

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

GRI STANDARD	DISCLOSURE	PAGE, URL OR COMMENT	EXTERNAL ASSURANCE <sup>2</sup>	SDG		
GRI 101: Foundation 2016	1. Organizational profile					
	102-1	Name of the organization	208			
	102-2	Activities, brands, products, and services	Introduction,19			
	102-3	Location of headquarters	208			
	102-4	Location of operations	19,22,23,45,54			
	102-5	Ownership and legal form	208			
	102-6	Markets served	Introduction,19,22,23,45,54			
	102-7	Scale of the organization	43,46,54,107,155	✓ <sup>3</sup>		
	102-8	Information on employees and other workers	106,107,108		8	
	102-9	Supply Chain	20,56 <a href="#">Dialogue</a>			
	102-10	Significant changes to the organization and its supply chain	32,38,215			
	102-11	Precautionary principle or approach	56,57 <a href="#">CSR policy</a>			
	102-12	External initiatives	28 <a href="#">Dialogue</a>			
	102-13	Membership of associations	<a href="#">Dialogue</a>			
	GRI 102: General Disclosures 2016	2. Strategy				
		102-14	Statement from senior decision maker	13		
		102-15	Key impacts, risks, and opportunities	6,10,12,19,20,21		
		3. Ethics and integrity				
		102-16	Values, principles, standards, and norms of behavior	18,105,138		16
		102-17	Mechanisms for advice and concerns about ethics	12,138,141,144		16
		4. Governance				
		102-18	Governance structure	119,138		
		102-19	Delegating authority	21,126,138 <a href="#">Strategic axes</a>		
		102-20	Executive level responsibility for economic, environmental, and social topics	138		
		102-21	Consulting stakeholders on economic, environmental, and social topics	19,20,21		16
		102-22	Composition of the highest governance body and its committees	88,118		5,16
		102-23	Chair of the highest governance body	118,124,125		16
		102-24	Nominating and selecting the highest governance body	124,125		5,16
		102-25	Conflicts of interest	141,142		16
		102-26	Role of highest governance body in setting purpose, values, and strategy	125,126,138		
		102-27	Collective knowledge of highest governance body	108,138		4
		102-28	Evaluating the highest governance body's performance	125,126,138		
		102-29	Identifying and managing economic, environmental, and social impacts	20,21,128,138		16
		102-30	Effectiveness of risk management processes	128,138		
		102-31	Review of economic, environmental, and social topics	138		
		102-32	Highest governance body's role in sustainability reporting	138		
		102-33	Communicating critical concerns	106,112,138,144		
102-35		Remuneration policies	128,133			
102-36		Process for determining remuneration	128,133			
102-37		Stakeholders' involvement in remunerations	128		16	
5. Stakeholder engagement						
102-40		List of stakeholder groups	<a href="#">Stakeholders Dialogue</a>			
102-41		Collective bargaining agreements	106		8	
102-42		Identifying and selecting stakeholders	<a href="#">Stakeholders Dialogue</a>			
102-43		Approach to stakeholder engagement	<a href="#">Stakeholders Dialogue</a>			
102-44		Key topics and concerns raised	112 <a href="#">Stakeholders 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 246 of the Annual Financial Report 2018.

3 External assurance only for the "Consolidated statement of financial position" (Annual Financial Report 2018 - Statutory Auditor's report on page 200).

