



GRI content index¹

GRI STANDARD	DISCLOSURE	PAGE, URL OR COMMENT	EXTERNAL ASSURANCE ²	SDG
GRI 101: Foundation 2016				
GRI 102: General Disclosures 2016	1. Organizational profile			
	102-1 Name of the organization	AFR 214		
	102-2 Activities, brands, products, and services	AFR 25		
	102-3 Location of headquarters	AFR 214		
	102-4 Location of operations	AFR 25, 50, 53, 62		
	102-5 Ownership and legal form	AFR 214		
	102-6 Markets served	AFR 25, 50, 53, 62		
	102-7 Scale of the organization	AFR 51, 52, 62, 108, 154	√ ³	
	102-8 Information on employees and other workers	AFR 108, 109		8
	102-9 Supply Chain	AFR 32, 34, 56		
	102-10 Significant changes to the organization and its supply chain	AFR 38, 55, 56, 222		
	102-11 Precautionary principle or approach	AFR 7 SRE 40 Sustainability Policy		
	102-12 External initiatives	SRE 7, 18, 63		
	102-13 Membership of associations	SRE 18		
	2. Strategy			
	102-14 Statement from senior decision maker	AFR 19 SRE 8		
	102-15 Key impacts, risks, and opportunities	AFR 7, 25, 30		
	3. Ethics and integrity			
	102-16 Values, principles, standards, and norms of behavior	SRE 6, 55, 61, 71		16
	102-17 Mechanisms for advice and concerns about ethics	AFR 16, 141, 143 SRE 61, 71		16
	4. Governance			
	102-18 Governance structure	AFR 113 SRE 71		
	102-19 Delegating authority	AFR 32, 122 SRE 71		

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 89 of the Sustainability Report 2020.

3. External assurance only for the 'Consolidated statement of financial position' (Annual Financial Report 2020 - Statutory Auditor's report on page 204).



GRI STANDARD	DISCLOSURE	PAGE, URL OR COMMENT	EXTERNAL ASSURANCE ¹	SDG	
GRI 102: General Disclosures 2016	102-20	Executive level responsibility for economic, environmental, and social topics	SRE 71		
	102-21	Consulting stakeholders on economic, environmental, and social topics	SRE 11, 18	16	
	102-22	Composition of the highest governance body and its committees	AFR 90, 112 SRE 74	5,16	
	102-23	Chair of the highest governance body	AFR 112, 121	16	
	102-24	Nominating and selecting the highest governance body	AFR 121	5,16	
	102-25	Conflicts of interest	AFR 143	16	
	102-26	Role of highest governance body in setting purpose, values, and strategy	AFR 121 SRE 71		
	102-27	Collective knowledge of highest governance body	AFR 109, 114 SRE 71	4	
	102-28	Evaluating the highest governance body's performance	AFR 121, 122 SRE 71		
	102-29	Identifying and managing economic, environmental, and social impacts	AFR 123 SRE 11, 39	16	
	102-30	Effectiveness of risk management processes	AFR 123, 141		
	102-31	Review of economic, environmental, and social topics	SRE 39, 71		
	102-32	Highest governance body's role in sustainability reporting	SRE 71		
	102-33	Communicating critical concerns	AFR 141 SRE 71		
	102-35	Remuneration policies	AFR 124, 129		
	102-36	Process for determining remuneration	AFR 124, 129		
	102-37	Stakeholders' involvement in remunerations	AFR 124	16	
	5. Stakeholder engagement				
	102-40	List of stakeholder groups	SRE 13, 18		
	102-41	Collective bargaining agreements	SRE 56	8	
	102-42	Identifying and selecting stakeholders	SRE 13, 18		
	102-43	Approach to stakeholder engagement	SRE 13, 18		
	102-44	Key topics and concerns raised	SRE 13, 18		
	6. Reporting practice				
	102-45	Entities included in the consolidated financial statements	AFR 150 All entities are included.		
	102-46	Defining report content and topic boundaries	Sustainability Policy		
102-47	List of material topics	SRE 14			
102-48	Restatements of information	SRE 80, 92			
102-49	Changes in reporting	SRE 80, 92			
102-50	Reporting period	SRE 92			

