



INDEX OF GRI CONTENT

GENERAL STANDARD DISCLOSURES G4-32

| GENERAL STANDARD DISCLOSURES | ANNUAL FINANCIAL REPORT 2016 (PAGES) WWW.BEFIMMO.BE (LINKS) | EXTERNAL ASSURANCE ¹ |
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| STRATEGY AND ANALYSIS | | |
| G4 - 1 | 12: Letter to the shareholders 77: Social Responsibility - Benoît De Blicq, CEO, on Befimmo's position 78: Social Responsibility - Introduction | No external assurance |
| G4 - 2 | 2: Main risks related to the property portfolio 8: Main risks related to regulation 9: Main operational risks 20: Identity and strategy | No external assurance |
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| G4 - 3 | 143: Structure and organisation 194: Identification | No external assurance |
| G4 - 4 | 20: Identity and strategy 29: Property portfolio | No external assurance |
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| G4 - 6 | 20: Identity and strategy 35: Geographical situation of the Befimmo portfolio: Belgium & Luxembourg | No external assurance |
| G4 - 7 | 193: General information | No external assurance |
| G4 - 8 | 20: Identity and strategy 32: Tenants 35: Geographical situation of the Befimmo portfolio: Belgium & Luxembourg 36: Buildings of Befimmo's consolidated portfolio | No external assurance |
| G4 - 9 | 33: Acquisition price and insured value on properties of Befimmo's consolidated portfolio 36: Buildings of Befimmo's consolidated portfolio 99: CSR – Team – Social Indicators 147: Consolidated statement of financial position | No external assurance, except "Consolidated statement of financial position" External assurance (AFR 2016 - Statutory Auditor's report - page 186) |
| G4 - 10 | 99: CSR – Team – Social Indicators 103: CSR – Team – Ethics – Social Indicators | No external assurance |
| G4 - 11 | 99: CSR – Team – Social Indicators | No external assurance |
| G4 - 12 | 82: CSR – Stakeholders and Materiality matrix www.befimmo.be/en/csr/stakeholders CSR Communication with external and internal stakeholders www.befimmo.be/en/csr CSR Materiality matrix | No external assurance |

1. External assurance: In the context of the GRI reporting of its sustainable development indicators, Befimmo calls upon an external consultant to carry out a limited assurance review of the non-financial data. The report can be found on page 115 of the Annual Financial Report 2016.

| GENERAL STANDARD DISCLOSURES | ANNUAL FINANCIAL REPORT 2016 (PAGES) WWW.BEFIMMO.BE (LINKS) | EXTERNAL ASSURANCE ¹ |
|---|--|---------------------------------|
| G4 - 13 | 23: Key events of the 2016 fiscal year 114: CSR – General information – Reporting perimeter and changes since 1 January 2016 | No external assurance |
| G4 - 14 | 78: CSR – Introduction – 4 pillars 14 priorities www.befimmo.be/en/csr CSR A “Social Responsibility” policy (March 2016) | No external assurance |
| G4 - 15 | 110: CSR – Awards 118: Corporate governance statement – Principles | No external assurance |
| G4 - 16 | www.befimmo.be/en/csr/stakeholders CSR Communication with external and internal stakeholders | No external assurance |
| IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES | | |
| G4 - 17 | 83: CSR – Internal organisation 143: Structure and organisation | No external assurance |
| G4 - 18 | 78: CSR – Introduction – 4 pillars 14 priorities 82: CSR – Stakeholders and Materiality matrix www.befimmo.be/en/csr CSR A “Social Responsibility” policy (March 2016) www.befimmo.be/en/csr/stakeholders CSR Communication with external and internal stakeholders www.befimmo.be/en/csr CSR Materiality matrix | No external assurance |
| G4 - 19 | 78: CSR – Introduction – 4 pillars 14 priorities | No external assurance |
| G4 - 20 | 78: CSR – 4 pillars 14 priorities www.befimmo.be/en/csr/stakeholders CSR Analysis of stakeholders' expectations | No external assurance |
| G4 - 21 | 78: CSR – 4 pillars 14 priorities www.befimmo.be/en/csr/stakeholders CSR Analysis of stakeholders' expectations | No external assurance |
| G4 - 22 | 97: CSR – Methodology 114: CSR – General information – Reporting perimeter and changes since 1 January 2016 | No external assurance |
| G4 - 23 | 78: CSR – Introduction – 4 pillars 14 priorities 82: CSR – Stakeholders and Materiality matrix www.befimmo.be/en/csr – A “Social Responsibility” policy (March 2016) www.befimmo.be/en/csr CSR Materiality matrix 114: CSR – General information – Reporting perimeter and changes since 1 January 2016 | No external assurance |
| STAKEHOLDER ENGAGEMENT | | |
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| G4 - 25 | 82: CSR – Stakeholders and Materiality matrix | No external assurance |
| G4 - 26 | 82: CSR – Stakeholders and Materiality matrix www.befimmo.be/en/csr/stakeholders CSR Communication with external and internal stakeholders www.befimmo.be/en/csr CSR Materiality matrix | No external assurance |
| G4 - 27 | 110: CSR – Governance – Dialogue www.befimmo.be/en/csr/stakeholders CSR Analysis of stakeholders' expectations www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017 | No external assurance |
| REPORT PROFILE | | |
| G4 - 28 | 114: CSR – General information – Reporting period | No external assurance |
| G4 - 29 | 114: CSR – General information – Reporting period | No external assurance |
| G4 - 30 | 114: CSR – General information – Reporting period | No external assurance |
| G4 - 31 | 114: CSR – General Information – Contact person & Further information 223: Contact | No external assurance |
| G4 - 32 | www.befimmo.be/en/investors/publications/gri-reporting CSR Index of GRI content 2016 110: CSR – Governance – Transparent communication 114: CSR – General information | No external assurance |
| G4 - 33 | 114: CSR – General information – External assurance | No external assurance |

