**GRI disclosures**

**Appendix to annual report 2022**

BAM has included the GRI Topic Standards that are relevant to the Company.

### General Disclosures

<table>
<thead>
<tr>
<th>Chapter (Sub)chapter name</th>
<th>Disclosure</th>
<th>Description</th>
<th>Comment/Reason for (partial) omission</th>
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<tbody>
<tr>
<td>The organization and its reporting practices</td>
<td>N/A</td>
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<tr>
<td>2.1 Organisation</td>
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<td>Organisational details</td>
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<td>Restatements of information</td>
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### Activities and workers

| 2.1 | Business model and Value creation model | 2-6 | Activities, value chain and other business relationships | |
| 2.6 | Ensuring compliance and due diligence activities in the chain of subcontractors and suppliers | | |
| 3.2 | Human Resources | 2-7 | Employees | |
| 3.2 | Safety | 2-8 | Workers who are not employees | |

### Governance

| 5.1 | Corporate governance | 2-9 | Governance structure and composition | Supervisory Board Rules (link) |
| 5.1 | Supervisory Board and Executive Board | | |
| 6.1 | Report of the Supervisory Board to shareholders | 2-10 | Nomination and selection of the highest governance body | Supervisory Board Rules (link) |
| 6.1 | | | Executive Board and Executive Committee Rules (link) |
| 6.1 | Composition, diversity and independence | 2-11 | Chair of the highest governance body | |
| 2.3 | Stakeholder engagement | 2-12 | Statement on sustainable development strategy | |
| 6.1 | Corporate governance | | |
| 6.1 | Report of the Supervisory Board to shareholders | | |
| 6.1 | Sustainability, responsibility and delegation | 2-13 | Delegation of responsibility for managing impacts | Supervisory Board Rules (link) |
| 6.1 | Report of the Supervisory Board to shareholders | | |
| 2.3 | Stakeholder engagement | 2-14 | Role of the highest governance body in sustainability reporting | Supervisory Board Rules (link) |
| 5.1 | Sustainability, responsibility and delegation | | |
| 6.1 | Report of the Supervisory Board to shareholders | | |
| 6.1 | Independence | 2-15 | Conflicts of interest | Omission: Disclosure not applicable since no conflicts of interest took place. |
| 6.1 | Meetings and topics | 2-16 | Communication of critical concerns | |
| 6.1 | Sustainability, responsibility and delegation | | |
| 6.1 | Report of the Supervisory Board to shareholders | | |
| 6.1 | Supervisory Board committee activities in 2022 | 2-17 | Collective knowledge of the highest governance body | |
| 6.1 | Performance assessments, induction and training | 2-18 | Evaluation of the performance of the highest governance body | |
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| 6.2 | Remuneration report | 2-20 | Process to determine remuneration | |
| 6.2 | Internal pay ratio and five-year analysis | 2-21 | Annual total compensation ratio | |

### Strategy, policies and practices

| 1 | Message from the CEO | 2-22 | Statement on sustainable development strategy | |
| 2.2 | Sustainability strategy | 2-23 | Policy commitments | Business Principles (link) |
| 3.2 | Human Rights | | |
| 2.2 | Sustainability strategy | 2-24 | Embedding policy commitments | |
| 3.2 | Human Rights | | |
| 2.3 | Stakeholder engagement | 2-25 | Processes to remediate negative impacts | |
| 3.2 | Business conduct and transparency | | |
| 6.1 | Meetings and topics | | |
| 3.2 | See comment | | |
| 3.2 | Business conduct and transparency | 2-26 | Mechanisms for seeking advice and raising concerns | |
| 3.1 | Investigation | 2-27 | Compliance with laws and regulations | The FOD investigation as disclosed in 3.1 investigation is currently ongoing therefore no further information is available at this moment. No significant instances of non-compliance with laws and regulations took place for 2022 therefore no further information available for disclosures 2.27 b-d. |
Stakeholder engagement

