

GRI disclosures

Appendix to Integrated Report 2020

	Title	Disclosure	Description	Comment/Reason for (partial) omission
General Disclosures				
N/A	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	In 2020, BAM International operated in: Sierra Leone, Tanzania, Indonesia, Australia, Antarctica, United Kingdom, United Arab Emirates, Canada
201-203	102-5 General Disclosures	102-5	Ownership and legal form	
9	102-6 General Disclosures	102-6	Markets served	
6, 7, 9, 10	102-7 General Disclosures	102-7	Scale of the organisation	
29-32, 208-209	102-8 General Disclosures	102-8	Information on employees and other workers	Related to 102-8d: BAM often makes use of subcontractors who carry out part of the construction works on project sites. Related to 102-8e: No significant variations exist in the total number of employees reported.
9-10, 33, 215	102-9 General Disclosures	102-9	Supply chain	
9-10, 33, 215	102-10 General Disclosures	102-10	Significant changes to the organisation and its supply chain	
9-10, 201-203	102-11 General Disclosures	102-11	Precautionary Principle or approach	
See comment	102-12 General Disclosures	102-12	External initiatives	https://www.bam.com/en/about-bam/charters-memberships-and-certifications
See comment	102-13 General Disclosures	102-13	Membership of associations	https://www.bam.com/en/about-bam/charters-memberships-and-certifications
6	102-14 General Disclosures	102-14	Statement from senior decision-maker	
6, 42-43, 44-51	102-15 General Disclosures	102-15	Key impacts, risks, and opportunities	
29-32	102-16 General Disclosures	102-16	Values, principles, standards, and norms of behavior	
31-32	102-17 General Disclosures	102-17	Mechanisms for advice and concerns about ethics	
53-54	102-18 General Disclosures	102-18	Governance structure	
56-57, 61, 62-69	102-19 General Disclosures	102-19	Delegating authority	
56-57, 61, 62-69	102-20 General Disclosures	102-20	Executive-level responsibility for economic, environmental, and social topics	
14-17, 54	102-21 General Disclosures	102-21	Consulting stakeholders on economic, environmental, and social topics	
53-54, 62-69	102-23 General Disclosures	102-23	Chair of the highest governance body	The chair of the supervisory board is not an executive officer in the organization.
53-54, 62-69	102-24 General Disclosures	102-24	Nominating and selecting the highest governance body	
53-54, 62-69	102-25 General Disclosures	102-25	Conflicts of interest	
53-54, 62-69	204-1 Procurement Practices	102-26	Role of highest governance body in setting purpose, values, and strategy	
14-17, 211-216	102-29 General Disclosures	102-29	Identifying and managing economic, environmental, and social impacts	
45-51	102-30 General Disclosures	102-30	Effectiveness of risk management processes	
53-54, 62-69	102-31 General Disclosures	102-31	Review of economic, environmental, and social topics	
53-54, 62-69	102-32 General Disclosures	102-32	Highest governance body's role in sustainability reporting	
26-35	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
70-79	102-35 General Disclosures	102-35	Remuneration policies	
70-79	412-1 Human Rights Assessment	102-36	Process for determining remuneration	
70-79	102-37 General Disclosures	102-37	Stakeholders' involvement in remuneration	
31	102-38 General Disclosures	102-38	Annual total compensation ratio	
31	102-39 General Disclosures	102-39	Percentage increase in annual total compensation ratio	
14-17	102-40 General Disclosures	102-40	List of stakeholder groups	
See comment	102-41 General Disclosures	102-41	Collective bargaining agreements	63% of BAM's employees are covered by collective bargaining agreements
14-17	102-42 General Disclosures	102-42	Identifying and selecting stakeholders	
14-17	102-43 General Disclosures	102-43	Approach to stakeholder engagement	
14-17, 211-216	102-44 General Disclosures	102-44	Key topics and concerns raised	
199	102-45 General Disclosures	102-45	Entities included in the consolidated financial statements	
14-17, 208-210	102-46 General Disclosures	102-46	Defining report content and topic boundaries	
14-17	102-47 General Disclosures	102-47	List of material topics	
See comment	102-48 General Disclosures	102-48	Restatements of information	No restatements were included
208-210, 211-216	102-49 General Disclosures	102-49	Changes in reporting	
208	102-50 General Disclosures	102-50	Reporting period	
See comment	102-51 General Disclosures	102-51	Date of most recent report	20-02-2020
See comment	102-52 General Disclosures	102-52	Reporting cycle	BAM publishes an Integrated Report annually
2	102-53 General Disclosures	102-53	Contact Point for questions regarding the report	
208	102-54 General Disclosures	102-54	Claims of reporting in accordance with the GRI standards	
208, website link	102-55 General Disclosures	102-55	GRI content index	https://www.bam.com/en/csr
67, 185-195, 210	102-56 General Disclosures	102-56	External assurance	
Innovation				
215	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
