

GRI Content Index 2022

| Statement of use | |
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| Statement of use | TBI Holdings B.V. has reported in accordance with the GRI standards for the period 1 january 2022 - 31 december 2022 |
| GRI 1 used | GRI 1: Foundation |

| GRI 2 | | | |
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| GRI Standard | Description | Reference | Reason (partially) omitted |
| 1. The organization and its reporting practices | | | |
| 2-1 | Organizational details | | |
| | The organization shall: | | |
| | a. report its legal name; | <ul style="list-style-type: none"> Notes to the consolidated financial statements (p. 109-119) | |
| | b. report its nature of ownership and legal form; | <ul style="list-style-type: none"> Notes to the consolidated financial statements (p. 109-119) | |
| | c. report the location of its headquarters; | <ul style="list-style-type: none"> Notes to the consolidated financial statements (p. 109-119) | |
| | d. report its countries of operation. | <ul style="list-style-type: none"> The within Europe and outside Europe figures are stated in the financial statements under the heading 'Geographical spread of net revenue' (p. 131-132) | |
| 2-2 | Entities included in the organization's sustainability reporting | | |
| | The organization shall: | | |
| | a. list all its entities included in its sustainability reporting; if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting; | <ul style="list-style-type: none"> Organisation chart (p. 14-19) | |
| | b. if the organization consists of multiple entities, explain the approach used for consolidating the information, including: | <ul style="list-style-type: none"> Additional information: Scope (p.152) | |
| | i. whether the approach involves adjustments to information for minority interests; | <ul style="list-style-type: none"> Additional information: Scope (p.152) | |
| | ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; | <ul style="list-style-type: none"> Additional information: Scope (p.152) | |
| | iii. whether and how the approach differs across the disclosures in this Standard and across material topics. | | Omitted: Not applicable: As the approach applicable for these topics is the same it does need to be explained. |

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| 2-3 | Reporting period, frequency and contact point | | |
| | The organization shall: | | |
| | a. specify the reporting period for, and the frequency of, its sustainability reporting; | • Additional information: Scope (p.152) | |
| | b. specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this; | • Additional information: Scope (p.152) | |
| | c. report the publication date of the report or reported information; | • Additional information: Scope (p.152) | |
| | d. specify the contact point for questions about the report or reported information | • info@tbi.nl | |
| 2-4 | Restatements of information | | |
| | The organization shall: report restatements of information made from previous reporting periods and explain: | • Additional information: Comparability (p.152) | |
| | i. the reasons for the restatements; | • n/a | |
| | ii. the effect of the restatements. | • n/a | |
| 2-5 | External assurance | | |
| | The organization shall: | | |
| | a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved; | • Other information: Reliability (p. 152) | |
| | b. if the organization's sustainability reporting has been externally assured: | • Other information: Reliability (p. 152) | |
| | i. provide a link or reference to the external assurance report(s) or assurance statement(s); | • Other information: Reliability (p. 152) | |
| | ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; | • Additional information: (p. 152) • Reporting criteria • Reliability | |
| | iii. describe the relationship between the organization and the assurance provider. | • It is stated in the Independent Auditor's Report and Assurance Report that Deloitte is independent (p. 145-151) | |

| 2. Activities and workers | | | |
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| GRI Standard | Description | Reference | Reason (partially) omitted |
| 2-6 | Activities, value chain and other business relationships | | |
| | The organization shall: | | |
| | a. report the sector(s) in which it is active; | <ul style="list-style-type: none"> • Profile (p. 12) • Organisation chart (p. 14-19) | |
| | describe its value chain, including: | <ul style="list-style-type: none"> • Profile (p. 12) | |
| | i. the organization's activities, products, services, and markets served; | <ul style="list-style-type: none"> • Profile (p.12) • Organisation chart (p.14-19) • Value creation model (p.26-27) | |
| | ii. the organization's supply chain; | <ul style="list-style-type: none"> • Profile (p. 12) • Organisation chart (p.14-19) | Omitted: Information unavailable |
| | iii. the entities downstream from the organization and their activities; | | Ditto |
| | b. report other relevant business relationships; | <ul style="list-style-type: none"> • Social involvement (p.51-52) • https://www.tbi.nl/partners | The partners (memberships) are explained on TBI's website, it was decided not to include any further explanation in the 2022 Annual Report. |
| | c. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous | | Omitted: Not applicable: There were no significant changes in the value chain and supply chain this year. There were several new partnerships, which are explained in the Annual Report on pages 51-52. |
| 2-7 | Employees | TBI focuses on the Netherlands. Differentiating at a regional level is not relevant for us. It was decided to treat the Netherlands as a region in the reporting. | |
| | The organization shall: | | |
| | a. report the total number of employees, and a breakdown of this total by gender and by region; | <ul style="list-style-type: none"> • TBI at a glance (p.10) • People & Teams (p.44) • Five-year summary (p.157) • Number of employees (FTEs) at year end | |
| | b. report the total number of: | | |
| | i. permanent employees, and a breakdown by gender and by region; | <ul style="list-style-type: none"> • People & Teams (p.44) | |
| | ii. temporary employees, and a breakdown by gender and by region; | <ul style="list-style-type: none"> • People & Teams (p.44) | |
| | iii. non-guaranteed hours employees, and a breakdown by gender and by region; | | Omitted: Information unavailable: This form of contract is rare for TBI |
| | iv. full-time employees, and a breakdown by gender and by region; | <ul style="list-style-type: none"> • People & Teams (p.44) | |
| | v. part-time employees, and a breakdown by gender and by region; | <ul style="list-style-type: none"> • People & Teams (p.44) | |