2.3 Stakeholders
2.9 Additional non-financial information

Material topics

2.3 Stakeholder engagement and material themes
2.3 Materiality matrix

Financial performance

4 Main risk areas: Financial resilience
Financial performance

3.1 Tax
3.2 Consolidated statements
Disclosure 5. Segment information
Disclosure 18. Borrowings

7 2.1.1 Assessment of climate related methods

See comment
Disclosure 21. Employee benefits

See comment

Project and product quality control

4 Main risk areas: Project tendering and contract execution
Project and product quality control

3.2 Human resources
3.7 Main risk areas: Human resources
Employee recruitment, development and retention

See comment

Employee recruitment, development and retention

3.2 Human resources
3.7 Main risk areas: Human resources
Employee recruitment, development and retention

See comment

Health, safety and well-being

3.2 Safety, Well-being
Health, Safety and well-being

3.2 Safety
Health, Safety and well-being

3.2 Safety measures
Health, Safety and well-being

3.2 Health and well-being
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3.2 Safety measures
Health, Safety and well-being

3.2 Safety performance
Safety measures

See comment

Digitalisation and industrialisation

4 Main risk areas: Innovation
Digitalisation and industrialisation

3.3 Circularity

See comment

Circularity

3.3 Circularity

See comment

3-3 Management of material topics
3-3 Management of material topics
3-3 Management of material topics
3-3 Management of material topics
403-2 Partial omission 3.3-e: Information unavailable. BAM does not yet have a quantitative KPI in place for Project and product quality control, as current measurements are unfortunately insufficient to provide a clear insight in BAM's performance on this theme and implementation differs per segment and division. BAM is currently not considering to develop a group-wide KPI.

403-1 Average hours of training per year per employee

Omission: Information unavailable. Training is managed by the divisions separately using different approaches. Projects are ongoing to align these approaches so comparable data can be gathered. BAM intends to report on this in annual report 2024 onwards.

403-2 Programs for upgrading employee skills and transition assistance programs

Transition assistance programs are in place in line with legislative requirements of the countries where BAM operates. E.g. severance pay is required by law in The Netherlands.

403-3 Percentage of employees receiving regular performance and career development views

9.9 Additional non-financial information

403-4 Financial assistance received from government

Omission: Not applicable as BAM did not receive financial assistance above the materiality threshold.

403-1 Direct economic value generated and distributed

405-1 Financial assistance received from government

See comment

403-8 Workers covered by an occupational health and safety management system

Partial omission 201-3d: Information unavailable. Percentage of salary contributed by employee or employer is in line with rules and regulations and differs per pension scheme across BAM. BAM is currently not considering to include this into the annual report because it is not a requirement in IFRS.

3.2 Safety measures
3.7 Main risk areas: Human resources
Employee recruitment, development and retention

See comment

403-9 Work-related injuries

Partial omission 403-9b: Information unavailable. BAM did not report on the rate of recordable work-related injuries for workers who are not employees. To calculate the rate, the amount of worked hours by subcontractors and hired individuals is needed. This information is not readily available from existing business processes and relies on calculations and estimations. BAM currently works on improving data quality of the worked hours of subcontractors and hired individuals. Reporting on this rate is required under the CSR from reporting year 2024. Furthermore, BAM has committed to reporting on this rate with limited assurance for the purpose of Revolving Credit Facility (RCF) from 2023. BAM intends to report on this from annual report 2023 onwards.

403-10 Worked related ill health

Omission: Information unavailable. This topic is managed by the divisions and by external parties to guarantee confidentiality of personal information. Projects are ongoing to improve availability of statistical information. Reporting is required under the CSR from annual report 2024 onwards and BAM intends to comply to this timeframe.

403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

403-8 Workers covered by an occupational health and safety management system

3-3 Management of material topics

3-3 Management of material topics

3-3 Management of material topics

3-3 Management of material topics

403-7 Direct economic value generated and distributed

403-6 Work-related injuries

Prevention and mitigation of occupational health and safety management system

403-5 Work training on occupational health and safety

403-6 Promotion of worker health

403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

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Digitalisation and industrialisation

4 Main risk areas: Innovation
Digitalisation and industrialisation

3-3 Management of material topics

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Partial omission 3.3-e: Information unavailable. BAM does not yet have a quantitative KPI in place for digitalisation and industrialisation, as current measurements are unfortunately insufficient to provide a clear insight in BAM's performance on this theme and implementation differs per segment and division. BAM is currently not considering to develop a group-wide KPI.