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| GENERAL STANDARD DISCLOSURES | ANNUAL FINANCIAL REPORT 2016 (PAGES) WWW.BEFIMMO.BE (LINKS) | EXTERNAL ASSURANCE ¹ |
|------------------------------|---|---------------------------------|
| GOVERNANCE | | |
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| G4 - 35 | 83: CSR – Internal organisation 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance 125: Activities of the Board of Directors during the 2016 fiscal year | No external assurance |
| G4 - 36 | 83: CSR – Internal organisation | No external assurance |
| G4 - 37 | 82: CSR – Stakeholders and Materiality matrix | No external assurance |
| G4 - 38 | 117: Corporate governance statement | No external assurance |
| G4 - 39 | 117: Corporate governance statement 124: Election and role of the Chairman of the Board of Directors | No external assurance |
| G4 - 40 | 124: Procedure for the appointment of Directors and renewal of their directorships | No external assurance |
| G4 - 41 | 137: Rules for preventing conflicts of interest 138: Additional rules provided for in Befimmo's corporate governance charter | No external assurance |
| G4 - 42 | 83 : CSR – Internal organisation 125: Activities of the Board of Directors during the 2016 fiscal year | No external assurance |
| G4 - 43 | 82: CSR – Stakeholders and materiality matrix www.befimmo.be/en/csr/stakeholders CSR Communication with internal and external stakeholders – Board of Directors and Management | No external assurance |
| G4 - 44 | 83 : CSR – Internal organisation 125: Self-assessment | No external assurance |
| G4 - 45 | 82: CSR – Stakeholders and Materiality matrix 127: Audit Committee – Operation and activities during the 2016 fiscal year 135: Report on internal control and risk-management systems | No external assurance |
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| G4 - 47 | 135: Report on internal control and risk-management systems | No external assurance |
| G4 - 48 | 83: CSR – Internal organisation | No external assurance |
| G4 - 49 | 83: CSR – Internal organisation | No external assurance |
| G4 - 50 | www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017 | No external assurance |
| G4 - 51 | 127: Appointment and Remuneration Committee 130: Remuneration report | No external assurance |
| G4 - 52 | 127: Appointment and Remuneration Committee 130: Remuneration report | No external assurance |
| G4 - 53 | 127: Appointment and Remuneration Committee | No external assurance |
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| G4 - 56 | 21: Our values 135: Ethics 101: CSR – Team – Well-being 112: CSR – Governance – Ethics | No external assurance |
| G4 - 57 | 109: CSR – Governance – Introduction 112: CSR – Governance – Ethics 137: Rules for preventing conflicts of interest 140: Role of the Compliance Officer | No external assurance |
| G4 - 58 | 9: Operational risk 137: Rules for preventing conflicts of interest 140: Role of the Compliance Officer | No external assurance |

