAL		
SUB-CATEGORY: LABOUR PRACTICES AND DECENT WORK		
Employment		
Team	G4 - LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region
Team	G4 - LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation
Occupational health and safety		
Team Well-being	G4 - LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender
Training and education		
Team Appraisal and training	G4 - LA9	Average hours of training per year per employee by gender, and by employee category
Team Appraisal and training	G4 - LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings
Team Appraisal and training	G4 - LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category
Diversity and equal opportunity		
Team Ethics	G4 - LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity
Supplier assessment for labor practices		
Governance Ethics	G4 - LA14	Percentage of new suppliers that were screened using labour practices criteria
Governance Ethics	G4 - LA15	Significant actual and potential negative impacts for labour practices in the supply chain and actions taken
Labor practices grievance mechanisms		
Team Ethics	G4 - LA16	Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms
SUB-CATEGORY: HUMAN RIGHTS		
Non-discrimination		
Governance Ethics	G4 - HR3	Total number of incidents of discrimination and corrective actions taken
Supplier Human Rights Assessment		
Governance Ethics	G4 - HR10	Percentage of new suppliers that were screened using labour practices criteria
Governance Ethics	G4 - HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken
SUB-CATEGORY: SOCIETY		
Anti-corruption		
Governance Ethics	G4 - SO4	Communication and training on anti-corruption policies and procedures
Governance Ethics	G4 - SO5	Confirmed incidents of corruption and actions taken
Anti-competitive behaviour		
Governance Ethics	G4 - SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes
Compliance		
Governance Compliance	G4 - SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations
Supplier assessment for impacts on society		
Governance Sustainable procurement policy	G4 - SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken
Grievance mechanisms for impacts on society		
Governance Ethics	G4 - SO11	Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms
SUB-CATEGORY: PRODUCT RESPONSIBILITY		
Customer health and safety		
Tenants Health and safety	G4 - PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes
Product and service labeling		
Environment Certification	G4 - PR3	Type of product and service information required by the organisation's procedures for product and service information and labelling, and percentage of significant product and service categories subject to such information requirements
Tenants Dialogue Governance Dialogue and communication	G4 - PR5	Results of surveys measuring customer satisfaction
Marketing communications		
Governance Dialogue and communication Environment Certification	G4 - PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes
Compliance		
Tenants Health and safety	G4 - PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services
SECTOR-SPECIFIC DISCLOSURES		
Construction & real-estate sector supplement (CRESS)		
Environment Energy	CRE 1	Energy intensity
Environment Energy	CRE 2	
Environment Pollution	CRE 3	

93: Team - Social Indicators	No segmentation by gender or region	No external assurance ⁽¹⁾
93: Team - Social Indicators		
93: Team - Social indicators		No external assurance ⁽¹⁾
96-97: Team Appraisal and training		
96-97: Team Appraisal and training		No external assurance ⁽¹⁾
97: Team - Ethics		
97: Composition of governance bodies and breakdown of employees by gender (as at 31 December 2013)		No external assurance ⁽¹⁾
97: Composition of governance bodies and breakdown of employees by age (as at 31 December 2013)		
104: Sustainable procurement policy	Objective for 2015	No external assurance ⁽¹⁾
104: Sustainable procurement policy	Objective for 2015	
97: Team - Ethics		No external assurance ⁽¹⁾
There were no cases of discrimination over the reporting period.		No external assurance ⁽¹⁾
104: Sustainable procurement policy	Objective for 2015	No external assurance ⁽¹⁾
104: Sustainable procurement policy	Objective for 2015	
104: Code of ethics, dealing code and governance charter	Objective for 2014	No external assurance ⁽¹⁾
There were no incidents of corruption over the reporting period.		
There were no legal actions for anti- competitive behaviour, anti-trust or monopoly practices during the reporting period.		No external assurance ⁽¹⁾
There were no sanctions over the reporting period.		No external assurance ⁽¹⁾
104: Sustainable procurement policy	Objective for 2015	No external assurance ⁽¹⁾
There was no legal action related to impact on society during the reporting period.		No external assurance ⁽¹⁾
101: Health and Safety - Incidents		No external assurance ⁽¹⁾
78: EMS ISO 14001 certified		
90: Environmental Management System, ISO 14001 certified		
90: BREEAM Design at Befimmo and Fedimmo		No external assurance ⁽¹⁾
91: BREEAM In-Use at Befimmo		
241-242: CSR - Appendix III - Communication with external and internal stakeholders	One-to-one consultations with a limited number of tenants	
245: CSR - Appendix IV - Analysis of stakeholders' expectations		
103: Transparent communication		No external assurance ⁽¹⁾
There were no incidents of non-compliance with regulations concerning marketing communications during the year.		
101: Health and Safety - Incidents		No external assurance ⁽¹⁾
82-83: Gas consumption (total consumption in GWh and specific consumption in kWh/m ²)		
84-85: Electricity consumption (total consumption in GWh and specific consumption in kWh/m ²)		No external assurance ⁽¹⁾
85-86: Water consumption (m ³)		
88-89: Energy-related greenhouse gas (GHG) emissions (tonnes CO ₂ e)		

⁽¹⁾ External assurance: In the context of the GRI reporting of its sustainable development indicators, every other year Befimmo calls upon an external consultant to carry out a limited assurance review of the non-financial data. Since this limited assurance was conducted on 2012 data, the next exercise should relate to 2014 data.