

GRI CONTENT INDEX

GRI standard	Disclosure	Location	External assurance ¹	SDG	
Statement of use Befimmo has reported the information cited in this GRI content index for the period of 1 January 2022 to 31 December 2022 with reference to the GRI Standards.					
GRI 1 used GRI 1: Foundation 2021					
GRI 2: General Disclosures 2021	2-1	Organizational details	247		
	2-2	Entities included in the organization's sustainability reporting	250		
	2-3	Reporting period, frequency and contact point	250		
	2-4	Restatements of information	NA		
	2-5	External assurance	243	V	
	2-6	Activities, value chain and other business relationships	14, 34, 46		
	2-7	Employees	87, 233		
	2-8	Workers who are not employees	234		
	2-9	Governance structure and composition	114, 115		
	2-10	Nomination and selection of the highest governance body	119		5,16
	2-11	Chair of the highest governance body	119		16
	2-12	Role of the highest governance body in overseeing the management of impacts	119		
	2-13	Delegation of responsibility for managing impacts	119		
	2-14	Role of the highest governance body in sustainability reporting	58		
	2-15	Conflicts of interest	136		16
	2-16	Communication of critical concerns	133		
	2-17	Collective knowledge of the highest governance body	115		4,16
	2-18	Evaluation of the performance of the highest governance body	121		
	2-19	Remuneration policies	123, 130		
	2-20	Process to determine remuneration	130		
	2-21	Annual total compensation ratio	235		
	2-22	Statement on sustainable development strategy	18, 54		16
	2-23	Policy commitments	98		16
	2-24	Embedding policy commitments	98		16
	2-25	Processes to remediate negative impacts	66, 98, 122		16
	2-26	Mechanisms for seeking advice and raising concerns	66, 67, 133		16
	2-27	Compliance with laws and regulations	66, 89, 237		16
	2-28	Membership associations	239		17
	2-29	Approach to stakeholder engagement	238		17
	2-30	Collective bargaining agreements	90		8
GRI 3: Material Topics 2021	3-1	Process to determine material topics	61		
	3-2	List of material topics	67		
	3-3	Management of material topics	61, 241		
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	103, 156	1,5,8	
	201-2	Financial implications and other risks and opportunities due to climate change	62, 152, 229	8,13	
	201-3	Defined benefit plan obligations and other retirement plans	194, 195, 196	8	
	201-4	Financial assistance received from government	€0	8	
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	98, 140		
	205-2	Communication and training about anti-corruption policies and procedures	98, 140	16	
	205-3	Confirmed incidents of corruption and actions taken	0 incident	16	
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	0 legal action	16	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	69, 219	V	7,8,12,13
	302-2	Energy consumption outside of the organization	69, 219		7,8,12,13
	302-3	Energy intensity	69, 219	V	7,8,12,13
	302-4	Reduction of energy consumption	69, 219		7,8,12,13
	302-5	Reductions in energy requirements of products and services	69, 219		7,8,12,13
GRI 303: Water and Effluents 2018	303-3	Water withdrawal	76		6,12
	303-5	Water consumption	76, 223	V	6,12
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	218	V	3,12,13,15
	305-2	Energy indirect (Scope 2) GHG emissions	218	V	3,12,13,15
	305-3	Other indirect (Scope 3) GHG emissions	218	V	3,12,13,15
	305-4	GHG emissions intensity	218	V	13,15
	305-5	Reduction of GHG emissions	218		13,15
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	77		3,6,11,12
	306-2	Management of significant waste-related impacts	77		3,8,11,12
	306-3	Waste generated	224	V	3,6,11,12
	306-4	Waste diverted from disposal	224	V	3,11,12
	306-5	Waste directed to disposal	224	V	3,6,11,12
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	100		12
	308-2	Negative environmental impacts in the supply chain and actions taken	100		12

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 243 of the present Report.

GRI 401: Employment 2016	401-1	New employee hires and employee turnover	88, 235, 236	V	5,8,10
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	89		3,5,8
	401-3	Parental leave	237		5,8
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	90		8
	403-1	Occupational health and safety management system	91		3,8
	403-2	Hazard identification, risk assessment, and incident investigation			3,8
	403-3	Occupational health services	91		3,8
GRI 403: Occupational Health and Safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety	91		3,8,16
	403-5	Worker training on occupational health and safety	91		3,4,8
	403-6	Promotion of worker health	91		3
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	91		3,8
	403-8	Workers covered by an occupational health and safety management system	91, 236		3,8
	403-9	Work-related injuries	91, 236	V	3,8,16
	403-10	Work-related ill health	236		3,8,16
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	88, 235	V	4,5,8,10
	404-2	Programs for upgrading employee skills and transition assistance programs	88		8
	404-3	Percentage of employees receiving regular performance and career development reviews	235	V	5,8,10
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	88, 89, 233		5,8
	405-2	Ratio of basic salary and remuneration of women to men	88, 235	V	5,8,10
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	90		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	89, 94, 98, 100		8
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	89, 98, 100		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	89, 98, 100		5,8
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	96	V	4,17
	413-2	Operations with significant actual and potential negative impacts on local communities	96		1
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	100		5,8,16
	414-2	Negative social impacts in the supply chain and actions taken	100		5,8,16
GRI 415: Public Policy 2016	415-1	Political contributions	239		16,17
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	94, 237	V	3
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	94, 237	V	16
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labelling	80, 225		12
	417-2	Incidents of non-compliance concerning product and service information and labelling	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	98, 141		16

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

Category	Disclosure	Location	External assurance ¹	SDG	
Environment	CRE1	Building Energy Intensity	219	V	7,8,12,13
	CRE2	Building Water Intensity	223	V	6,8,12
	CRE3	Greenhouse gas emissions intensity from buildings	218, 219	V	13,15
Product Responsibility	CRE8	Type and number of sustainability certification, rating and labelling schemes for new construction, management, occupation and redevelopment	225	V	4,6,7,8, 10,11,12,13

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