See comment

3.3 Circularity

See comment

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See comment

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See comment

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3.3 Circularity 301-1 Materials used by weight or volume Partial omission 301-1a: Information incomplete for the United Kingdom and Ireland, and Belgian companies. BAM discloses the use of key construction materials for the Netherlands. Disclosing all materials used for all projects is unfeasible for BAM, due to the large variety in projects and supply chains. BAM is working on improving insights in the use of key materials as part of its circularity targets in the Sustainability Strategy and expects to expand the scope of reporting on key materials to the whole Group within a few years. BAM is currently not considering to expand the scope of the type of materials disclosed, and will continue to report on aggregated key materials (asphalt, concrete, steel and timber).

3.3 Circularity 301-2 Recycled input materials used

See comment

3.3 Circularity 301-3 Reclaimed products and their packaging materials Omission: Disclosure not applicable to the construction industry. Reclaiming products and their packaging is a big issue in businesses related to e.g. convenience and shopping goods.

3.3 Circularity 306-1 Waste generation and significant waste-related impacts Partial omission 306-1b, 306-1c: Information incomplete. Re-use and recycling are reported in the same category.

3.3 Circularity 306-2 Management of significant waste-related impacts Partial omission 306-2b, 306-2c, 306-2d: Information incomplete. Hazardous waste and non-hazardous waste are reported in the same category.

3.3 Circularity 306-3 Waste generated Partial omission 306-3b, 306-3c: Information incomplete. Re-use and recycling are reported in the same category.

3.3 Circularity 306-4 Waste diverted from disposal Partial omission 306-4b, 306-4c: Information incomplete. Re-use and recycling are reported in the same category.

3.3 Circularity 306-5 Waste directed to disposal Partial omission 306-5b, 306-5c: Information incomplete. Re-use and recycling are reported in the same category.

3.4 Decarbonisation 302-1 Energy consumption within the organisation Omission: Information not available. This is due to complex nature supply chain for energy consumption.

3.4 Decarbonisation 302-2 Energy consumption outside of the organisation Partial omission 302-3b, 302-3c: Information incomplete. Hazardous waste and non-hazardous waste are reported in the same category.

3.4 Decarbonisation 302-3 Energy intensity Partial omission 302-4b, 302-4c: Information incomplete. Hazardous waste and non-hazardous waste are reported in the same category.

3.4 Decarbonisation 302-4 Reduction of energy consumption Partial omission 302-5b, 302-5c: Information incomplete. Hazardous waste and non-hazardous waste are reported in the same category.

3.4 Decarbonisation 302-5 Reductions in energy requirements of products and services

3.5 Decarbonisation 305-1 Direct (Scope 1) GHG emissions Partial omission 305-2b, 305-2c: Information incomplete. Hazardous waste and non-hazardous waste are reported in the same category.

3.5 Decarbonisation 305-2 Energy indirect (Scope 2) GHG emissions Partial omission 305-3b, 305-3c: Information incomplete. Hazardous waste and non-hazardous waste are reported in the same category.

3.5 Decarbonisation 305-3 Other indirect (Scope 3) GHG emissions Partial omission 305-4b, 305-4c: Information incomplete. Hazardous waste and non-hazardous waste are reported in the same category.

3.5 Decarbonisation 305-4 GHG emissions intensity

3.5 Decarbonisation 305-5 Reduction of GHG emissions Omission: Disclosure not applicable as BAM uses very little chemicals in its construction processes. Generally, the use of ODS is not a problem in the countries where BAM operates as a result from European and UK regulations.

3.5 Decarbonisation 305-6 Emissions of ozone-depleting substances (ODS) Partial omission 305-7b, 305-7c: Information incomplete. Hazardous waste and non-hazardous waste are reported in the same category.

3.5 Decarbonisation 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions Omission: Disclosure not applicable as BAM uses very little chemicals in its construction processes. Generally, the use of ODS is not a problem in the countries where BAM operates as a result from European and UK regulations.