

**TBI GRI STANDARDS (CORE)  
CONTENT INDEX 2017**



## GENERAL DISCLOSURES

Disclosure	Description	Reference	Omissions
102-1	Name of the organisation	Cover	
102-2	Activities, brands, products, and services	About TBI	
102-3	Location of headquarters	Credits	
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	TBI is active mainly in the Netherlands. >95% of its turnover is realised in the Netherlands. TBI is also active in Aruba, Denmark, Germany, Poland, Romania and the United States of America. Note: all non-financial indicators in the annual report only relates to the Dutch business activities.	
102-5	Ownership and legal form	Corporate Governance	
102-6	Markets served	About TBI TBI in the market	
102-7	Scale of the organisation	Key figures TBI	
102-8	Information on employees and other workers	Key figures TBI Attractive workplace Attachment GRI content index	The requested detailed information on contract type and region has not been reported. Information by region is not relevant to TBI. TBI intends to report the number of employees by contract type in the annual report for 2018.
102-9	Supply chain	Value creation	
102-10	Significant changes to the organisation and its supply chain		There were no significant changes during the reporting year.
102-11	Precautionary Principle or approach	Risk management	
102-12	External initiatives	Reporting Guidelines: GRI Standard and IIRC Reporting Framework. Various industry initiatives: Governance Code Veiligheid, Manifest Duurzaam Inkopen (NEVI), Green Deal Circulair Inkopen, Green Deal Duurzame Bouwlogistiek, Grondstoffenakkoord, Betonakkoord, Duurzaam bouw and houtconvenant (FSC Nederland), Madaster and miscellaneous codes of conduct (Bouwend Nederland, Neprom, Bewuste Bouwers). TBI Holdings B.V. partners YES! Delft en Habitat for Humanity Nederland.	TBI intends to include more detailed information on the initiatives and organisations with which it has a relationship in the annual report for 2018.
102-13	Membership of associations	Bouwend Nederland, UNETO-VNI, Neprom, Nationaal Renovatie Platform, Dutch Green Building Council, NEVI, SKAO, VCA, Centrum Ondergronds Bouwen, De Stroomversnelling and Bewuste Bouwers.	TBI intends to include more detailed information on the initiatives and organisations with which it has a relationship in the annual report for 2018.
102-14	Statement from senior decision-maker	Message from the CEO	
102-15	Key impacts, risks, and opportunities	Risk management	
102-16	Values, principles, standards, and norms of behaviour	Profile Value creation Integrity  <a href="https://www.tbi.nl/over-ons/corporate-governance/integriteit-en-gedragscode">https://www.tbi.nl/over-ons/corporate-governance/integriteit-en-gedragscode</a>	
102-17	Mechanisms for advice and concerns about ethics	Integrity  <a href="https://www.tbi.nl/over-ons/corporate-governance/integriteit-en-gedragscode">https://www.tbi.nl/over-ons/corporate-governance/integriteit-en-gedragscode</a>	
102-18	Governance structure	Corporate Governance	
102-19	Delegating authority	Corporate Governance	
102-20	Executive-level responsibility for economic, environmental, and social topics	Corporate Governance	
102-21	Consulting stakeholders on economic, environmental, and social topics	Framework	
102-22	Composition of the highest governance body and its committees	Composition of the Executive Board Composition of the Supervisory Board	
102-24	Nominating and selecting the highest governance body	Corporate Governance Report of the Supervisory Board	
102-26	Role of highest governance body in setting purpose, values, and strategy	Framework Corporate Governance	

