

ESG foundations: GRI Content Index

Statement of use	Befimmo has reported the information cited in this GRI content index for the period of 1 January 2021 to 31 December 2021 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI standard	Disclosure	Location	External assurance ¹	SDG	
GRI 2: General Disclosures 2021	2-1	Organizational details	278		
	2-2	Entities included in the organization's sustainability reporting	286		
	2-3	Reporting period, frequency and contact point	286		
	2-4	Restatements of information	287		
	2-5	External assurance	276	V	
	2-6	Activities, value chain and other business relationships	17, 35, 45		
	2-7	Employees	85, 269		
	2-8	Workers who are not employees	269		
	2-9	Governance structure and composition	130		
	2-10	Nomination and selection of the highest governance body	138		5,16
	2-11	Chair of the highest governance body	138		16
	2-12	Role of the highest governance body in overseeing the management of impacts	138		
	2-13	Delegation of responsibility for managing impacts	138		
	2-14	Role of the highest governance body in sustainability reporting	57		
	2-15	Conflicts of interest	163		16
	2-16	Communication of critical concerns	160		
	2-17	Collective knowledge of the highest governance body	131		4,16
	2-18	Evaluation of the performance of the highest governance body	139		
	2-19	Remuneration policies	141, 148		
	2-20	Process to determine remuneration	148		
	2-21	Annual total compensation ratio	271		
	2-22	Statement on sustainable development strategy	20, 54		16
	2-23	Policy commitments	64		16
	2-24	Embedding policy commitments	64		16
	2-25	Processes to remediate negative impacts	60, 61, 140		16
	2-26	Mechanisms for seeking advice and raising concerns	61, 62, 160		16
	2-27	Compliance with laws and regulations	61, 87, 272		16
	2-28	Membership associations	264		17
	2-29	Approach to stakeholder engagement	264		17
	2-30	Collective bargaining agreements	87		8
GRI 3: Material Topics 2021	3-1	Process to determine material topics	60		
	3-2	List of material topics	62		
	3-3	Management of material topics	60, 274		
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	94, 184	V ²	1,5,8
	201-2	Financial implications and other risks and opportunities due to climate change	180, 248	V ²	8,13
	201-3	Defined benefit plan obligations and other retirement plans	223, 225	V ²	8
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	64		16
	205-3	Confirmed incidents of corruption and actions taken	0 incidents		16
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	0 legal actions		16
GRI 302: Energy 2016	302-1	Energy consumption within the organization	253	V	7,8,12,13
	302-2	Energy consumption outside of the organization	253		7,8,12,13
	302-3	Energy intensity	253	V	7,8,12,13
	302-4	Reduction of energy consumption	253		7,8,12,13
	302-5	Reductions in energy requirements of products and services	253		7,8,12,13

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. All data marked with a V has been verified by the auditor. The report can be found on page 276 of the present Report.

² External assurance only for the "Consolidated statement of financial position" (Statutory Auditor's report on page 234).

GRI 303: Water and Effluents 2018	303-3	Water withdrawal	77		6,12
	303-5	Water consumption	257	✓	6,12
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	252	✓	3,12,13,15
	305-2	Energy indirect (Scope 2) GHG emissions	252	✓	3,12,13,15
	305-3	Other indirect (Scope 3) GHG emissions	252	✓	3,12,13,15
	305-4	GHG emissions intensity	252	✓	13,15
	305-5	Reduction of GHG emissions	252		13,15
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	78		3,6,11,12
	306-2	Management of significant waste-related impacts	78		3,8,11,12
	306-3	Waste generated	258	✓	3,6,11,12
	306-4	Waste diverted from disposal	258	✓	3,11,12
	306-5	Waste directed to disposal	258	✓	3,6,11,12
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	66		12
	308-2	Negative environmental impacts in the supply chain and actions taken	66		12
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	88, 271	✓	5,8,10
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	87		3,5,8
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	87		8
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	89		3,8
	403-3	Occupational health services	89		3,8
	403-4	Worker participation, consultation, and communication on occupational health and safety	89		3,8,16
	403-5	Worker training on occupational health and safety	89, 90		3,4,8
	403-6	Promotion of worker health	89		3
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	89		3,8
	403-8	Workers covered by an occupational health and safety management system	89		3,8
	403-9	Work-related injuries	90, 272	✓	3,8,16
	403-10	Work-related ill health	272		3,8,16
	GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	88, 270	✓
404-2		Programs for upgrading employee skills and transition assistance programs	87		8
404-3		Percentage of employees receiving regular performance and career development reviews	270	✓	5,8,10
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	88, 269		5,8
	405-2	Ratio of basic salary and remuneration of women to men	88, 271	✓	5,8,10
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	87		5,8,16
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	64, 66, 87		8
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	64, 66, 87		5,8,16
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	64, 66, 87		5,8
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	93	✓	4,17
	413-2	Operations with significant actual and potential negative impacts on local communities	93		1
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	66		5,8,16
	414-2	Negative social impacts in the supply chain and actions taken	66		5,8,16
GRI 415: Public Policy 2016	415-1	Political contributions	265		16,17
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	92, 272	✓	3
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	92, 272	✓	16

GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	81, 259	12
	417-2	Incidents of non-compliance concerning product and service information and labeling	0 incidents	16
	417-3	Incidents of non-compliance concerning marketing communications	0 incidents	16
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	64, 167	16

SECTOR-SPECIFIC DISCLOSURE: CONSTRUCTION & REAL ESTATE (CRESS)

Category	Disclosure	Location	External assurance ¹	SDG	
Environment	CRE1	Building Energy Intensity	253	✓	7,8,12,13
	CRE2	Building Water Intensity	257	✓	6,8,12
	CRE3	Greenhouse gas emissions intensity from buildings	253	✓	13,15
Product Responsibility	CRE8	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment	259	✓	4,6,7,8, 10,11,12,13

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