

# Appendix V : GRI Content Index<sup>1</sup>



GRI Standard	Disclosure	Page, URL or comment	External assurance <sup>2</sup>	SDG	
<b>GRI 101: Foundation 2016</b>	<b>1. Organizational profile</b>				
	102-1	Name of the organization	193		
	102-2	Activities, brands, products, and services	3,16		
	102-3	Location of headquarters	193		
	102-4	Location of operations	3,14,26,27,42		
	102-5	Ownership and legal form	192		
	102-6	Markets served	14,26,27,32,42		
	102-7	Scale of the organization	30,33,42,120,130	✓ <sup>3</sup>	
	102-8	Information on employees and other workers	120		8
	102-9	Supply Chain	17,46 <a href="#">Dialogue</a>		
	102-10	Significant changes to the organization and its supply chain	22,76,199		
	102-11	Precautionary principle or approach	47 <a href="#">CSR policy</a>		
	102-12	External initiatives	10 <a href="#">Dialogue</a>		
	102-13	Membership of associations	<a href="#">Dialogue</a>		
	<b>2. Strategy</b>				
	102-14	Statement from senior decision maker	5		
	102-15	Key impacts, risks, and opportunities	14,20,183,189,190		
	<b>3. Ethics and integrity</b>				
	102-16	Values, principles, standards, and norms of behavior	15,108,122,124		16
	102-17	Mechanisms for advice and concerns about ethics	108,111,114,190		16
	<b>4. Governance</b>				
	102-18	Governance structure	89,107		
	102-19	Delegating authority	20,96,107 <a href="#">Strategic axes</a>		
	<b>GRI 102: General Disclosures 2016</b>	102-20	Executive level responsibility for economic, environmental, and social topics	107	
		102-21	Consulting stakeholders on economic, environmental, and social topics	18,20	16
		102-22	Composition of the highest governance body and its committees	75,88	5,16
		102-23	Chair of the highest governance body	88,95	16
		102-24	Nominating and selecting the highest governance body	95	5,16
		102-25	Conflicts of interest	111,112	16
		102-26	Role of highest governance body in setting purpose, values, and strategy	96,107	16
		102-27	Collective knowledge of highest governance body	107,124	4
		102-28	Evaluating the highest governance body's performance	96,107	
		102-29	Identifying and managing economic, environmental, and social impacts	18,20,98,108	16
		102-30	Effectiveness of risk management processes	98,108	
		102-31	Review of economic, environmental, and social topics	108	
		102-32	Highest governance body's role in sustainability reporting	107	
		102-33	Communicating critical concerns	107,114,125	
		102-35	Remuneration policies	98,102	
		102-36	Process for determining remuneration	98,102	
		102-37	Stakeholders' involvement in remunerations	98	16
		<b>5. Stakeholder engagement</b>			
	102-40	List of stakeholder groups	19 <a href="#">Dialogue</a>		
	102-41	Collective bargaining agreements	120		8
	102-42	Identifying and selecting stakeholders	19,20 <a href="#">Dialogue</a>		
102-43	Approach to stakeholder engagement	19,20,119 <a href="#">Dialogue</a>			
102-44	Key topics and concerns raised	19,20,119 <a href="#">Dialogue</a>			

1 For more information concerning the GRI Standards, please visit the official GRI website: <https://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 222 of the Annual Financial Report 2017.

3 External assurance only for the "Consolidated statement of financial position" (Annual Financial Report 2017 - Statutory Auditor's report on page 172).

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GRI 102: General Disclosures 2016	<b>6. Reporting practice</b>			
	102-45	Entities included in the consolidated financial statements	2,117 All entities are included.	
	102-46	Defining report content and topic boundaries	19,20 <a href="#">Stakeholders and CSR policy</a>	
	102-47	List of material topics	18,19,20	
	102-48	Restatements of information	199,212	
	102-49	Changes in reporting	18,20,199 <a href="#">Stakeholders and CSR policy</a>	
	102-50	Reporting period	199	
	102-51	Date of most recent report	199	
	102-52	Reporting cycle	199	
	102-53	Contact point for questions regarding the report	199,225	
	102-54	Claims of reporting in accordance with the GRI Standards	2,21,199 This report has been prepared in accordance with the GRI Standards: Core option. <a href="#">GRI Reporting</a>	
	102-55	GRI content index	216 <a href="#">GRI Reporting</a>	
	102-56	External assurance	199	
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	18,19,20,21 <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources	
	103-2	The management approach and its components	18,19,20,21 <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources	16
	103-3	Evaluation of the management approach	18,19,20,21 <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources	