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SPECIFIC STANDARD DISCLOSURES

| DMA AND INDICATORS ¹ | ANNUAL FINANCIAL REPORT 2016 (PAGES) WWW.BEFIMMO.BE (LINKS) | OMISSIONS [A] MISSING INFORMATION | OMISSIONS [B] REASONS | OMISSIONS [C] EXPLANATION | EXTERNAL ASSURANCE ² | MAJOR PILLARS PRIORITIES OF BEFIMMO |
|---------------------------------|---|-----------------------------------|-----------------------|---------------------------|---|---|
| CATEGORY: ECONOMIC | | | | | | |
| ECONOMIC PERFORMANCE | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo’s commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - EC1 | 52: Financial results 146: Consolidated statements of comprehensive income | | | | External assurance (AFR 2016 - Statutory Auditor’s report - page 186) | Value creation |
| G4 - EC2 | 178: Employee benefits | | | | External assurance (AFR 2016 - Statutory Auditor’s report - page 186) | Value creation |
| G4 - EC3 | 178: Employee benefits | | | | External assurance (AFR 2016 - Statutory Auditor’s report - page 186) | Team |
| CATEGORY: ENVIRONMENT | | | | | | |
| ENERGY | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo’s commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - EN3 | 88: Indirect energy consumption (GWh and kWh/m ²) ³ 88: Befimmo’s corporate electricity consumption (MWh and kWh/PP) ³ 89: Direct energy consumption (GWh and kWh/m ²) ³ 89: Total and specific energy consumption (GWh and kWh/m ²) ³ 91: Self generation of renewable energy (MWh) and generation area (m ²) ³ | | | | External assurance (page 115) | Environment Energy Environment Pollution |
| G4 - EN4 | 88: Indirect energy consumption (GWh and kWh/m ²) ³ 89: Direct energy consumption (GWh and kWh/m ²) ³ 89: Total and specific electricity consumption (GWh and kWh/m ²) ³ | | | | External assurance (page 115) | Environment Energy |
| G4 - EN5 | 88: Indirect energy consumption (GWh and kWh/m ²) ³ 88: Befimmo’s corporate electricity consumption (MWh and kWh/PP) ³ 89: Direct energy consumption (GWh and kWh/m ²) ³ 89: Total and specific energy consumption (GWh and kWh/m ²) ³ | | | | External assurance (page 115) | Environment Energy |
| G4 - EN6 | 88: Indirect energy consumption (GWh and kWh/m ²) ³ 90: Financial savings due to energy savings | | | | External assurance (page 115) | Environment Energy |
| G4 - EN7 | 88: Indirect energy consumption (GWh and kWh/m ²) ³ | | | | External assurance (page 115) | Environment Energy |

1. For more information concerning the GRI indicators, please visit the official GRI website: www.globalreporting.org.

2. External assurance: In the context of the GRI reporting of its sustainable development indicators, Befimmo calls upon an external consultant to carry out a limited assurance review of the non-financial data. The report can be found on page 115 of the Annual Financial Report 2016.

3. The detailed and complete tables, which include 4 years of reporting (2008 and 2014 to 2016) are published on the Company’s website: www.befimmo.be/en/csr/priorities/environment.