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| | c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: | | |
| | i. in head count, full-time equivalent (FTE), or using another methodology; | • People & Teams (p.44) | |
| | ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; | • Additional information: Scope (p.152) | |
| | d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b; | • People & Teams (p.43-47) • Ambition | |
| | e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods. | | Omitted: Not applicable: Not relevant for the construction sector (There are no real seasonal effects) |
| 2-8 | Workers who are not employees | | |
| | The organization shall: | | |
| | a. report the total number of workers who are not employees and whose work is controlled by the organization and describe: | • People & Teams (p.44) | |
| | i. the most common types of worker and their contractual relationship with the organization; | • People & Teams (p.44) | |
| | ii. the type of work they perform; | • People & Teams (p.44) | |
| | b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: | • Additional information: Scope (p.152) | |
| | i. in head count, full-time equivalent (FTE), or using another methodology; | • People & Teams (p.44) | |
| | ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; | • Additional information: Scope (p.152) | |
| | c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods. | • People & Teams (p.44) • At the end of 2022 in addition to our own employees we worked with over 1,180 external FTEs (2021: 1,016) in our offices and on projects. | |

3. Governance

| GRI Standard | Description | Reference | Reason (partially) omitted |
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| 2-9 | Governance structure and composition | | |
| | The organization shall: | | |
| | a. describe its governance structure, including committees of the highest governance body; | • Corporate Governance (p. 87-88) • Organisation of the Concern | |
| | b. list the committees of the highest governance body that are responsible for decisionmaking on and overseeing the management of the organization's impacts on the economy, environment, and people; | • Report of the Supervisory Board (p. 96-99) • Composition and meetings of the Supervisory Board's Committees | |

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| | c. describe the composition of the highest governance body and its committees by: | <ul style="list-style-type: none"> • Report of the Supervisory Board (p. 96-99) • Composition of the Supervisory Board | |
| | i. executive and non-executive members; | • Corporate Governance (p.87) | |
| | ii. independence; | • Corporate Governance (p.87) | |
| | iii. tenure of members on the governance body; | • Corporate Governance (p.87) | |
| | iv. number of other significant positions and commitments held by each member, and the nature of the commitments; | • Composition of the Supervisory Board (p.92) | |
| | v. gender; | • Composition of the Supervisory Board (p.92) | |
| | vi. under-represented social groups; | | Omitted: Not applicable: Under-represented social groups is not an explicit criterium for the composition of the Supervisory Board |
| | vii. competencies relevant to the impacts of the organization; | • Composition of the Supervisory Board (p.92) | |
| | viii. stakeholder representation. | | Omitted: Not applicable: Stakeholder representation is not an explicit criterium for the composition of the Supervisory Board |
| 2-10 | Nomination and selection of the highest governance body | | |
| | The organization shall: | | |
| | a. describe the nomination and selection processes for the highest governance body and its committees; | <ul style="list-style-type: none"> • Report of the Supervisory Board (p. 96-99) • 'Nomination & Remuneration Committee' | |
| | b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: | | |
| | i. views of stakeholders (including shareholders); | • The appointments for the EB and SB take place during the General Meeting (Stichting TBI approves the appointments). (p.98) | |
| | ii. diversity; | • Diversity and inclusivity (p. 49-50) | |
| | iii. independence; | | Omitted: Information unavailable: We do not have this information for the other committees |
| | iv. competencies relevant to the impacts of the organization. | | Omitted: Information unavailable: We do not have this information for the other committees |
| 2-11 | Chair of the highest governance body | | |
| | The organization shall: | | |
| | a. report whether the chair of the highest governance body is also a senior executive in the organization; | • Report of the Supervisory Board (p. 96-99) | |
| | b. if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated. | | |

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| 2-12 | Role of the highest governance body in overseeing the management of impacts | | |
| | <p>The organization shall:</p> <p>a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development;</p> | <ul style="list-style-type: none"> • Report of the Supervisory Board (p.96-99) • Activities in 2022 | |
| | <p>b. describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including:</p> | <ul style="list-style-type: none"> • Report of the Supervisory Board (p. 96-99) • Composition and meetings of the Supervisory Board's Committees | |
| | <p>i. whether and how the highest governance body engages with stakeholders to support these processes;</p> | <ul style="list-style-type: none"> • Additional information: Stakeholders, materiality, materiality matrix (p.153-154) | |
| | <p>ii. how the highest governance body considers the outcomes of these processes;</p> | <ul style="list-style-type: none"> • Report of the Supervisory Board (p.96-99) • Results | |
| | <p>c. describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.</p> | <ul style="list-style-type: none"> • Report of the Supervisory Board (p.96-99) • Activities in 2022 | |
| 2-13 | Delegation of responsibility for managing impacts | | |
| | <p>The organization shall:</p> <p>a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including:</p> | <ul style="list-style-type: none"> • Corporate Governance (p. 87-89) • Reporting | |
| | <p>i. whether it has appointed any senior executives with responsibility for the management of impacts;</p> | <ul style="list-style-type: none"> • Corporate Governance (p.87-89) | |
| | <p>ii. whether it has delegated responsibility for the management of impacts to other employees;</p> | <ul style="list-style-type: none"> • Profile (p. 12) • Organisation chart (p.14-19) • Responsibility rests with the Group companies (entrepreneurship as the basis). This is vested in the normal chain of command (line management/ staff). Several roles are carried out at a central level. Safety and integrity are steered centrally. | |
| | <p>b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people.</p> | <ul style="list-style-type: none"> • Corporate Governance (p.87-89) | |