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<b>TOPIC-SPECIFIC STANDARDS (MATERIAL TOPICS)</b>					
<b>GRI 200: ECONOMIC STANDARD SERIES</b>					
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes 6 axes:</a> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>	16	
	103-2	The management approach and its components			
	103-3	Evaluation of the management approach			
<b>GRI 201: Economic Performance 2016</b>	201-1	Direct economic value generated and distributed	56,129	✓ <sup>2</sup>	8
	201-2	Financial implications and other risks and opportunities due to climate change	164	✓ <sup>2</sup>	8,13
	201-3	Defined benefit plan obligations and other retirement plans	164	✓ <sup>2</sup>	
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes 6 axes:</a> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>	16	
	103-2	The management approach and its components			
	103-3	Evaluation of the management approach			
<b>GRI 205: Anti-Corruption 2016</b>	205-2	Communication and training about anti-corruption policies and procedures	100%		16
	205-3	Confirmed incidents of corruption and actions taken	There were no incidents of corruption over the past fiscal year.		16
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes 6 axes:</a> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>	16	
	103-2	The management approach and its components			
	103-3	Evaluation of the management approach			
<b>GRI 206: Anti-Competitive Behavior 2016</b>	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no legal actions for anti-competitive behaviour, anti-trust or monopoly practices during the fiscal year.		16
<b>GRI 300: ENVIRONMENTAL STANDARD SERIES</b>					
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes 6 axes:</a> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>	16	
	103-2	The management approach and its components			
	103-3	Evaluation of the management approach			
<b>GRI 302: Energy 2016</b>	302-1	Energy consumption within the organization	49,75,126 <a href="#">Use of resources</a>	✓	7,8,12,13
	302-2	Energy consumption outside the organization	49,75 <a href="#">Use of resources</a>	✓	7,8,12,13
	302-3	Energy intensity	49,75,126 <a href="#">Use of resources</a>	✓	7,8,12,13
	302-4	Reduction of energy consumption	49,75 <a href="#">Use of resources</a>	✓	7,8,12,13
	302-5	Reduction in energy requirements of products and services	49,75 <a href="#">Use of resources</a>	✓	7,8,12,13
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes 6 axes:</a> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>	16	
	103-2	The management approach and its components			
	103-3	Evaluation of the management approach			
<b>GRI 303: Water 2016</b>	303-1	Water withdrawal by source	50,75 <a href="#">Use of resources</a>	✓	6
	303-3	Water recycled and reused	50,75 <a href="#">Use of resources</a>	✓	6,7,12

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2 This data was audited by the Statutory Auditor (Annual Financial Report 2017, Statutory Auditor's report on page 172).

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<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>		
	103-2 The management approach and its components			16
	103-3 Evaluation of the management approach			
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	48,75,126,127 <a href="#">Use of resources</a>	✓	3,12,13
	305-2 Energy indirect (Scope 2) GHG emissions	48,75 <a href="#">Use of resources</a>	✓	3,12,13
	305-3 Other indirect (Scope 3) GHG emissions	48,75,126 <a href="#">Use of resources</a>	✓	3,12,13
	305-4 GHG emissions intensity	48,75,212 <a href="#">Use of resources</a>	✓	12,13
	305-5 Reduction of GHG emissions	48,75 <a href="#">Use of resources</a>	✓	12,13
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>		
	103-2 The management approach and its components			16
	103-3 Evaluation of the management approach			
<b>GRI 306: Effluents and Waste 2016</b>	306-2 Waste by type and disposal method	52,75 <a href="#">Use of resources</a>	✓	3,6,12
	306-5 Water bodies affected by water discharges and/or runoff	Waste water is discharged into public sewers.	✓	6,15
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>		
	103-2 The management approach and its components			16
	103-3 Evaluation of the management approach			
<b>GRI 307: Environmental Compliance 2016</b>	307-1 Non-compliance with environmental laws and regulations	There were no fines for non-compliance over the past fiscal year.		16
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>		
	103-2 The management approach and its components			16
	103-3 Evaluation of the management approach			
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	0% <a href="#">Use of resources</a>		
	308-2 Negative environmental impacts in the supply chain and actions taken	0% 46 <a href="#">Use of resources</a>		