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GRI 102: General Disclosures 2016	6. Reporting practice			
	102-45	Entities included in the consolidated financial statements	148 All entities are included.	
	102-46	Defining report content and topic boundaries	19,20,21 <a href="#">Stakeholders and CSR policy</a>	
	102-47	List of material topics	19,20,21	
	102-48	Restatements of information	215,238	
	102-49	Changes in reporting	20,21,215 <a href="#">Stakeholders and CSR policy</a>	
	102-50	Reporting period	215	
	102-51	Date of most recent report	215	
	102-52	Reporting cycle	215	
	102-53	Contact point for questions regarding the report	215,249	
	102-54	Claims of reporting in accordance with the GRI Standards	Introduction,215 This report has been prepared in accordance with the GRI Standards, Core option. <a href="#">GRI Reporting</a>	
	102-55	GRI content index	242 <a href="#">GRI Reporting</a>	
	102-56	External assurance	215	
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	19,20,21 <a href="#">Strategic axes</a> 6 axes: Integration into the city The world of work Setting an example Mobility Dialogue Use of resources	
	103-2	The management approach and its components	19,20,21 <a href="#">Strategic axes</a> 6 axes: Integration into the city The world of work Setting an example Mobility Dialogue Use of resources	1,5,8,16
	103-3	Evaluation of the management approach	19,20,21 <a href="#">Strategic axes</a> 6 axes: 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>					
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	68,154	✓ <sup>2</sup>	5,7,8,9
	201-2	Financial implications and other risks and opportunities due to climate change	190	✓ <sup>2</sup>	13
	201-3	Defined benefit plan obligations and other retirement plans	190	✓ <sup>2</sup>	
GRI 205: Anti-Corruption 2016	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
GRI 206: Anti-Competitive Behavior 2016	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>					
GRI 302: Energy 2016	302-1	Energy consumption within the organization	59,88,114 <a href="#">Use of resources</a>	✓	7,8,12,13
	302-2	Energy consumption outside the organization	59,88 <a href="#">Use of resources</a>	✓	7,8,12,13
	302-3	Energy intensity	59,88,114 <a href="#">Use of resources</a>	✓	7,8,12,13
	302-4	Reduction of energy consumption	59,88 <a href="#">Use of resources</a>	✓	7,8,12,13
	302-5	Reduction in energy requirements of products and services	59,88 <a href="#">Use of resources</a>	✓	7,8,12,13
GRI 303: Water 2016	303-1	Water withdrawal by source	60,88 <a href="#">Use of resources</a>	✓	6
	303-3	Water recycled and reused	60,88 <a href="#">Use of resources</a>	✓	6,8,12
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	58,88,114,115 <a href="#">Use of resources</a>	✓	3,12,13,15
	305-2	Energy indirect (Scope 2) GHG emissions	58,88 <a href="#">Use of resources</a>	✓	3,12,13,15
	305-3	Other indirect (Scope 3) GHG emissions	58,88,114 <a href="#">Use of resources</a>	✓	3,12,13,15
	305-4	GHG emissions intensity	58,88,238 <a href="#">Use of resources</a>	✓	13,15
	305-5	Reduction of GHG emissions	58,88 <a href="#">Use of resources</a>	✓	13,15
GRI 306: Effluents and Waste 2016	306-2	Waste by type and disposal method	61,88 <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
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	There were no fines for non-compliance over the past fiscal year.		16
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3% <a href="#">Use of resources</a>		
	308-2	Negative environmental impacts in the supply chain and actions taken	56 <a href="#">Use of resources</a>		

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2 This data was audited by the Statutory Auditor (Annual Financial Report 2018, Statutory Auditor's report on page 200).

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<b>GRI 400: SOCIAL STANDARD SERIES</b>				
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	88,106,107	5,8
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	88,106,107,108	8
GRI 403: Occupational Health and Safety 2016	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	88,110,111	3,8
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	88,107	4,5,8
	404-2	Programs for upgrading employee skills and transition assistance programs	106,107,110,111	8
	404-3	Percentage of employees receiving regular performance and career development reviews	100% 88	5,8
GRI 405: Diversity and Inclusion 2016	405-1	Diversity of governance bodies and employees	88,108	5,8
	405-2	Ratio of basic salary and remuneration of women to men	88,106,107	5,8,9
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	There were no cases of discrimination over the past fiscal year.	5,8,16
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	27,112,113 <a href="#">Integration into the city</a>	
GRI 414: Supplier Social Assessment 2016	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
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	27	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	27	16
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	63	12
	417-3	Incidents of non-compliance concerning marketing communications	0 <a href="#">Setting an example</a>	16
GRI 419: Socioeconomic Compliance 2016	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>				
CRE1: Building Energy Intensity 2016			59,88 <a href="#">Use of resources</a>	✓ 7,8,12,13
CRE2: Building Water Intensity 2016			60,88 <a href="#">Use of resources</a>	✓ 6,8,12
CRE3: Greenhouse gas emissions intensity from buildings 2016			58,88 <a href="#">Use of resources</a>	✓ 13,15
<b>Product Responsibility</b>				
CRE8: Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment 2016			63,88 <a href="#">Use of resources</a>	✓ 4,6,7,8,10, 11,12,13

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