| DMA AND INDICATORS ¹ | ANNUAL FINANCIAL REPORT 2016 (PAGES) WWW.BEFIMMO.BE (LINKS) | OMISSIONS [A] MISSING INFORMATION | OMISSIONS [B] REASONS | OMISSIONS [C] EXPLANATION | EXTERNAL ASSURANCE ² | MAJOR PILLARS PRIORITIES OF BEFIMMO |
|---------------------------------|--|-----------------------------------|-----------------------|---------------------------|---------------------------------|---|
| WATER | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo’s commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - EN8 | 90: Water consumption (liter/m ²) ³ | | | | External assurance (page 115) | Environment Energy |
| G4 - EN10 | 90: Water consumption (liter/m ²) ³ | | | | External assurance (page 115) | Environment Energy |
| EMISSIONS | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo’s commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - EN15 | 80: Reduction in CO ₂ e emissions achieved since 2008 and outlook up to 2018 93: Non-normalised specific energy-related greenhouse gas (GHG) emissions (kg CO ₂ e/m ²) ³ 93: CO ₂ e emissions from Befimmo’s own corporate activities (tonnes CO ₂ e, kg CO ₂ e/m ² and tonnes CO ₂ e/PP) 95: CO ₂ e emissions related to Befimmo corporate transport (tonnes CO ₂ e) | | | | External assurance (page 115) | Environment Pollution Environment Mobility |
| G4 - EN16 | 80: Reduction in CO ₂ e emissions achieved since 2008 and outlook up to 2018 93: Non-normalised specific energy-related greenhouse gas (GHG) emissions (kg CO ₂ e/m ²) ³ | | | | External assurance (page 115) | Environment Pollution |
| G4 - EN17 | 80: Reduction in CO ₂ e emissions achieved since 2008 and outlook up to 2018 93: Non-normalised specific energy-related greenhouse gas (GHG) emissions (kg CO ₂ e/m ²) ³ 93: CO ₂ e emissions from Befimmo’s own corporate activities (tonnes CO ₂ e, kg CO ₂ e/m ² and tonnes CO ₂ e/PP) | | | | External assurance (page 115) | Environment Pollution |
| G4 - EN18 | 80: Reduction in CO ₂ e emissions achieved since 2008 and outlook up to 2018 93: Non-normalised specific energy-related greenhouse gas (GHG) emissions (kg CO ₂ e/m ²) ³ 98: Methodology - Calculation of specific consumption (kWh/m ² and litres/m ²) | | | | External assurance (page 115) | Environment Pollution |
| G4 - EN19 | 80: Reduction in CO ₂ e emissions achieved since 2008 and outlook up to 2018 93: Non-normalised specific energy-related greenhouse gas (GHG) emissions (kg CO ₂ e/m ²) ³ | | | | External assurance (page 115) | Environment Pollution |

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| DMA AND INDICATORS ¹ | ANNUAL FINANCIAL REPORT 2016 (PAGES) WWW.BEFIMMO.BE (LINKS) | OMISSIONS [A] MISSING INFORMATION | OMISSIONS [B] REASONS | OMISSIONS [C] EXPLANATION | EXTERNAL ASSURANCE ² | MAJOR PILLARS PRIORITIES OF BEFIMMO |
|---------------------------------|--|--|---|---|---------------------------------|---|
| EFFLUENTS AND WASTE | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo's commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - EN23 | 91: Total waste by type (tonnes) ³ 92: Treatment of waste from operational buildings (%) ³ | | | | External assurance (page 115) | Environment Pollution |
| G4 - EN26 | Waste water is discharged into public sewers. | | | | External assurance (page 115) | Environment Pollution |
| PRODUCTS AND SERVICES | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo's commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - EN27 | 107: Tenants - Provision of an environmental cooperation agreement 108: Tenants - Provision of a Building User Guide 108: Tenants - Helpsite 108: Tenants - Setting-up and provision of a communication platform 112: Governance – Raising awareness in maintenance companies | | | | No assurance | Tenants Dialogue Governance Ethics |
| COMPLIANCE | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo's commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - EN29 | 113: Energy performance (EPB) certificates and EPB certification for heating and air conditioning | | | | No assurance | Governance Compliance |
| TRANSPORT | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo's commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - EN30 | 95: CO ₂ e emissions related to Befimmo corporate transport (tonnes CO ₂ e) | Significant environmental impacts of product transportation, or transport of other merchandises and fabrics used by the organisation within the framework of its activity. | The information is currently unavailable. | The decision has been made to undertake a faisability study to create a carbon footprint of a part of or the complete portfolio and publish the conclusions in the next Annual Financial Report, in the CSR part. | No assurance | Environment Mobility |

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3. The detailed and complete tables, which include 4 years of reporting (2008 and 2014 to 2016) are published on the Company's website: www.befimmo.be/en/csr/priorities/environment.