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<b>GRI 400: SOCIAL STANDARD SERIES</b>				
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>	
	103-2	The management approach and its components		16
	103-3	Evaluation of the management approach		
<b>GRI 401: Employment 2016</b>	401-1	New employee hires and employee turnover	75,120	5,8
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	75,120	8
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>	
	103-2	The management approach and its components		16
	103-3	Evaluation of the management approach		
<b>GRI 403: Occupational Health and Safety 2016</b>	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	75,120,123	3,8
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>	
	103-2	The management approach and its components		16
	103-3	Evaluation of the management approach		
<b>GRI 404: Training and Education 2016</b>	404-1	Average hours of training per year per employee	75,124	4,5,8
	404-2	Programs for upgrading employee skills and transition assistance programs	123,124	8
	404-3	Percentage of employees receiving regular performance and career development reviews	100% 75	5,8
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>	
	103-2	The management approach and its components		16
	103-3	Evaluation of the management approach		
<b>GRI 405: Diversity and Inclusion 2016</b>	405-1	Diversity of governance bodies and employees	75,121	5,8
	405-2	Ratio of basic salary and remuneration of women to men	75,120	5,8
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>	
	103-2	The management approach and its components		16
	103-3	Evaluation of the management approach		
<b>GRI 406: Non-discrimination 2016</b>	406-1	Incidents of discrimination and corrective actions taken	There were no cases of discrimination over the past fiscal year.	5,8,16
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>	
	103-2	The management approach and its components		16
	103-3	Evaluation of the management approach		
<b>GRI 413: Local Communities 2016</b>	413-1	Operations with local community engagement, impact assessments, and development programs	29,123 <a href="#">Integration into the city</a>	

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<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>		
	103-2 The management approach and its components			16
	103-3 Evaluation of the management approach			
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	0% <a href="#">Dialogue</a>		5,8,16
	414-2 Negative social impacts in the supply chain and actions taken	0% <a href="#">Dialogue</a>		5,8,16
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>		
	103-2 The management approach and its components			16
	103-3 Evaluation of the management approach			
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories	29		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	29		16
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>		
	103-2 The management approach and its components			16
	103-3 Evaluation of the management approach			
<b>GRI 417: Marketing and Labeling 2016</b>	417-1 Requirements for product and service information and labeling	53		12
	417-3 Incidents of non-compliance concerning marketing communications	0 <a href="#">Setting an example</a>		16
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	18,19,20,21 - <a href="#">Strategic axes</a> <b>6 axes:</b> Integration into the city The world of work Setting an example Mobility Dialogue Use of resources <a href="#">Action Plan 2018</a>		
	103-2 The management approach and its components			16
	103-3 Evaluation of the management approach			
<b>GRI 419: Socioeconomic Compliance 2016</b>	419-1 Non-compliance with laws and regulations in the social and economic area	There were no sanctions over the past fiscal year.		16
<b>Environment</b>				
<b>CRE1: Building Energy Intensity 2016</b>		49,75 <a href="#">Use of resources</a>	✓	7,8,12,13
<b>CRE2: Building Water Intensity 2016</b>		50,75 <a href="#">Use of resources</a>	✓	6,12,13
<b>CRE3: Greenhouse gas emissions intensity from buildings 2016</b>		48,75 <a href="#">Use of resources</a>	✓	12,13
<b>Product Responsibility</b>				
<b>CRE8: Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment 2016</b>		53,75 <a href="#">Use of resources</a>	✓	12

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