11, 215	103-2 Management Approach	103-2	The management approach and its components	
11, 215	103-3 Management Approach	103-3	Evaluation of the management approach	
11, 17	NA Innovation	NA	Innovation initiatives managed in the innovation funnel	
Financial Performance				
212	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
19-25, 212	103-2 Management Approach	103-2	The management approach and its components	
19-25	103-3 Management Approach	103-3	Evaluation of the management approach	
4-5, 19-25	201-1 Economic Performance	201-1	Direct economic value generated and distributed	
39, 49	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				
211	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
211	103-2 Management Approach	103-2	The management approach and its components	
211	103-3 Management Approach	103-3	Evaluation of the management approach	
11	NA Quality and Control	NA	Data-driven tendering	
Employee recruitment, development and retention				
213	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
26-34, 213	103-2 Management Approach	103-2	The management approach and its components	
26-34	103-3 Management Approach	103-3	Evaluation of the management approach	
29-32	404-1 Training and Education	404-1	Average hours of training per year per employee	
29-32	404-2 Training and Education	404-2	Programs for upgrading employee skills and transition assistance programs	
29-32, 69	405-1 Diversity and Equal Opportunities	405-1	Diversity of governance bodies and employees	
Health and Safety				
211	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
26-34, 211	103-2 Management Approach	103-2	The management approach and its components	
26-34	103-3 Management Approach	103-3	Evaluation of the management approach	
26-34	403-1 Occupational Health and Safety	403-1	Occupational health and safety management system	
26-34, 48	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
26-34	403-9 Occupational Health	403-9	Work-related injuries	
26-34	403-10 Occupational Health	403-10	Work-related ill health	
Business Conduct and Transparency				
212	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
31-32, 212	103-2 Management Approach	103-2	The management approach and its components	
31-32	103-3 Management Approach	103-3	Evaluation of the management approach	
31-32, 50	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				
215	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
33, 215	103-2 Management Approach	103-2	The management approach and its components	
33	103-3 Management Approach	103-3	Evaluation of the management approach	
See comment	204-1 Procurement Practices	204-1	Proportion of spending on local suppliers	95% of procurement is spent locally
Community Engagement				
214	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
26-34, 214	103-2 Management Approach	103-2	The management approach and its components	
26-34	103-3 Management Approach	103-3	Evaluation of the management approach	
26-34	413-1 Local Communities	413-1	Operations with local community engagement, impact assessments and development programs	
Human Rights				
216	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
32-33, 216	103-2 Management Approach	103-2	The management approach and its components	
32-33, 216	103-3 Management Approach	103-3	Evaluation of the management approach	
32-33, 216	412-1 Human Rights Assessment	412-1	Operations that have been subject to human rights reviews or impact assessments	
Fair Tax				
216	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
216	103-2 Management Approach	103-2	The management approach and its components	
216	103-3 Management Approach	103-3	Evaluation of the management approach	
216	207-2 Tax governance	207-2	Tax governance, control and risk management	
Circular Economy				
214	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
36-41, 214	103-2 Management Approach	103-2	The management approach and its components	
36-41	103-3 Management Approach	103-3	Evaluation of the management approach	
36-41	301-1 Materials	301-1	Materials used by weight or volume	Partial omission: Only reporting for the Netherlands
36-41	301-2 Materials	301-2	Recycled input materials used	Partial omission: Only reporting for the Netherlands
36-41	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				
213	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
36-41, 213	103-2 Management Approach	103-2	The management approach and its components	
36-41, 213	103-3 Management Approach	103-3	Evaluation of the management approach	
36-41, 213	302-1 Energy	302-1	Energy consumption within the organisation	
36-41, 213	302-3 Energy	302-3	Energy intensity	
36-41, 213	302-4 Energy	302-4	Reduction of energy consumption	
36-41, 213	302-5 Energy	302-5	Reductions in energy requirements of products and services	
36-41, 213	305-1 Emissions	305-1	Direct (Scope 1) GHG emissions	
36-41, 213	305-2 Emissions	305-2	Energy indirect (Scope 2) GHG emissions	
36-41, 213	305-4 Emissions	305-4	GHG emissions intensity	
36-41, 213	305-5 Emissions	305-5	Reduction of GHG emissions	