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| 2-14 | Role of the highest governance body in sustainability reporting | | |
| | The organization shall: | | |
| | a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information; | <ul style="list-style-type: none"> • Organisation of the Concern (p. 87-88) • Additional information: (p.152-154) • Reliability • Stakeholders and materiaity and materiality matrix | |
| | b. if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this. | | Not applicable |
| 2-15 | Conflicts of interest | | |
| | The organization shall: | | |
| | a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated; | <ul style="list-style-type: none"> • Corporate Governance • Compliance with the Dutch Corporate Governance Code (p.87) | |
| | b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: | <ul style="list-style-type: none"> • Doing business responsibly and with integrity (p.50-51) | |
| | i. cross-board membership; | <ul style="list-style-type: none"> • Composition of the Supervisory Board (p.92) | |
| | ii. cross-shareholding with suppliers and other stakeholders; | | Omitted: Not applicable: The Group structure is explained in the organisation chart and outside the Group there are no equity interests that are not explained. |
| | iii. existence of controlling shareholders; | <ul style="list-style-type: none"> • The ultimate shareholder of TBI Holdings B.V. is Stichting TBI, headquartered in Ammerzoden, the Netherlands (p.6) | |
| | iv. related parties, their relationships, transactions, and outstanding balances. | <ul style="list-style-type: none"> • Related parties financial statements (p.112) | |
| 2-16 | Communication of critical concerns | | |
| | The organization shall: | | |
| | a. describe whether and how critical concerns are communicated to the highest governance body; | <ul style="list-style-type: none"> • Corporate Governance • Compliance with the Dutch Corporate Governance Code (p.87) | |
| | b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period. | <ul style="list-style-type: none"> • Doing business responsibly and with integrity (p.50-51) | |
| 2-17 | Collective knowledge of the highest governance body | | |
| | The organization shall: | | |
| | a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development. | <ul style="list-style-type: none"> • Additional information • Stakeholders, materiality and materiality matrix (p.153-154) | |

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| 2-18 | Evaluation of the performance of the highest governance body | | |
| | The organization shall: | | |
| | a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people; | <ul style="list-style-type: none"> • Report of the Supervisory Board (p. 96-99) • Composition and meetings of the Supervisory Board's Committees • Nomination & Remuneration Committee | |
| | b. report whether the evaluations are independent or not, and the frequency of the evaluations; | <ul style="list-style-type: none"> • Report of the Supervisory Board (p. 96-99) • Composition and meetings of the Supervisory Board's Committees • Nomination & Remuneration Committee | |
| | c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices. | | Omitted: Confidentiality constraints |
| 2-19 | Remuneration policies | | |
| | The organization shall: | | |
| | a. describe the remuneration policies for members of the highest governance body and senior executives, including: | <ul style="list-style-type: none"> • Remuneration (p.88) | |
| | i. fixed pay and variable pay; | | |
| | ii. sign-on bonuses or recruitment incentive payments; | <ul style="list-style-type: none"> • Remuneration of Executive and Supervisory Board members (p.133) | |
| | iii. termination payments; | | |
| | iv. clawbacks; | | |
| | v. retirement benefits; | | |
| | b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people. | <ul style="list-style-type: none"> • Remuneration (p.88) | |
| 2-20 | Process to determine remuneration | | |
| | The organization shall: | | |
| | a. describe the process for designing its remuneration policies and for determining remuneration, including: | <ul style="list-style-type: none"> • Remuneration (p.88) | |
| | i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration; | | |
| | ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; | | Omitted: Confidentiality Constraints |
| | iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives; | <ul style="list-style-type: none"> • Remuneration (p.88) | |

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| | b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable. | | Omitted: Confidentiality constraints |
| 2-21 | Annual total compensation ratio | | |
| | The organization shall: | | |
| | a. report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual); | | Omitted: Confidentiality constraints/Information unavailable |
| | b. report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual); | | Omitted: Confidentiality constraints/Information unavailable |
| | c. report contextual information necessary to understand the data and how the data has been compiled. | | Omitted: Confidentiality constraints/Information unavailable |

4. Strategy, policies and practices

| GRI Standard | Description | Reference | Reason (partially) omitted |
|--------------|--|---|----------------------------|
| 2-22 | Statement on sustainable development strategy | | |
| | The organization shall: | | |
| | a. report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development. | <ul style="list-style-type: none"> • Message from the Chairman of the Executive Board (p.6-9) • Significant progress with the strategic pillars | |
| 2-23 | Policy commitments | | |
| | The organization shall: | | |
| | a. describe its policy commitments for responsible business conduct, including: | <ul style="list-style-type: none"> • Doing business responsibly and with integrity (p.50-51) | |
| | i. the authoritative intergovernmental instruments that the commitments reference; | <ul style="list-style-type: none"> • Additional information (p.152-153) • Reporting ambitions | |
| | ii. whether the commitments stipulate conducting due diligence; | | |
| | iii. whether the commitments stipulate applying the precautionary principle; | | |
| | iv. whether the commitments stipulate respecting human rights; | <ul style="list-style-type: none"> • People & Teams • Article 5 Purchasing Conditions Corporate Social Responsibility (p.45) • TBI Code of Conduct (p.50-51) | |
| | b. describe its specific policy commitment to respect human rights, including: | <ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-47) | |
| | i. the internationally recognized human rights that the commitment covers; | <ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-47) | |