Disclosure	Description	Reference	Omissions
102-28	Evaluating the highest governance body's performance	Corporate Governance Report of the Supervisory Board	Any actions taken in response to evaluations are not specifically considered in the annual report.
102-29	Identifying and managing economic, environmental, and social impacts	Corporate Governance Report of the Supervisory Board	The Supervisory Board is involved in the group's structure, strategy and strategic performance through, for example, its strategy committee. Stakeholder involvement in materiality is initiated by the Executive Board, the outcomes are shared with the Supervisory Board. The Supervisory Board's role in strategy-forming is not described specifically or in detail in the annual report. The organisation intends to pay more attention to this next year.
102-30	Effectiveness of risk management processes Verslaggevingscyclus	Risk management Annually	
102-31	Review of economic, environmental, and social topics	Value creation Risk management Risks	
102-32	Highest governance body's role in sustainability reporting	Framework Corporate Governance	
102-33	Communicating critical concerns	Framework What stakeholders find material Corporate Governance	
102-35	Remuneration policies	Corporate Governance Notes to the consolidated profit and loss account	
102-40	List of stakeholder groups	Scope and responsibility	
102-41	Collective bargaining agreements	Of the total FTEs in 2017, 83% were subject to collective bargaining agreements	
102-42	Identifying and selecting stakeholders	Scope and responsibility	
102-43	Approach to stakeholder engagement	What stakeholders find material Scope and responsibility	
102-44	Key topics and concerns raised	What stakeholders find material Scope and responsibility	
102-45	Entities included in the consolidated financial statements	Notes to the consolidated accounts Operational structure of TBI	
102-46	Defining report content and topic Boundaries	Value creation Scope and responsibility	
102-47	List of material topics	Scope and responsibility	
102-48	Restatements of information	Scope and responsibility	
102-49	Changes in reporting	Value creation Scope and responsibility	
102-50	Reporting period	Scope and responsibility	
102-51	Date of most recent report	21-03-2017	
102-52	Reporting cycle	Annually	
102-53	Contact point for questions regarding the report	Credits Inside cover	
102-54	Claims of reporting in accordance with the GRI Standards	Inside cover Scope and responsibility Assurance report of the independent auditor	
102-55	GRI content index	<a href="http://jaarverslag.tbi.nl/en/downloads">http://jaarverslag.tbi.nl/en/downloads</a>	
102-56	External assurance	Assurance report of the independent auditor	

## MANAGEMENT APPROACH

### Material topic

#### Market leadership

*This includes the following material themes: strengthening the market position, multidisciplinary cooperation, innovation, solid financial position, client focus and project control.*

<b>103-1 Explanation of the material topic and its Boundary</b>	Part of the 'Market leadership' strategic pillar. TBI has formulated the following themes: 'Maintaining, and where possible strengthening the market position', 'Solid financial position and performance' and 'Entrepreneurship close to the client'. Our stakeholders have indicated that strengthening the market position is important. It contributes to the continuity and quality of the business and its activities. It also creates added value for our clients and employees. TBI is active mainly in the Netherlands (>95% of its turnover is realised in the Netherlands). The scope is therefore limited to the Dutch market, where most of the contracting authorities and clients are located.
<b>103-2 The management approach and its components</b>	The annual report reports on the financial performance and the internal control processes in place to safeguard that performance. It also describes the various markets on which TBI serves its clients and how it deals with innovation. The related strategic goals are formulated and presented in the annual report (see 'Strategic goals' section). The goals will be expressed as KPIs in 2018 in order to support the implementation of the stricter strategy in the organisation.
<b>103-3 Evaluation of the management approach</b>	By means of various internal and external controls, periodic management reports and the annual report in accordance with set goals and KPIs set for these material themes.

#### Circular entrepreneurship

*This includes the following material themes: circular construction and sustainable operational management.*

<b>103-1 Explanation of the material topic and its Boundary</b>	Part of the 'Circular entrepreneurship' strategic pillar. TBI has formulated the following themes: 'Sustainable built environment', 'Demonstrable circularity' and 'Minimising our environmental footprint'. TBI's activities have a significant impact on the environment and are highly dependent on the availability of raw materials. A circular construction economy that maximises the re-use of products and materials and minimises value destruction is an opportunity to make the built environment more sustainable. Setting a good example in cooperation with our partners in the supply chain is of essential importance. TBI is active mainly in the Netherlands (>95% of its turnover is realised in the Netherlands). The scope is therefore limited to the Dutch market, where most of the contracting authorities and clients are located.
<b>103-2 The management approach and its components</b>	TBI contributes to the sustainability of the built environment and circularity by carrying out projects for its clients. Clear internal management procedures and KPIs are not yet available to measure progress on these material themes. They will be introduced in 2018 in order to monitor performance and achieve our goals. Our own environmental footprint, by contrast, has been monitored in detail for many years for the organisation-wide certification on the CO <sub>2</sub> performance ladder and for timber and waste reports. Procurement and use of materials is decided locally and is often project-dependent.
<b>103-3 Evaluation of the management approach</b>	Various certification systems, including ISO 90001/140001, BREEM, LEED and the CO <sub>2</sub> performance ladder, and Dutch laws and regulations on the built environment (EPC standards, BENG, Gas-free). In addition, supplier assessments and active participation in several Green Deals (industry initiatives). The issue is also considered in periodic management reports and annual reports in accordance with set goals and KPIs on the theme of 'Minimise our own environmental footprint'.

