

GRI disclosures

Appendix to Integrated Report 2018

	Title	Disclosure	Description	Comment/Reason for (partial) omission
General Disclosures				
NA	101 Foundation	101	General foundation	
2	102-1 General Disclosures	102-1	Name of the organisation	
9	102-2 General Disclosures	102-2	Activities, brands, products, and services	
2	102-3 General Disclosures	102-3	Location of headquarters	
9	102-4 General Disclosures	102-4	Number of countries where the organisation operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report	
215-219	102-5 General Disclosures	102-5	Ownership and legal form	
9	102-6 General Disclosures	102-6	Markets served	
4, 5, 9, 216	102-7 General Disclosures	102-7	Scale of the organisation	
38, 228	102-8 General Disclosures	102-8	Information on employees and other workers	
9-15, 230	102-9 General Disclosures	102-9	Supply chain	
9, 215-219	102-10 General Disclosures	102-10	Significant changes to the organisation and its supply chain	
32, 45-47, 63	102-11 General Disclosures	102-11	Precautionary Principle or approach	
20, 55, 75	102-12 General Disclosures	102-12	External initiatives	
See comment	102-13 General Disclosures	102-13	Membership of associations	https://www.bam.com/en/about-bam/charters-memberships-and-certifications
7	102-14 General Disclosures	102-14	Statement from senior decision-maker	
7, 9-15	102-15 General Disclosures	102-15	Key impacts, risks, and opportunities	
12-15	102-16 General Disclosures	102-16	Values, principles, standards, and norms of behavior	
40	102-17 General Disclosures	102-17	Mechanisms for advice and concerns about ethics	
67-71	102-18 General Disclosures	102-18	Governance structure	
70-77, 82,88	102-19 General Disclosures	102-19	Delegating authority	
70-77, 82,88	102-20 General Disclosures	102-20	Executive-level responsibility for economic, environmental, and social topics	
16-18	102-21 General Disclosures	102-21	Consulting stakeholders on economic, environmental, and social topics	
72-77	102-22 General Disclosures	102-22	Composition of the highest governance body and its committees	
70-77, 82-88	102-23 General Disclosures	102-23	Chair of the highest governance body	
70-77, 82-88	102-24 General Disclosures	102-24	Nominating and selecting the highest governance body	
70-77, 82-88	102-25 General Disclosures	102-25	Conflicts of interest	
70-77, 82-88	204-1 Procurement Practices	102-26	Role of highest governance body in setting purpose, values, and strategy	
70-77, 82-88	102-27 General Disclosures	102-27	Collective knowledge of highest governance body	
70-77, 82-88	102-28 General Disclosures	102-28	Evaluating the highest governance body's performance	
16-18, 226-231	102-29 General Disclosures	102-29	Identifying and managing economic, environmental, and social impacts	
67-71	102-30 General Disclosures	102-30	Effectiveness of risk management processes	
70-77, 82-88	102-31 General Disclosures	102-31	Review of economic, environmental, and social topics	
70-77, 82-88	102-32 General Disclosures	102-32	Highest governance body's role in sustainability reporting	
18-20, 40	102-33 General Disclosures	102-33	Communicating critical concerns	
NA	102-34 General Disclosures	102-34	Nature and total number of critical concerns	There have been no significant critical concerns communicated to the highest governance body
90-99	102-35 General Disclosures	102-35	Remuneration policies	
90-99	412-1 Human Rights Assessment	102-36	Process for determining remuneration	
82-88	102-37 General Disclosures	102-37	Stakeholders' involvement in remuneration	
39	102-38 General Disclosures	102-38	Annual total compensation ratio	
39	102-39 General Disclosures	102-39	Percentage increase in annual total compensation ratio	
16-18	102-40 General Disclosures	102-40	List of stakeholder groups	
See comment	102-41 General Disclosures	102-41	Collective bargaining agreements	68% of BAM's employees are covered by collective bargaining agreements
16-18	102-42 General Disclosures	102-42	Identifying and selecting stakeholders	
16-18	102-43 General Disclosures	102-43	Approach to stakeholder engagement	
16-19, 223-231	102-44 General Disclosures	102-44	Key topics and concerns raised	
213	102-45 General Disclosures	102-45	Entities included in the consolidated financial statements	
16-19, 223-231	102-46 General Disclosures	102-46	Defining report content and topic boundaries	
226-231	102-47 General Disclosures	102-47	List of material topics	
27, 205	102-48 General Disclosures	102-48	Restatements of information	
16-19, 223-231	102-49 General Disclosures	102-49	Changes in reporting	
223	102-50 General Disclosures	102-50	Reporting period	
See comment	102-51 General Disclosures	102-51	Date of most recent report	20-02-2018
227	102-52 General Disclosures	102-52	Reporting cycle	
223-225	102-53 General Disclosures	102-53	Contact Point for questions regarding the report	
223	102-54 General Disclosures	102-54	Claims of reporting in accordance with the GRI standards	
223	102-55 General Disclosures	102-55	GRI content index	https://www.bam.com/en/csr
88, 201-207, 223-225	102-56 General Disclosures	102-56	External assurance	
Innovation				
230	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
12-15, 230	103-2 Management Approach	103-2	The management approach and its components	
12-15	103-3 Management Approach	103-3	Evaluation of the management approach	
14	NA Innovation	NA	Innovation initiatives managed in the innovation funnel	
Financial Performance				
227	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
21-28, 227	103-2 Management Approach	103-2	The management approach and its components	
21-28	103-3 Management Approach	103-3	Evaluation of the management approach	
4-5, 21-28	201-1 Economic Performance	201-1	Direct economic value generated and distributed	
226-231	201-2 Economic Performance	201-2	Financial implications and other risks and opportunities due to climate change	