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|--|--|---|---|--|---------------------------------|---------------------------------------|
| OVERALL | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo’s commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - EN31 | 80: Investments carried out since 2008 within the operating portfolio and renovation projects 86: Multi-annual investment plan | | | | No assurance | Environment Energy |
| SUPPLIER ENVIRONMENTAL ASSESSMENT | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo’s commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - EN32 | 110: Responsible value chain | Percentage of new suppliers controlled with the help of environmental criteria. | The information is currently unavailable. | Befimmo has initiated in the second half of 2015, and continued during 2016 a thorough analysis of its value chain to set up the Krajlic matrix for each family of “Corporate”, “Management” and “Sites” purchases. In 2017, Befimmo wants to define its operational criteria of sustainable purchases of materials/suppliers for the sub-categories of the “Building site” group, classed as “Leverage” in the Krajlic matrix. This objective should be achieved gradually over a period of 3 to 5 years, in a participatory manner with all stakeholders, i.e.: the internal Befimmo teams, the architects and consulting firms, as well as the contractors/suppliers. | No assurance | Governance Responsible value chain |
| G4 - EN33 | 110: Responsible value chain | Real and potential substantial negative impacts on the environment in the value chain and measures taken. | The information is currently unavailable. | Befimmo has initiated in the second half of 2015, and continued during 2016 a thorough analysis of its value chain to set up the Krajlic matrix for each family of “Corporate”, “Management” and “Sites” purchases. In 2017, Befimmo wants to define its operational criteria of sustainable purchases of materials/suppliers for the sub-categories of the “Building site” group, classed as “Leverage” in the Krajlic matrix. This objective should be achieved gradually over a period of 3 to 5 years, in a participatory manner with all stakeholders, i.e.: the internal Befimmo teams, the architects and consulting firms, as well as the contractors/suppliers. | No assurance | Governance Responsible value chain |

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|---|--|-----------------------------------|---|---|---------------------------------|---------------------------------------|
| CATEGORY: SOCIAL | | | | | | |
| SUB-CATEGORY: LABOUR PRACTICES AND DECENT WORK | | | | | | |
| EMPLOYMENT | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo's commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - LA1 | 99: Team – Social Indicators | Staff rotation rate. | The information is currently unavailable. | Befimmo publishes its absenteeism rate as well as its number of annual departures from and arrivals into the Company. Nevertheless, Befimmo decided to calculate the rotation rate and publish it in its next Annual Financial Report 2017. | No assurance | Team |
| G4 - LA2 | 99: Team – Social Indicators | | | | No assurance | Team |
| OCCUPATIONAL HEALTH AND SAFETY | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo's commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - LA6 | 99: Team – Social Indicators | | | | No assurance | Team Well-being |
| TRAINING AND EDUCATION | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo's commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - LA9 | 102: Team Appraisal and training | | | | No assurance | Team Appraisal and training |
| G4 - LA10 | 102: Team Appraisal and training | | | | No assurance | Team Appraisal and training |
| G4 - LA11 | 102: Team Appraisal and training | | | | No assurance | Team Appraisal and training |
| DIVERSITY AND EQUAL OPPORTUNITY | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo's commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - LA12 | 103: Composition of governance bodies and breakdown of employees by gender and age (as at 31 December 2016) | | | | No assurance | Team Ethics |

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|---|--|--|---|---|---------------------------------|---------------------------------------|
| SUPPLIER ASSESSMENT FOR LABOUR PRACTICES | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo’s commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - LA14 | 110: Responsible value chain | Percentage of new suppliers controlled with the help of labour criteria. | The information is currently unavailable. | Befimmo has initiated in the second half of 2015, and continued during 2016 a thorough analysis of its value chain to to set up the Krajlic matrix for each family of “Corporate”, “Management” and “Sites” purchases. In 2017, Befimmo wants to define its operational criteria of sustainable purchases of materials/suppliers for the sub-categories of the “Building site” group, classed as “Leverage” in the Krajlic matrix. This objective should be achieved gradually over a period of 3 to 5 years, in a participatory manner with all stakeholders, i.e.: the internal Befimmo teams, the architects and consulting firms, as well as the contractors/suppliers. | No assurance | Governance Responsible value chain |
| G4 - LA15 | 110: Responsible value chain | Significant real and potential negative impacts on labour in the value chain and measures taken. | The information is currently unavailable. | Befimmo has initiated in the second half of 2015, and continued during 2016 a thorough analysis of its value chain to to set up the Krajlic matrix for each family of “Corporate”, “Management” and “Sites” purchases. In 2017, Befimmo wants to define its operational criteria of sustainable purchases of materials/suppliers for the sub-categories of the “Building site” group, classed as “Leverage” in the Krajlic matrix. This objective should be achieved gradually over a period of 3 to 5 years, in a participatory manner with all stakeholders, i.e.: the internal Befimmo teams, the architects and consulting firms, as well as the contractors/suppliers. | No assurance | Governance Responsible value chain |
| LABOUR PRACTICES GRIEVANCE MECHANISMS | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo’s commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - LA16 | 103: Team – Ethics | | | | No assurance | Team Ethics |
| SUB-CATEGORY: HUMAN RIGHTS | | | | | | |
| NON-DISCRIMINATION | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo’s commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - HR3 | There were no cases of discrimination over the past fiscal year. | | | | No assurance | Governance Ethics |