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| | ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment; | <ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-47) | |
| | c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this; | <ul style="list-style-type: none"> • TBI Code of Conduct (p.50-51) • https://www.tbi.nl/over-ons/integriteit Inkoopvoorwaarden https://www.tbi.nl/algemene-voorwaarden | |
| | d. report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level; | <ul style="list-style-type: none"> • Doing business responsibly and with integrity (p. 50-51) • Our organisation's procedures/guidelines include three that are applicable. • -Central Guidelines serve as (among other things) an assessment framework for internal/external audits. • Each year the General Manager and the person with ultimate financial responsibility issue the In Control statement and this is discussed in the meeting of the TBI company's Supervisory Board. This also includes compliance with the Central Guidelines and the TBI Code of Conduct. • The Board instruction is agreed between the General Manager and the Supervisory Board of the TBI company (included as an appendix to which reference is made in the employment contract). The involvement of the Legal Affairs Department is also mentioned in this. | |
| | e. report the extent to which the policy commitments apply to the organization's activities and to its business relationships; | <ul style="list-style-type: none"> • Doing business responsibly and with integrity (p. 50-51) | |
| | f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties. | <ul style="list-style-type: none"> • Doing business responsibly and with integrity (p. 50-51) | |
| 2-24 | Embedding policy commitments | | |
| | The organization shall: | | |
| | a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including: | <ul style="list-style-type: none"> • Doing business responsibly and with integrity (p. 50-51) | |
| | i. how it allocates responsibility to implement the commitments across different levels within the organization; | <ul style="list-style-type: none"> • Doing business responsibly and with integrity (p. 50-51) | |
| | ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures; | <ul style="list-style-type: none"> • Doing business responsibly and with integrity (p. 50-51) | |
| | iii. how it implements its commitments with and through its business relationships; | <ul style="list-style-type: none"> • Doing business responsibly and with integrity (p. 50-51) | |

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| | iv. training that the organization provides on implementing the commitments. | | Omitted: information unavailable |
| 2-25 | Processes to remediate negative impacts | | |
| | The organization shall: | | |
| | a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to; | • Doing business responsibly and with integrity (p. 50-51) | |
| | b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in; | | Omitted: information unavailable |
| | c. describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to; | | Omitted: information unavailable |
| | d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms; | | Omitted: information unavailable |
| | e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback. | • Doing business responsibly and with integrity (p. 50-51) | |
| 2-26 | Mechanisms for seeking advice and raising concerns | | |
| | The organization shall: | | |
| | a. describe the mechanisms for individuals to: | | |
| | i. seek advice on implementing the organization's policies and practices for responsible business conduct; | • Doing business responsibly and with integrity (p. 50-51) | |
| | ii. raise concerns about the organization's business conduct. | • Doing business responsibly and with integrity (p. 50-51) | |
| 2-27 | Compliance with laws and regulations | | |
| | The organization shall: | | |
| | a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by: | • Doing business responsibly and with integrity (p. 50-51) | |
| | i. instances for which fines were incurred; | • Doing business responsibly and with integrity (p. 50-51) | |
| | ii. instances for which non-monetary sanctions were incurred; | • Doing business responsibly and with integrity (p. 50-51) | |
| | b. report the total number and the monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by: | | Omitted: Not applicable: Not of material importance |
| | i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period; | • Doing business responsibly and with integrity (p. 50-51) | |

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| | ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods; | • Doing business responsibly and with integrity (p. 50-51) | |
| | c. describe the significant instances of non-compliance; | • Doing business responsibly and with integrity (p. 50-51) | |
| | d. describe how it has determined significant instances of non-compliance. | <ul style="list-style-type: none"> • Doing business responsibly and with integrity (p. 50-51) • In SAP BPC the confirmed violations are reported quarterly in accordance with Section 4.4 of our Reporting Manual. In the quarterly reports per TBI company the number of notifications related to the Code of Conduct and the number of confirmed violations (picked up from SAP BPC) is reported. The confirmed violations are explained by the companies in the quarterly reports. If this hasn't happened, or the explanation was not clear, additional information is requested by the Head of Reporting & Control. | |
| 2-28 | Membership associations | | |
| | The organization shall: a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role. | <ul style="list-style-type: none"> • Social involvement (p.51-52) • https://www.tbi.nl/partners | |

5. Stakeholder engagement

| GRI Standard | Description | Reference | Reason (partially) omitted |
|--------------|---|--|----------------------------|
| 2-29 | Approach to stakeholder engagement | | |
| | The organization shall: a. describe its approach to engaging with stakeholders, including: | <ul style="list-style-type: none"> • Additional information • Stakeholders, materiality and materiality matrix (p.153-154) | |
| | i. the categories of stakeholders it engages with, and how they are identified; | <ul style="list-style-type: none"> • Additional information • Stakeholders, materiality and materiality matrix (p.153-154) | |
| | ii. the purpose of the stakeholder engagement; | <ul style="list-style-type: none"> • Additional information • Stakeholders, materiality and materiality matrix (p.153-154) | |
| | iii. how the organization seeks to ensure meaningful engagement with stakeholders. | <ul style="list-style-type: none"> • Additional information • Stakeholders, materiality and materiality matrix (p.153-154) | |