	Title	Disclosure	Description	Comment/Reason for (partial) omission
Project and Product Quality Control				
226	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
21-28, 226	103-2 Management Approach	103-2	The management approach and its components	
21-28	103-3 Management Approach	103-3	Evaluation of the management approach	
60	NA Quality and Control	NA	Data-driven tendering	
Employee recruitment, development and retention				
228	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
30-43, 228	103-2 Management Approach	103-2	The management approach and its components	
30-43	103-3 Management Approach	103-3	Evaluation of the management approach	
39	404-1 Training and Education	404-1	Average hours of training per year per employee	
4, 5, 9, 216	404-2 Training and Education	404-2	Programs for upgrading employee skills and transition assistance programs	
38	405-1 Diversity and Equal Opportunities	405-1	Diversity of governance bodies and employees	
Health and Safety				
226	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
30-43, 226	103-2 Management Approach	103-2	The management approach and its components	
30-43	103-3 Management Approach	103-3	Evaluation of the management approach	
226, 223-224	403-1 Occupational Health and Safety	403-1	Occupational health and safety management system	
32-36, 223-224, 226	403-2 Occupational Health and Safety	403-2	Hazard identification, risk assessment and incident investigation	BAM has omitted a (sub)part of the standards definition for this indicator since BAM is of the opinion that current indicator(s) cover the information needs of its stakeholders
35, 36, 223-224	403-9 Occupational Health	403-9	Work-related injuries	
35, 36	403-10 Occupational Health	403-10	Work-related ill health	
Business Conduct and Transparency				
227	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
30-43, 227	103-2 Management Approach	103-2	The management approach and its components	
30-43	103-3 Management Approach	103-3	Evaluation of the management approach	
40	205-1 Anti-corruption	205-1	Operations assessed for risks related to corruption	Risks related to corruption are assessed on operations in corruption sensitive areas. The Majority of BAM's operations is in areas with a low corruption perception index. Operations assessed for risk related to corruption are therefore not stated in % of operations assessed.
Procurement Strategy				
230	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
30-43, 230	103-2 Management Approach	103-2	The management approach and its components	
30-43	103-3 Management Approach	103-3	Evaluation of the management approach	
40, 42, 225, see comment	204-1 Procurement Practices	204-1	Proportion of spending on local suppliers	95% of procurement is spent locally
Local Community Engagement				
229	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
30-43, 229	103-2 Management Approach	103-2	The management approach and its components	
30-43	103-3 Management Approach	103-3	Evaluation of the management approach	
11, 42, 43	413-1 Local Communities	413-1	Operations with local community engagement, impact assessments and development programs	
Human Rights				
231	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
30-43, 231	103-2 Management Approach	103-2	The management approach and its components	
30-43	103-3 Management Approach	103-3	Evaluation of the management approach	
40	412-1 Human Rights Assessment	412-1	Operations that have been subject to human rights reviews or impact assessments	
Fair Taxes				
231	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
30-43, 231	103-2 Management Approach	103-2	The management approach and its components	
30-43	103-3 Management Approach	103-3	Evaluation of the management approach	
25	NA Fair Taxes		Taxes paid per country	
Circular Economy				
229	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
45-52, 229	103-2 Management Approach	103-2	The management approach and its components	
45-52	103-3 Management Approach	103-3	Evaluation of the management approach	
49	301-1 Materials	301-1	Materials used by weight or volume	Partial omission: Only reporting for the Netherlands
49	301-2 Materials	301-2	Recycled input materials used	Partial omission: Only reporting for the Netherlands
48-49, 223-225	306-2 Effluents and Waste	306-2	Waste by type and disposal method	Partial omission: Hazardous waste and non-hazardous waste are aggregated in the analysis
Energy and Emissions				
228	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
45-52, 228	103-2 Management Approach	103-2	The management approach and its components	
21-51, 227-229, 230-235	103-3 Management Approach	103-3	Evaluation of the management approach	
5, 44-47, 223-225	302-1 Energy	302-1	Energy consumption within the organisation	
44-47, 223-225	302-3 Energy	302-3	Energy intensity	
44-47, 48 52, 223-225	302-4 Energy	302-4	Reduction of energy consumption	
44-47, 48 52, 223-225	302-5 Energy	302-5	Reductions in energy requirements of products and services	
44-47, 223-225	305-1 Emissions	305-1	Direct (Scope 1) GHG emissions	
44-47, 223-225	305-2 Emissions	305-2	Energy indirect (Scope 2) GHG emissions	
44-47, 223-225	305-4 Emissions	305-4	GHG emissions intensity	
44-47, 223-225	305-5 Emissions	305-5	Reduction of GHG emissions	