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2. External assurance: In the context of the GRI reporting of its sustainable development indicators, Befimmo calls upon an external consultant to carry out a limited assurance review of the non-financial data. The report can be found on page 115 of the Annual Financial Report 2016.

| DMA AND INDICATORS ¹ | ANNUAL FINANCIAL REPORT 2016 (PAGES) WWW.BEFIMMO.BE (LINKS) | OMISSIONS [A] MISSING INFORMATION | OMISSIONS [B] REASONS | OMISSIONS [C] EXPLANATION | EXTERNAL ASSURANCE ² | MAJOR PILLARS PRIORITIES OF BEFIMMO |
|--|--|---|---|---|---------------------------------|---------------------------------------|
| SUPPLIERS HUMAN RIGHTS ASSESSMENT | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo's commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - HR10 | 110: Responsible value chain | Percentage of new suppliers controlled by using criteria related to human rights. | The information is currently unavailable. | Befimmo has initiated in the second half of 2015, and continued during 2016 a thorough analysis of its value chain to to set up the Krajlic matrix for each family of "Corporate", "Management" and "Sites" purchases. In 2017, Befimmo wants to define its operational criteria of sustainable purchases of materials/suppliers for the sub-categories of the "Building site" group, classed as "Leverage" in the Krajlic matrix. This objective should be achieved gradually over a period of 3 to 5 years, in a participatory manner with all stakeholders, i.e.: the internal Befimmo teams, the architects and consulting firms, as well as the contractors/suppliers. | No assurance | Governance Responsible value chain |
| G4 - HR11 | 110: Responsible value chain | Significant, real and potential negative impacts on human rights within the value chain and measures taken. | The information is currently unavailable. | Befimmo has initiated in the second half of 2015, and continued during 2016 a thorough analysis of its value chain to to set up the Krajlic matrix for each family of "Corporate", "Management" and "Sites" purchases. In 2017, Befimmo wants to define its operational criteria of sustainable purchases of materials/suppliers for the sub-categories of the "Building site" group, classed as "Leverage" in the Krajlic matrix. This objective should be achieved gradually over a period of 3 to 5 years, in a participatory manner with all stakeholders, i.e.: the internal Befimmo teams, the architects and consulting firms, as well as the contractors/suppliers. | No assurance | Governance Responsible value chain |
| SUB-CATEGORY: SOCIETY | | | | | | |
| ANTI-CORRUPTION | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo's commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - SO4 | 112: Code of ethics, dealing code and governance charter | | | | No assurance | Governance Ethics |
| G4 - SO5 | There were no incidents of corruption over the past fiscal year. | | | | No assurance | Governance Ethics |
| ANTI-COMPETITIVE BEHAVIOUR | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo's commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - SO7 | There were no legal actions for anti-competitive behaviour, anti-trust or monopoly practices during the fiscal year. | | | | No assurance | Governance Ethics |

