

Appendix VII: GRI Content Index¹

GRI STANDARD	DISCLOSURE	PAGE, URL OR COMMENT	EXTERNAL ASSURANCE ²	SDG	
GRI 101: Foundation 2016	1. Organizational profile				
	102-1	Name of the organization	210		
	102-2	Activities, brands, products, and services	4,30		
	102-3	Location of headquarters	210		
	102-4	Location of operations	30,33,51,54,60		
	102-5	Ownership and legal form	210		
	102-6	Markets served	4,30,33,51,54,60		
	102-7	Scale of the organization	52,53,60,112,153	✓ ³	
	102-8	Information on employees and other workers	112,113,114		8
	102-9	Supply Chain	32,65 Dialogue		
	102-10	Significant changes to the organization and its supply chain	40,56,57,58,218		
	102-11	Precautionary principle or approach	65 CSR policy		
	GRI 102: General Disclosures 2016	102-12	External initiatives	39 Dialogue	
102-13		Membership of associations	Dialogue		
2. Strategy					
102-14		Statement from senior decision maker	23		
102-15		Key impacts, risks, and opportunities	7,30,31,32		
3. Ethics and integrity					
102-16		Values, principles, standards, and norms of behavior	29,111,141		16
102-17		Mechanisms for advice and concerns about ethics	21,141,142,145,147		16
4. Governance					
102-18		Governance structure	121,141		
102-19		Delegating authority	32,128,141 Strategic axes		
102-20		Executive level responsibility for economic, environmental, and social topics	141		
102-21		Consulting stakeholders on economic, environmental, and social topics	30,31,32		16
102-22		Composition of the highest governance body and its committees	95,120		5,16
102-23		Chair of the highest governance body	120,127		16
102-24		Nominating and selecting the highest governance body	127		5,16
102-25		Conflicts of interest	145		16
102-26		Role of highest governance body in setting purpose, values, and strategy	127,141		
102-27		Collective knowledge of highest governance body	114,141		4
102-28		Evaluating the highest governance body's performance	127,128,141		
102-29		Identifying and managing economic, environmental, and social impacts	31,32,65,129,141		16
102-30		Effectiveness of risk management processes	129,142		
102-31		Review of economic, environmental, and social topics	141		
102-32		Highest governance body's role in sustainability reporting	141		
102-33		Communicating critical concerns	112,115,117,141,147		
102-35		Remuneration policies	130,134		
102-36		Process for determining remuneration	130,134		
102-37		Stakeholders' involvement in remunerations	130		16
5. Stakeholder engagement					
102-40		List of stakeholder groups	Stakeholders Dialogue		
102-41		Collective bargaining agreements	112		8
102-42		Identifying and selecting stakeholders	Stakeholders Dialogue		
102-43	Approach to stakeholder engagement	Stakeholders Dialogue			
102-44	Key topics and concerns raised	117 Stakeholders Dialogue			

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 248 of the Annual Financial Report 2019.

3 External assurance only for the "Consolidated statement of financial position" (Annual Financial Report 2019 - Statutory Auditor's report on page 201).

GRI STANDARD	DISCLOSURE	PAGE, URL OR COMMENT	EXTERNAL ASSURANCE ¹	SDG
GRI 102: General Disclosures 2016	6. Reporting practice			
	102-45	Entities included in the consolidated financial statements	149 All entities are included.	
	102-46	Defining report content and topic boundaries	30,31,32 Stakeholders and CSR policy	
	102-47	List of material topics	30,31,32	
	102-48	Restatements of information	218,241	
	102-49	Changes in reporting	31,32,218 Stakeholders and CSR policy	
	102-50	Reporting period	218	
	102-51	Date of most recent report	218	
	102-52	Reporting cycle	218	
	102-53	Contact point for questions regarding the report	218,cover	
	102-54	Claims of reporting in accordance with the GRI Standards	5,218 This report has been prepared in accordance with the GRI Standards, Core option. GRI Reporting	
	102-55	GRI content index	244 GRI Reporting	
	102-56	External assurance	218	
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	30,31,32 Strategic axes 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	30,31,32 Strategic axes 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	30,31,32 Strategic axes 6 axes: Integration into the city The world of work Setting an example Mobility Dialogue Use of resources	

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TOPIC-SPECIFIC STANDARDS (MATERIAL TOPICS)					
GRI 200: ECONOMIC STANDARD SERIES					
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	76,152	✓ ²	5,7,8,9
	201-2	Financial implications and other risks and opportunities due to climate change	188	✓ ²	13
	201-3	Defined benefit plan obligations and other retirement plans	189,190	✓ ²	
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
GRI 300: ENVIRONMENTAL STANDARD SERIES					
GRI 302: Energy 2016	302-1	Energy consumption within the organization	67,95,118 Use of resources	✓	7,8,12,13
	302-2	Energy consumption outside the organization	67,95 Use of resources	✓	7,8,12,13
	302-3	Energy intensity	67,95,118 Use of resources	✓	7,8,12,13
	302-4	Reduction of energy consumption	67,95 Use of resources	✓	7,8,12,13
	302-5	Reduction in energy requirements of products and services	67,95 Use of resources	✓	7,8,12,13
GRI 303: Water 2016	303-1	Water withdrawal by source	68,95 Use of resources	✓	6
	303-3	Water recycled and reused	68,95 Use of resources	✓	6,8,12
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	66,95,118,119 Use of resources	✓	3,12,13,15
	305-2	Energy indirect (Scope 2) GHG emissions	66,95 Use of resources	✓	3,12,13,15
	305-3	Other indirect (Scope 3) GHG emissions	66,95,118 Use of resources	✓	3,12,13,15
	305-4	GHG emissions intensity	66,95,241 Use of resources	✓	13,15
	305-5	Reduction of GHG emissions	66,95 Use of resources	✓	13,15
GRI 306: Effluents and Waste 2016	306-2	Waste by type and disposal method	69,70,95 Use of resources	✓	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	6% Use of resources		
	308-2	Negative environmental impacts in the supply chain and actions taken	65 Use of resources		

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2 This data was audited by the Statutory Auditor (Annual Financial Report 2019, Statutory Auditor's report on page 201).

GRI STANDARD	DISCLOSURE	PAGE, URL OR COMMENT	EXTERNAL ASSURANCE ¹	SDG
GRI 400: SOCIAL STANDARD SERIES				
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	95,112	5,8
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	95,112,113,114	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	95,115	3,8
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	95,112	4,5,8
	404-2	Programs for upgrading employee skills and transition assistance programs	112,115	8
	404-3	Percentage of employees receiving regular performance and career development reviews	100% 95	5,8
GRI 405: Diversity and Inclusion 2016	405-1	Diversity of governance bodies and employees	95,114	5,8
	405-2	Ratio of basic salary and remuneration of women to men	95,112	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	37,117 Integration into the city	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	6% Dialogue	5,8,16
	414-2	Negative social impacts in the supply chain and actions taken	Dialogue	5,8,16
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	37	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	37	16
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	71	12
	417-3	Incidents of non-compliance concerning marketing communications	0 Setting an example	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
Environment				
CRE1: Building Energy Intensity 2016			67,95 Use of resources	✓ 7,8,12,13
CRE2: Building Water Intensity 2016			68,95 Use of resources	✓ 6,8,12
CRE3: Greenhouse gas emissions intensity from buildings 2016			66,95 Use of resources	✓ 13,15
Product Responsibility				
CRE8: Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment 2016			71,95 Use of resources	✓ 4,6,7,8,10, 11,12,13

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