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| 2-30 | Collective bargaining agreements | | |
| | The organization shall: | | |
| | a. report the percentage of total employees covered by collective bargaining agreements; | <ul style="list-style-type: none"> • People & Teams (p.44) • Around 95.2% of our employees came under a Collective Labour Agreement (CAO). | |
| | b. for employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations. | <ul style="list-style-type: none"> • People & Teams (p.44) • The employees not covered by a CAO had market-conforming employment conditions | |

| GRI 3 Material Topics | | | |
|------------------------------|--|--|-----------------------------------|
| GRI Standard | Description | Reference | Reason (partially) omitted |
| 3-1 | Process to determine material topics | | |
| | The organization shall: | | |
| | a. describe the process it has followed to determine its material topics, including: | <ul style="list-style-type: none"> • Additional information • Stakeholders and materiality, materiality matrix (p.153-154) • Value creation model (p.26-27) | |
| | i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships; | <ul style="list-style-type: none"> • Business model (p.28-39) • Mission and Impact | |
| | ii. how it has prioritized the impacts for reporting based on their significance; | <ul style="list-style-type: none"> • Accountability and Methodology • Determination of material themes (2022 analysis) | |
| | iii. specify the stakeholders and experts whose views have informed the process of determining its material topics. | <ul style="list-style-type: none"> • Business model (p.28-29) • Mission and Impact | |
| 3-2 | List of material topics | | |
| | The organization shall: | | |
| | a. list its material topics; | <ul style="list-style-type: none"> • Additional information (p.153-154) • Stakeholders and materiality, materiality matrix • Value creation model (p.26-27) • Accountability and Methodology • Determination of material themes (2022 analysis) | |
| | b. report changes to the list of material topics compared to the previous reporting period. | | |

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| 3-3 | Management of material topics | | |
| | <p>For each material topic reported under Disclosure 3-2, the organization shall:</p> <p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> | <ul style="list-style-type: none"> • Additional information (p.153-154) • Stakeholders and materiality, materiality matrix • Value creation model (p.26-27) • Business model (p.28-29) • Mission and Impact | |
| | <p>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> | <ul style="list-style-type: none"> • Business model (p.28-29) • Mission and Impact | |
| | <p>c. describe its policies or commitments regarding the material topic;</p> | | <p>Omitted: information unavailable: This is the first year TBI has been required to comply with the new GRI standards. We do not have this information available. During the coming year we will work on this so the information can be included in the 2023 Annual Report.</p> |
| | <p>d. describe actions taken to manage the topic and related impacts, including:</p> | | <p>Omitted: information unavailable</p> |
| | <p>i. actions to prevent or mitigate potential negative impacts;</p> | | <p>Omitted: information unavailable</p> |
| | <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> | | <p>Omitted: information unavailable</p> |
| | <p>iii. actions to manage actual and potential positive impacts;</p> | | <p>Omitted: information unavailable</p> |
| | <p>e. report the following information about tracking the effectiveness of the actions taken:</p> | | <p>Omitted: information unavailable</p> |
| | <p>i. processes used to track the effectiveness of the actions;</p> | | <p>Omitted: information unavailable</p> |
| | <p>ii. goals, targets, and indicators used to evaluate progress;</p> | | <p>Omitted: information unavailable</p> |
| | <p>iii. the effectiveness of the actions, including progress toward the goals and targets;</p> | | <p>Omitted: information unavailable</p> |
| | <p>iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;</p> | | <p>Omitted: information unavailable</p> |
| | <p>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p> | | <p>Omitted: information unavailable</p> |

GRI 201: ECONOMIC PERFORMANCE (2016)

| GRI Standard | Description | Reference | Reason (partially) omitted |
|---------------------|--|---|----------------------------|
| | Management of material topics | <ul style="list-style-type: none"> • Message from the Chairman of the Executive Board (p.6-9) • Outlook (p.70-71) • Financial results (p.63-68) • Environment, organisation, strategy: External environment (p.22-25) Risk management: Risk category strategic/market, operational, financial (p.78-84) • Additional information: Stakeholders, materiality and materiality matrix (p.153-154) | |
| 201-1 (2016) | Direct economic value generated and distributed | | |
| | The reporting organization shall report the following information: a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: | | |
| | i. Direct economic value generated: revenues; | <ul style="list-style-type: none"> • Consolidated profit and loss account for 2022 (p. 105) | |
| | ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; | <ul style="list-style-type: none"> • Consolidated profit and loss account for 2022 (p. 105) | |
| | iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'. | | Omitted: Not applicable |
| | b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance. | | Omitted: Not applicable |
| 2,1 | When compiling the information specified in Disclosure 201-1, the reporting organization shall, if applicable, compile the EVG&D from data in the organization's audited financial or profit and loss (P&L) statement, or its internally audited management accounts. | | Omitted: Not applicable |
| 201-2 (2016) | Financial implications and other risks and opportunities due to climate change | | |
| | The reporting organization shall report the following information: a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: | <ul style="list-style-type: none"> • Nature & biodiversity and Climate adaption (p. 38) • Risk appetite (p. 79) • Risk area strategic/market: Climate change | |
| | i. a description of the risk or opportunity and its classification as either physical, regulatory, or other; | | |

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| 2,2 | ii. a description of the impact associated with the risk or opportunity; | | |
| | iii. the financial implications of the risk or opportunity before action is taken; | | Omitted: information unavailable: This is the first year TBI has been required to comply with the new GRI standards. We do not have this information available. During the coming year we will work on this so the information can be included in the 2023 Annual Report. |
| | iv. the methods used to manage the risk or opportunity; | | Reason omitted: information unavailable |
| | v. the costs of actions taken to manage the risk or opportunity. | | Omitted: information unavailable |
| | When compiling the information specified in Disclosure 201-2, if the reporting organization does not have a system in place to calculate the financial implications or costs, or to make revenue projections, it shall report its plans and timeline to develop the necessary systems. | | Omitted: information unavailable |
| 201-3 (2016) | Defined benefit plan obligations and other retirement plans | | |
| | The reporting organization shall report the following information: | | |
| | a. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities. | | Omitted: Not applicable |
| | b. If a separate fund exists to pay the plan's pension liabilities: | | |
| | i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them; | • 14. Pension liabilities (p.131-132) | |
| | ii. the basis on which that estimate has been arrived at; | • 14. Pension liabilities (p.131-132) | |
| | iii. when that estimate was made. | • 14. Pension liabilities (p.131-132) | |
| | c. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage. | • 14. Pension liabilities (p.131-132) | |
| | d. Percentage of salary contributed by employee or employer. | • 14. Pension liabilities (p.131-132) | |
| | e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact. | • 14. Pension liabilities (p.131-132) | |
| 201-4 (2016) | Financial assistance received from government | | |
| | The reporting organization shall report the following information: | | |
| | a. Total monetary value of financial assistance received by the organization from any government during the reporting period, including: | | |
| | i. tax relief and tax credits; | • Effective tax rate (p.133) | |
| | ii. subsidies; | | Omitted: not applicable: Amount is not material |
| | iii. investment grants, research and development grants, and other relevant types of grant; | | Omitted: not applicable |

