

GRI disclosures

Appendix to Integrated Report 2019

	Title	Disclosure	Description	Comment/Reason for (partial) omission
General Disclosures				
N/A	101 Foundation	101	General foundation	
4	102-1 General Disclosures	102-1	Name of the organisation	
11	102-2 General Disclosures	102-2	Activities, brands, products, and services	
4	102-3 General Disclosures	102-3	Location of headquarters	
11	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	In 2019, BAM International operated in: Kenya, Sierra Leone, Tanzania, Indonesia, Australia, Antarctica, Costa Rica, Curacao, United Kingdom, United Arab Emirates, Oman, Canada
207-209	102-5 General Disclosures	102-5	Ownership and legal form	
11	102-6 General Disclosures	102-6	Markets served	
6,7,11,12	102-7 General Disclosures	102-7	Scale of the organisation	
36, 214	102-8 General Disclosures	102-8	Information on employees and other workers	
11-15, 221	102-9 General Disclosures	102-9	Supply chain	
11, 207-209	102-10 General Disclosures	102-10	Significant changes to the organisation and its supply chain	
30,42-48,63	102-11 General Disclosures	102-11	Precautionary Principle or approach	
16-18,19,66	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
9	102-14 General Disclosures	102-14	Statement from senior decision-maker	
9,50	102-15 General Disclosures	102-15	Key impacts, risks, and opportunities	
14-18	102-16 General Disclosures	102-16	Values, principles, standards, and norms of behavior	
37	102-17 General Disclosures	102-17	Mechanisms for advice and concerns about ethics	
63-65	102-18 General Disclosures	102-18	Governance structure	
66-67,71,73-79	102-19 General Disclosures	102-19	Delegating authority	
66-67,71,73-79	102-20 General Disclosures	102-20	Executive-level responsibility for economic, environmental, and social topics	
19-21	102-21 General Disclosures	102-21	Consulting stakeholders on economic, environmental, and social topics	
68-71	102-22 General Disclosures	102-22	Composition of the highest governance body and its committees	
63-65,73-79	102-23 General Disclosures	102-23	Chair of the highest governance body	
63-65,73-79	102-24 General Disclosures	102-24	Nominating and selecting the highest governance body	
63-65,73-79	102-25 General Disclosures	102-25	Conflicts of interest	
63-65,73-79	204-1 Procurement Practices	102-26	Role of highest governance body in setting purpose, values, and strategy	
63-65	102-27 General Disclosures	102-27	Collective knowledge of highest governance body	
63-65,73-79	102-28 General Disclosures	102-28	Evaluating the highest governance body's performance	
19-21,217-222	102-29 General Disclosures	102-29	Identifying and managing economic, environmental, and social impacts	
52-61	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	
19-21, 37	102-33 General Disclosures	102-33	Communicating critical concerns	
N/A	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
80-89	102-35 General Disclosures	102-35	Remuneration policies	
80-89	412-1 Human Rights Assessment	102-36	Process for determining remuneration	
73-79	102-37 General Disclosures	102-37	Stakeholders' involvement in remuneration	
30	102-38 General Disclosures	102-38	Annual total compensation ratio	
30	102-39 General Disclosures	102-39	Percentage increase in annual total compensation ratio	
19-21	102-40 General Disclosures	102-40	List of stakeholder groups	
See comment	102-41 General Disclosures	102-41	Collective bargaining agreements	62% of BAM's employees are covered by collective bargaining agreements
19-21	102-42 General Disclosures	102-42	Identifying and selecting stakeholders	
19-21	102-43 General Disclosures	102-43	Approach to stakeholder engagement	
19-21, 217-222	102-44 General Disclosures	102-44	Key topics and concerns raised	
205	102-45 General Disclosures	102-45	Entities included in the consolidated financial statements	
19-21, 214-216	102-46 General Disclosures	102-46	Defining report content and topic boundaries	
217-222	102-47 General Disclosures	102-47	List of material topics	
23,193	102-48 General Disclosures	102-48	Restatements of information	
19-21, 214-216	102-49 General Disclosures	102-49	Changes in reporting	
214	102-50 General Disclosures	102-50	Reporting period	
See comment	102-51 General Disclosures	102-51	Date of most recent report	26-02-2019
216	102-52 General Disclosures	102-52	Reporting cycle	
214-216	102-53 General Disclosures	102-53	Contact Point for questions regarding the report	
214	102-54 General Disclosures	102-54	Claims of reporting in accordance with the GRI standards	
223, website link	102-55 General Disclosures	102-55	GRI content index	https://www.bam.com/en/csr
214-216, 77, 193-201	102-56 General Disclosures	102-56	External assurance	
Innovation				
221	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
16-18, 221	103-2 Management Approach	103-2	The management approach and its components	
16-18	103-3 Management Approach	103-3	Evaluation of the management approach	
