

GRI disclosures

Appendix to Integrated Report 2021

	Title	Disclosure	Description	Comment/Reason for (partial) omission
General Disclosures				
N/A	101 Foundation	101	General foundation	
215	102-1 General Disclosures	102-1	Name of the organisation	
9, 10	102-2 General Disclosures	102-2	Activities, brands, products, and services	
215	102-3 General Disclosures	102-3	Location of headquarters	
9, 10	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	
199-201	102-5 General Disclosures	102-5	Ownership and legal form	
9, 10	102-6 General Disclosures	102-6	Markets served	
4, 5, 9, 10	102-7 General Disclosures	102-7	Scale of the organisation	
30-38, 210	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, 37-38	102-9 General Disclosures	102-9	Supply chain	
9-10, 11-13, 199-201	102-10 General Disclosures	102-10	Significant changes to the organisation and its supply chain	
9-10, 199-201	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
7	102-14 General Disclosures	102-14	Statement from senior decision-maker	
7, 11-13, 14-16, 30-38	102-16 General Disclosures	102-16	Values, principles, standards, and norms of behavior	
55-56	102-18 General Disclosures	102-18	Governance structure	
14-16	102-40 General Disclosures	102-40	List of stakeholder groups	
See comment	102-41 General Disclosures	102-41	Collective bargaining agreements	64% of BAM's employees are covered by collective bargaining agreements.
14-16	102-42 General Disclosures	102-42	Identifying and selecting stakeholders	
14-16	102-43 General Disclosures	102-43	Approach to stakeholder engagement	
14-16, 208-211	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	
14-16, 206-207	102-46 General Disclosures	102-46	Defining report content and topic boundaries	
14-16, 208-211	102-47 General Disclosures	102-47	List of material topics	
36, 40-45	102-48 General Disclosures	102-48	Restatements of information	Historic (2015-2020) CO2 figures restated due to deconsolidation of asphalt plants (see page 40 for explanation). Annual compensation ratio for Germany 2020 restated to 4.9 (see page 36 for explanation).
206-207, 208-211	102-49 General Disclosures	102-49	Changes in reporting	
206-207	102-50 General Disclosures	102-50	Reporting period	
See comment	102-51 General Disclosures	102-51	Date of most recent report	24-02-2021
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	
206-207	102-54 General Disclosures	102-54	Claims of reporting in accordance with the GRI standards	
206-207, website link	102-55 General Disclosures	102-55	GRI content index	https://www.bam.com/en/csr
206-207, 67, 183-193	102-56 General Disclosures	102-56	External assurance	
Financial Performance				
208	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
208, 21-27	103-2 Management Approach	103-2	The management approach and its components	
21-27	103-3 Management Approach	103-3	Evaluation of the management approach	
4-5, 21-27	201-1 Economic Performance	201-1	Direct economic value generated and distributed	
40-45, 47-53	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				
208	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
208	103-2 Management Approach	103-2	The management approach and its components	
208	103-3 Management Approach	103-3	Evaluation of the management approach	
Employee recruitment, development and retention				
210	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
33-38, 210	103-2 Management Approach	103-2	The management approach and its components	
33-38	103-3 Management Approach	103-3	Evaluation of the management approach	
33-38	404-2 Training and Education	404-2	Programs for upgrading employee skills and transition assistance programs	
33-38, 67-73	405-1 Diversity and Equal Opportunities	405-1	Diversity of governance bodies and employees	
Health and Safety				
210	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
30-33, 210	103-2 Management Approach	103-2	The management approach and its components	
30-33	103-3 Management Approach	103-3	Evaluation of the management approach	
30-33	403-1 Occupational Health and Safety	403-1	Occupational health and safety management system	
30-33	403-9 Occupational Health	403-9	Work-related injuries	BAM only reports externally on work-related injuries of BAM employees.
Digitalisation and industrialisation				
209	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
209	103-2 Management Approach	103-2	The management approach and its components	
209	103-3 Management Approach	103-3	Evaluation of the management approach	
Circularity				
211	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
40-45, 211	103-2 Management Approach	103-2	The management approach and its components	
40-45	103-3 Management Approach	103-3	Evaluation of the management approach	
40-45	301-1 Materials	301-1	Materials used by weight or volume	Partial omission: Only reporting for the Netherlands
40-45	301-2 Materials	301-2	Recycled input materials used	Partial omission: Only reporting for the Netherlands
40-45	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
Decarbonisation				
217	103-1 Management Approach	103-1	Explanation of the material topic and its boundary	
40-45, 209	103-2 Management Approach	103-2	The management approach and its components	
40-45	103-3 Management Approach	103-3	Evaluation of the management approach	
40-45	302-1 Energy	302-1	Energy consumption within the organisation	
40-45	302-3 Energy	302-3	Energy intensity	
40-45	302-4 Energy	302-4	Reduction of energy consumption	
40-45	302-5 Energy	302-5	Reductions in energy requirements of products and services	
40-45	305-1 Emissions	305-1	Direct (Scope 1) GHG emissions	
40-45	305-2 Emissions	305-2	Energy indirect (Scope 2) GHG emissions	
40-45	305-4 Emissions	305-4	GHG emissions intensity	
40-45	305-5 Emissions	305-5	Reduction of GHG emissions	