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| 2,5 | iv. awards; | | Omitted: not applicable |
| | v. royalty holidays; | | Omitted: not applicable |
| | vi. financial assistance from Export Credit Agencies (ECAs); | | Omitted: not applicable |
| | vii. financial incentives; | | Omitted: not applicable |
| | viii. other financial benefits received or receivable from any government for any operation. | | Omitted: not applicable |
| | b. The information in 201-4-a by country. | | Omitted: not applicable |
| | c. Whether, and the extent to which, any government is present in the shareholding structure. | | Omitted: not applicable |
| | When compiling the information specified in Disclosure 201-4, the reporting organization shall identify the monetary value of financial assistance received from government through consistent application of generally accepted accounting principles. | | Omitted: not applicable |

| GRI 301: MATERIALS (2016) | | | |
|---------------------------|--------------------------------------|---|----------------------------|
| GRI Standard | Description | Reference | Reason (partially) omitted |
| | Management of material topics | <ul style="list-style-type: none"> • Strategy and strategic pillars: Sustainable solutions (p.30) • Sustainable solutions (p.35-37) • Opting for sustainable material and Circular design • Risk category: Climate change (p.79) • Risk category: Sustainable projects (p.81) • External environment (p.22-25) • Sustainability challenge, Transition to a circular construction economy, Nitrogen problem • Additional information: Stakeholders, materiality and materiality matrix (p.153-154) | |

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| 301-1 (2016) | Materials used by weight or volume | | |
| | The reporting organization shall report the following information: a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: | <ul style="list-style-type: none"> • Sustainable solutions (p.35-40) • Ambition and targets in five impact areas <ol style="list-style-type: none"> 1. Opting for sustainable material 2. Circular design | Omitted: Information unavailable/incomplete This was also omitted in 2021. In 2022 it again proved impossible to obtain a complete and reliable picture of all purchased materials (volume and split between renewable and not renewable) and include it in this 2022 Annual Report because our reporting systems are not yet set-up to do this. In the coming year there will be a new set of KPIs for the Sustainable solutions pillar including one KPI dedicated to this. This KPI will be launched during this year. This theme will also be picked up bearing in mind the future and the demands of the CSRD. The purchasing steering group has been informed of this. |
| | i. non-renewable materials used; | | Omission: Information unavailable/incomplete |
| | ii. renewable materials used. | | Omission: Information unavailable/incomplete |
| 301-2 (2016) | Recycled input materials used | | |
| | The reporting organization shall report the following information: a. Percentage of recycled input materials used to manufacture the organization's primary products and services. | | Information unavailable/incomplete see response to 301-1 |
| 2,2 | When compiling the information specified in Disclosure 301-2, the reporting organization shall: | | Omitted: Information unavailable/incomplete |
| 2.2.1 | use the total weight or volume of materials used as specified in Disclosure 301-1; | | Omitted: Information unavailable/incomplete |
| 2.2.2 | calculate the percentage of recycled input materials used by applying the following formula: Percentage of recycled input materials used = Total recycled input materials used / Total input materials used x 100 | | Omitted: Information unavailable/incomplete |
| 301-3 (2016) | Reclaimed products and their packaging materials | | |
| | The reporting organization shall report the following information: a. Percentage of reclaimed products and their packaging materials for each product category. | | Omitted: Not applicable for the construction sector, more applicable for the shops and retail sector. |
| | b. How the data for this disclosure have been collected. | | Omitted: Not applicable |
| 2,4 | When compiling the information specified in Disclosure 301-3, the reporting organization shall: | | Omitted: Not applicable |
| 2.4.1 | exclude rejects and recalls of products; | | Omitted: Not applicable |

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| 2.4.2 | calculate the percentage of reclaimed products and their packaging materials for each product category using the following formula: Percentage of reclaimed products and their packaging materials = Products and their packaging materials reclaimed within the reporting period / Products sold within the reporting period x 100 | | Omitted: Not applicable |
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GRI 302: ENERGY (2016)

| GRI Standard | Description | Reference | Reason (partially) omitted |
|--------------------------------------|--|---|---|
| Management of material topics | | <ul style="list-style-type: none"> Strategy and strategic pillars: Sustainable solutions (p.30) Sustainable solutions (p.35-37) Opting for sustainable material and Circular design Risk category: Climate change (p.79) Risk category: Sustainable projects (p.81) External environment (p.22-25) Sustainability challenge, Transition to a circular construction economy, Nitrogen problem Additional information: Stakeholders, materiality and materiality matrix (p.153-154) | |
| 302-1 (2016) | Energy consumption within the organization | | |
| | The reporting organization shall report the following information: a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used. | | Omitted: Information not available We do not have this information for 2022. Targets for sustainable energy solutions for 2023 have been included in the Green Book. This theme will also be picked-up in 2023 bearing in mind the future and the demands of the CSRD. |
| | b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used. | | Omitted: Information not available |
| | c. In joules, watt-hours or multiples, the total: | | |
| | i. electricity consumption | | Omitted: Information not available |
| | ii. heating consumption | | Omitted: Information not available |
| | iii. cooling consumption | | Omitted: Information not available |
| | iv. steam consumption | | Omitted: Information not available |
| | d. In joules, watt-hours or multiples, the total: | | Omitted: Information not available |
| | i. electricity sold | | Omitted: Information not available |
| | ii. heating sold | | Omitted: Information not available |
| | iii. cooling sold | | Omitted: Information not available |
| | iv. steam sold | | Omitted: Information not available |