17	NA Innovation	NA	Innovation initiatives managed in the innovation funnel	
Financial Performance				
218	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
23-29,218	103-2 Management Approach	103-2	The management approach and its components	
23-29	103-3 Management Approach	103-3	Evaluation of the management approach	
6-7, 23-29	201-1 Economic Performance	201-1	Direct economic value generated and distributed	
217-222	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				
217	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
23-29, 217	103-2 Management Approach	103-2	The management approach and its components	
23-29	103-3 Management Approach	103-3	Evaluation of the management approach	
58	NA Quality and Control	NA	Data-driven tendering	
Employee recruitment, development and retention				
219	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
30-41, 219	103-2 Management Approach	103-2	The management approach and its components	
30-41	103-3 Management Approach	103-3	Evaluation of the management approach	
34-36	404-1 Training and Education	404-1	Average hours of training per year per employee	
34-36	404-2 Training and Education	404-2	Programs for upgrading employee skills and transition assistance programs	
36	405-1 Diversity and Equal Opportunities	405-1	Diversity of governance bodies and employees	
Health and Safety				
217	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
30-41, 217	103-2 Management Approach	103-2	The management approach and its components	
30-41	103-3 Management Approach	103-3	Evaluation of the management approach	
30-41, 58	403-1 Occupational Health and Safety	403-1	Occupational health and safety management system	
30-41, 58	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
30-41, 58	403-9 Occupational Health	403-9	Work-related injuries	
30-41, 58	403-10 Occupational Health	403-10	Work-related ill health	
Business Conduct and Transparency				
218	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
30-41, 218	103-2 Management Approach	103-2	The management approach and its components	
30-41	103-3 Management Approach	103-3	Evaluation of the management approach	
59	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				
221	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
30-41, 221	103-2 Management Approach	103-2	The management approach and its components	
30-41	103-3 Management Approach	103-3	Evaluation of the management approach	
214-216	204-1 Procurement Practices	204-1	Proportion of spending on local suppliers	95% of procurement is spent locally
Community Engagement				
220	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
30-41, 220	103-2 Management Approach	103-2	The management approach and its components	
30-41	103-3 Management Approach	103-3	Evaluation of the management approach	
12, 30-41	413-1 Local Communities	413-1	Operations with local community engagement, impact assessments and development programs	
Human Rights				
222	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
30-41, 222	103-2 Management Approach	103-2	The management approach and its components	
30-41	103-3 Management Approach	103-3	Evaluation of the management approach	
12, 30-41	412-1 Human Rights Assessment	412-1	Operations that have been subject to human rights reviews or impact assessments	
Fair Tax				
222	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
30-41, 222	103-2 Management Approach	103-2	The management approach and its components	
30-41	103-3 Management Approach	103-3	Evaluation of the management approach	
222	207-2 Tax governance	207-2	Tax governance, control and risk management	
Circular Economy				
220	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
42-49	103-2 Management Approach	103-2	The management approach and its components	
42-49	103-3 Management Approach	103-3	Evaluation of the management approach	
46-49	301-1 Materials	301-1	Materials used by weight or volume	Partial omission: Only reporting for the Netherlands
46-49	301-2 Materials	301-2	Recycled input materials used	Partial omission: Only reporting for the Netherlands
46-49	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				
219	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
42-49, 219	103-2 Management Approach	103-2	The management approach and its components	
22-42, 214-216, 219	103-3 Management Approach	103-3	Evaluation of the management approach	
43-45, 219	302-1 Energy	302-1	Energy consumption within the organisation	
43-45, 219	302-3 Energy	302-3	Energy intensity	
43-45, 219	302-4 Energy	302-4	Reduction of energy consumption	
43-45, 219	302-5 Energy	302-5	Reductions in energy requirements of products and services	
7, 43-45, 219	305-1 Emissions	305-1	Direct (Scope 1) GHG emissions	
43-45, 219	305-2 Emissions	305-2	Energy indirect (Scope 2) GHG emissions	
43-45, 219	305-4 Emissions	305-4	GHG emissions intensity	
43-45, 219	305-5 Emissions	305-5	Reduction of GHG emissions	