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| DMA AND INDICATORS ¹ | ANNUAL FINANCIAL REPORT 2016 (PAGES) WWW.BEFIMMO.BE (LINKS) | OMISSIONS [A] MISSING INFORMATION | OMISSIONS [B] REASONS | OMISSIONS [C] EXPLANATION | EXTERNAL ASSURANCE ² | MAJOR PILLARS PRIORITIES OF BEFIMMO |
|--|--|--|---|--|---------------------------------|---------------------------------------|
| COMPLIANCE | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo’s commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - SO8 | There were no sanctions over the past fiscal year. | | | | No assurance | Governance Compliance |
| SUPPLIER ASSESSMENT FOR IMPACTS ON SOCIETY | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo’s commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - SO10 | 110: Responsible value chain | Significant, real and potential negative impacts on society within the value chain and measures taken. | The information is currently unavailable. | Befimmo has initiated in the second half of 2015, and continued during 2016 a thorough analysis of its value chain to set up the Krajlic matrix for each family of “Corporate”, “Management” and “Sites” purchases. In 2017, Befimmo wants to define its operational criteria of sustainable purchases of materials/suppliers for the sub-categories of the “Building site” group, classed as “Leverage” in the Krajlic matrix. This objective should be achieved gradually over a period of 3 to 5 years, in a participatory manner with all stakeholders, i.e.: the internal Befimmo teams, the architects and consulting firms, as well as the contractors/suppliers. | No assurance | Governance Responsible value chain |
| GRIEVANCE MECHANISMS FOR IMPACTS ON SOCIETY | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo’s commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - SO11 | There was no legal action related to impact on society during the past fiscal year. | | | | No assurance | Governance Ethics |
| SUB-CATEGORY: PRODUCT RESPONSIBILITY | | | | | | |
| CUSTOMER HEALTH AND SAFETY | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo’s commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - PR2 | 108: Health and Safety – Incidents | | | | No assurance | Tenants Health & Safety |

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| DMA AND INDICATORS ¹ | ANNUAL FINANCIAL REPORT 2016 (PAGES) WWW.BEFIMMO.BE (LINKS) | OMISSIONS [A] MISSING INFORMATION | OMISSIONS [B] REASONS | OMISSIONS [C] EXPLANATION | EXTERNAL ASSURANCE ² | MAJOR PILLARS PRIORITIES OF BEFIMMO |
|---|--|---|---|--|---------------------------------|--|
| PRODUCT AND SERVICE LABELLING | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo's commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - PR3 | 95: Environmental Management System, ISO 14001 certified 95: BREEAM Design and Post Construction 96: BREEAM In-Use | | | | No assurance | Environment Certification |
| G4 - PR5 | www.befimmo.be/en/csr/stakeholders CSR Communication with external and internal stakeholders www.befimmo.be/en/csr/stakeholders CSR Analysis of stakeholders' expectations | Results of the client satisfaction surveys. | The information is currently unavailable. | One-to-one consultations with a limited number of tenants are carried out each year. The satisfaction surveys will be carried out once the extranet, destined to the tenants, is finalised (2017). | No assurance | Tenants Dialogue Governance Dialogue & Communication |
| MARKETING COMMUNICATIONS | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo's commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - PR7 | 110: Transparent communication There were no incidents of non-compliance with regulations concerning marketing communications during the past fiscal year. | | | | No assurance | Governance Dialogue & Communication Environment Certification |
| COMPLIANCE | | | | | | |
| G4 - DMA | 78, 82, 84, 99, 105, 109: CSR – Introduction to the four main pillars: Environment, Team, Tenants and Governance: Approach, stakeholder expectations, Befimmo's commitments 86: Investment criteria www.befimmo.be/en/investors/publications/csr-action-plans CSR Action Plan 2017: implementation, impacts, objectives | | | | External assurance (page 115) | |
| G4 - PR9 | 108: Health & Safety – Incidents | | | | No assurance | Tenants Health & Safety |
| SPECIFIC SECTOR | | | | | | |
| CONSTRUCTION & REAL ESTATE SECTOR SUPPLEMENT (CRESS) | | | | | | |
| CRE1 | 89: Total and specific energy consumption (GWh and kWh/m ²) ³ | | | | External assurance (page 115) | Environment Energy |
| CRE2 | 90: Water consumption (liter/m ²) ³ | | | | External assurance (page 115) | Environment Energy |
| CRE3 | 93: Energy-related greenhouse gas (GHG) emissions (kg CO ₂ e/m ²) ³ | | | | External assurance (page 115) | Environment Pollution |
| CRE8 | 95: BREEAM Design and Post Construction 96: BREEAM In-Use | | | | External assurance (page 115) | Environment Certification |

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3. The detailed and complete tables, which include 4 years of reporting (2008 and 2014 to 2016) are published on the Company's website: www.befimmo.be/en/csr/priorities/environment.