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| | e. Total energy consumption within the organization, in joules or multiples. | | Omitted: Information not available |
| | f. Standards, methodologies, assumptions, and/or calculation tools used. | | Omitted: Information not available |
| | g. Source of the conversion factors used. | | Omitted: Information not available |
| 2.1 | When compiling the information specified in Disclosure 302-1, the reporting organization shall: | | |
| 2.1.1 | avoid the double-counting of fuel consumption, when reporting self-generated energy consumption. If the organization generates electricity from a non-renewable or renewable fuel source and then consumes the generated electricity, the energy consumption shall be counted once under fuel consumption; | | Omitted: Information not available |
| 2.1.2 | report fuel consumption separately for non-renewable and renewable fuel sources; | | Omitted: Information not available |
| 2.1.3 | only report energy consumed by entities owned or controlled by the organization; | | Omitted: Information not available |
| 2.1.4 | calculate the total energy consumption within the organization in joules or multiples using the following formula: Total energy consumption within the organization = Non-renewable fuel consumed + Renewable fuel consumed + Electricity, heating, cooling, and steam purchased for consumption + Self-generated electricity, heating, cooling, and steam, which are not consumed (see clause 2.1.1) - Electricity, heating, cooling, and steam sold | | Omitted: Information not available |
| 302-2 (2016) | Energy consumption outside of the organization | | |
| | The reporting organization shall report the following information: | | |
| | a. Energy consumption outside of the organization, in joules or multiples. | | Omitted: Information not available: complex supply chain structure is not transparent |
| | b. Standards, methodologies, assumptions, and/or calculation tools used. | | Omitted: Information not available |
| | c. Source of the conversion factors used. | | Omitted: Information not available |
| 2.4 | When compiling the information specified in Disclosure 302-2, the reporting organization shall exclude energy consumption reported in Disclosure 302-1. | | |
| 302-3 (2016) | Energy intensity | | |
| | The reporting organization shall report the following information: | | |
| | a. Energy intensity ratio for the organization. | | Omitted: Information not available see 302-1 |
| | b. Organization-specific metric (the denominator) chosen to calculate the ratio. | | Omitted: Information not available |
| | c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all. | | Omitted: Information not available |

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| | d. Whether the ratio uses energy consumption within the organization, outside of it, or both. | | Omitted: Information not available |
| 2,5 | When compiling the information specified in Disclosure 302-3, the reporting organization shall: | | |
| 2.5.1 | calculate the ratio by dividing the absolute energy consumption (the numerator) by the organization-specific metric (the denominator); | | Omitted: Information not available |
| 2.5.2 | if reporting an intensity ratio both for the energy consumed within the organization and outside of it, report these intensity ratios separately. | | |
| 302-4 (2016) | Reduction of energy consumption | | |
| | The reporting organization shall report the following information: | | Omitted: Information not available see 302-1 |
| | a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples. | | |
| | b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. | | Omitted: Information not available |
| | c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. | | Omitted: Information not available |
| | d. Standards, methodologies, assumptions, and/or calculation tools used. | | Omitted: Information not available |
| 2,7 | When compiling the information specified in Disclosure 302-4, the reporting organization shall: | | |
| 2.7.1 | exclude reductions resulting from reduced production capacity or outsourcing; | | |
| 2.7.2 | describe whether energy reduction is estimated, modeled, or sourced from direct measurements. If estimation or modeling is used, the organization shall disclose the methods used. | | |
| 302-5 (2016) | Reductions in energy requirements of products and services | | |
| | The reporting organization shall report the following information: | | Omitted: Information not available see 302-1 |
| | a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples. | | |
| | b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. | | Omitted: Information not available |
| | c. Standards, methodologies, assumptions, and/or calculation tools used. | | Omitted: Information not available |

| GRI 304: Biodiversity (2016) | | | |
|------------------------------|--|---|--|
| GRI Standard | Description | Reference | Reason (partially) omitted |
| | Management of material topics | <ul style="list-style-type: none"> • Strategy and strategic pillars: Sustainable solutions (p.30) • Nature & biodiversity and Climate adaptation (p.38) • Risk category: Climate change (p.79) • Risk category: Sustainable projects (p.81) • External environment: (p.22-25) • Sustainability challenge, Transition to a circular construction economy, Nitrogen problem | |
| 304-1 (2016) | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | | |
| | The reporting organization shall report the following information: a. For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information: | | Omitted: Information unavailable: Since this year the new CSRD standards and the nitrogen problem have drawn more attention to this theme. TBI also sees the need for this but in previous years has neither focused on this nor formulated targets for it. As a result we have no information for this theme available. |
| | i. Geographic location; | | Omitted: information unavailable |
| | ii. Subsurface and underground land that may be owned, leased, or managed by the organization; | | Omitted: information unavailable |
| | iii. Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas; | | Omitted: information unavailable |
| | iv. Type of operation (office, manufacturing or production, or extractive); | | Omitted: information unavailable |
| | v. Size of operational site in km ² (or another unit, if appropriate); | | Omitted: information unavailable |
| | vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem); | | Omitted: information unavailable |
| | vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation). | | Omitted: information unavailable |