#### Attractive workplace

*This includes the following material issues: safety at work, healthy and fit employees, training and talent development, and integrity.*

<b>103-1 Explanation of the material topic and its Boundary</b>	Part of the 'Attractive workplace' strategic pillar. TBI has formulated the following themes: 'Safe and healthy work', 'Staff training and personal development' and 'Integrity'. Health and safety, integrity and sufficient opportunity for staff training and personal development are preconditions for an attractive workplace. They contribute to the success and thus continuity of the company and are therefore material to our stakeholders. TBI is active mainly on the Dutch labour market. Dutch laws and regulations on occupational health and safety and corporate governance are therefore applicable.
<b>103-2 The management approach and its components</b>	This material theme has been high on TBI's strategic agenda for many years and is a central issue of its HR policy alongside such initiatives as the TBI traineeship, internal training and educational courses of the TBI academy and support for TBI Vitaal's measures for sustainable staff employability. Integrity is considered in detail in the TBI Code of Conduct and, like safety, health and training, is extensively reported upon in accordance with the set goals and KPIs.
<b>103-3 Evaluation of the management approach</b>	Various internal guidelines and principles, such as the TBI Safety Guidelines and the TBI Code of Conduct. Also various certification programmes, including the VCA Safety Ladder and the Bewuste Bouwers kitemark. Evaluation is by means of periodic management reports and annual reports in accordance with the goals and KPIs set for these material issues.

## SPECIFIC DISCLOSURES

Disclosure	Description	Reference	Omissions
<b>Market leadership</b>			
<i>Multidisciplinary cooperation, innovation, solid financial position, client focus and project control.</i>			
201-1	Direct economic value generated and distributed	Key figures Financial Consolidated profit and loss account for 2017	
201-3	Defined benefit plan obligations and other retirement plans	Notes to the consolidated balance sheet Notes to the consolidated profit and loss account	
<b>Circular entrepreneurship</b>			
<i>Circular construction and sustainable operational management.</i>			
301-1	Materials used by weight or volume	Minimising our environmental footprint	Only timber and waste flows are disclosed. Information is not yet available on other flows. TBI intends to report on this indicator in more detail in 2018 by analysing the most material material flows as regards volumes procured and used.
305-1	Direct (Scope 1) GHG emissions	Minimising our environmental footprint Glossary	
305-2	Energy indirect (Scope 2) GHG emissions	Minimising our environmental footprint	
305-4	GHG emissions intensity	Minimising our environmental footprint	
306-2	Waste by type and disposal method		Waste by type is known but not disclosed in detail in the annual report. Neither is the disposal method. TBI intends to report on this indicator in more detail in 2018 by disclosing waste by type and disposal method in the annual report.
308-1	New suppliers that were screened using environmental criteria	Minimising our environmental footprint	The total number of suppliers assessed using environmental criteria is disclosed, not the number of new suppliers.
<b>Attractive workplace</b>			
<i>Safety at work, healthy and fit employees, training and talent development, and integrity.</i>			
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Health and safety at work	Breakdown by region is not applicable (only the Netherlands). Breakdown by sex is not recorded.
403-4	Health and safety topics covered in formal agreements with trade unions		Laid down in collective bargaining agreements applicable to our employees.
404-1	Average hours of training per year per employee	Staff training and development	Breakdown by sex and employee category is not recorded.
404-3	Percentage of employees receiving regular performance and career development reviews	Labour relations	Breakdown by sex and employee category is not recorded.
205-3	Confirmed incidents of corruption and actions taken		There were no cases of corruption in 2017.