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GRI 102: General Disclosures 2016	102-51	Date of most recent report	SRE 92	
	102-52	Reporting cycle	SRE 92	
	102-53	Contact point for questions regarding the report	SRE 93, 94	
	102-54	Claims of reporting in accordance with the GRI Standards	SRE 7, 92 <i>This report has been prepared in accordance with the GRI Standards, Core option.</i> GRI Reporting	
	102-55	GRI content index	SRE 76 GRI Reporting	
	102-56	External assurance	SRE 89	
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SRE 11	
	103-2	The management approach and its components	SRE 11	1,5,8,16
	103-3	Evaluation of the management approach	SRE 11	
TOPIC-SPECIFIC STANDARDS (MATERIAL TOPICS)				
GRI 200: ECONOMIC STANDARD SERIES				
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	AFR 70, 153	√ ² 5,7,8,9
	201-2	Financial implications and other risks and opportunities due to climate change	AFR 130, 192, 194	√ ² 13
	201-3	Defined benefit plan obligations and other retirement plans	AFR 192, 194	√ 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	<i>There were no incidents of corruption over the past fiscal year.</i>	16
GRI 206: Anti-Competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>There were no legal actions for anti-competitive behaviour, anti-trust or monopoly practices during the fiscal year.</i>	16
GRI 300: ENVIRONMENTAL STANDARD SERIES				
GRI 302: Energy 2016	302-1	Energy consumption within the organization	SRE 41, 83	√ 7,8,12,13
	302-2	Energy consumption outside the organization	SRE 41, 83	7,8,12,13
	302-3	Energy intensity	SRE 41, 83	√ 7,8,12,13
	302-4	Reduction of energy consumption	SRE 41, 83	7,8,12,13
	302-5	Reduction in energy requirements of products and services	SRE 41, 83	7,8,12,13
GRI 303: Water & effluents 2018	303-3	Water withdrawal	SRE 48, 86	6,8,12
	303-5	Water consumption	SRE 48, 86	√ 6,8,12
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	SRE 41, 83	√ 3,12,13,15
	305-2	Energy indirect (Scope 2) GHG emissions	SRE 41, 83	√ 3,12,13,15
	305-3	Other indirect (Scope 3) GHG emissions	SRE 41, 52, 83	√ 3,12,13,15
	305-4	GHG emissions intensity	SRE 41, 83	√ 13,15
	305-5	Reduction of GHG emissions	SRE 41, 83	13,15

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2. This data was audited by the Statutory Auditor (Annual Financial Report 2020, Statutory Auditor's report on page 204).



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GRI 306: Waste 2020	306-3 Waste generated	SRE 46, 87	✓	3,6,12
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	SRE 51		12
	308-2 Negative environmental impacts in the supply chain and actions taken	SRE 51		12
GRI 400: SOCIAL STANDARD SERIES				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SRE 57, 74	✓	5,8
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SRE 56, 74		8
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	SRE 59, 74	✓	3,8
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SRE 56, 57, 59, 74	✓	4,5,8
	404-2 Programs for upgrading employee skills and transition assistance programs	SRE 56, 57		8
	404-3 Percentage of employees receiving regular performance and career development reviews	SRE 57, 74	✓	5,8
GRI 405: Diversity and Inclusion 2016	405-1 Diversity of governance bodies and employees	SRE 58, 74		5,8
	405-2 Ratio of basic salary and remuneration of women to men	SRE 57, 74	✓	5,8,9
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SRE 62		5,8,16
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SRE 26, 60, 74	✓	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	SRE 23, 51		5,8,16
	414-2 Negative social impacts in the supply chain and actions taken	SRE 40		5,8,16
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SRE 32	✓	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SRE 32	✓	16
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SRE 33, 74		12
	417-3 Incidents of non-compliance concerning marketing communications	There were no incidents of non-compliance concerning marketing communications over the past fiscal year.		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		SRE 41, 74, 83	✓	7,8,12,13
CRE2: Building Water Intensity 2016		SRE 48, 74, 86	✓	6,8,12
CRE3: Greenhouse gas emissions intensity from buildings 2016		SRE 41, 74, 83	✓	13,15
PRODUCT RESPONSIBILITY				
CRE8: Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment 2016		SRE 33, 74	✓	4,6,7,8,10,11,12,13

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