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| 304-2 (2016) | Significant impacts of activities, products, and services on biodiversity | | |
| | The reporting organization shall report the following information: a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following: | | Omitted: Information unavailable: Since this year the new CSRD standards and the nitrogen problem have drawn more attention to this theme. TBI also sees the need for this but in previous years has neither focused on this nor formulated targets for it. As a result we have no information for this theme available. |
| | i. Construction or use of manufacturing plants, mines, and transport infrastructure; | | Omitted: information unavailable |
| | ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources); | | Omitted: information unavailable |
| | iii. Introduction of invasive species, pests, and pathogens; | | Omitted: information unavailable |
| | iv. Reduction of species; | | Omitted: information unavailable |
| | v. Habitat conversion; | | Omitted: information unavailable |
| | vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level). | | Omitted: information unavailable |
| | b. Significant direct and indirect positive and negative impacts with reference to the following: | | Omitted: information unavailable |
| | i. Species affected; | | Omitted: information unavailable |
| | ii. Extent of areas impacted; | | Omitted: information unavailable |
| | iii. Duration of impacts; | | Omitted: information unavailable |
| | iv. Reversibility or irreversibility of the impacts. | | Omitted: information unavailable |
| 304-3 (2016) | Habitats protected or restored | | |
| | The reporting organization shall report the following information: a. Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals. | | Omitted: Information unavailable: Since this year the new CSRD standards and the nitrogen problem have drawn more attention to this theme. TBI also sees the need for this but in previous years has neither focused on this nor formulated targets for it. As a result we have no information for this theme available. |
| | b. Whether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures. | | Omitted: information unavailable |
| | c. Status of each area based on its condition at the close of the reporting period. | | Omitted: information unavailable |
| | d. Standards, methodologies, and assumptions used. | | Omitted: information unavailable |

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| 304-4 (2016) | IUCN Red List species and national conservation list species with habitats in areas affected by operations | | |
| | The reporting organization shall report the following information: a. Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk: | | Omitted: Information unavailable: Since this year the new CSRD standards and the nitrogen problem have drawn more attention to this theme. TBI also sees the need for this but in previous years has neither focused on this nor formulated targets for it. As a result we have no information for this theme available. |
| | i. Critically endangered | | Omitted: information unavailable |
| | ii. Endangered | | Omitted: information unavailable |
| | iii. Vulnerable | | Omitted: information unavailable |
| | iv. Near threatened | | Omitted: information unavailable |
| | v. Least concern | | Omitted: information unavailable |
| | | | Omitted: information unavailable |

| GRI 305: EMISSIONS (2016) | | | |
|--------------------------------------|---|---|-----------------------------------|
| GRI Standard | Description | Reference | Reason (partially) omitted |
| Management of material topics | | <ul style="list-style-type: none"> • Strategy and strategic pillars: Sustainable solutions (p. 30) • Sustainable solutions: Ambition and targets in five impact areas: zero-emissions construction (p.35-37) • Risk category: Climate change (p.79) • Risk category: Sustainable projects (p.81) • External environment (p.22-25) • Sustainability challenge, Transition to a circular construction economy, Nitrogen problem • Additional information (p.153-154) • Stakeholders, materiality and materiality matrix | |
| 305-1 (2016) | Direct (Scope 1) GHG emissions | | |
| | The reporting organization shall report the following information: a. Gross direct (Scope 1) GHG emissions in metric tons of CO ₂ equivalent. | <ul style="list-style-type: none"> • Sustainable solutions (p. 35-40) • TBI's environmental footprint: CO₂ emissions 26.1 kton (2021: 24.1 kton) of which Scope 1 23.8 kton (2021: 21.4 kton), Scope 2 2.2 kton (2021: 2.6 kton). Of the Scope 1 emissions, 0.4 kton was from biogen fuels | |

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| | b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | <ul style="list-style-type: none"> Glossary: CO₂ (p. 158) Carbon dioxide (CO₂) is the most relevant greenhouse-gas for TBI and thus the only greenhouse-gas within the reporting scope. | |
| | c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent. | <ul style="list-style-type: none"> 2022: Calculated using MDB and Voorbij FTs use of bio-diesel (HVO and Bio CNG) the 2022 CO₂ emission was 0.4 kton CO₂. (p. 35-40) | |
| | d. Base year for the calculation, if applicable, including: | <ul style="list-style-type: none"> 2017 (p. 35) | |
| | i. the rationale for choosing it; | <ul style="list-style-type: none"> Financial statements: Credit facilities, five parameters (p. 127) | |
| | ii. emissions in the base year; | <ul style="list-style-type: none"> Five-year summary (p. 157) | |
| | iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. | <ul style="list-style-type: none"> Five-year summary (p. 157) | |
| | e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. | <ul style="list-style-type: none"> Glossary: CO₂ (p. 158) TBI calculates its CO₂ footprint using the same Scope 1 and 2 delineation and conversion factors as the CO₂ Performance Ladder (SKAO) | |
| | f. Consolidation approach for emissions; whether equity share, financial control, or operational control. | <ul style="list-style-type: none"> Additional information: Scope (p. 152) The reported financial data and FTE numbers are for all TBI's activities both national and international. For all other non-financial data, with the exception of the safety performance figures, the figures quoted only relate to TBI's activities in the Netherlands. | |
| | g. Standards, methodologies, assumptions, and/or calculation tools used. | <ul style="list-style-type: none"> Glossary: CO₂ (p. 158) TBI calculates its CO₂ footprint using the same Scope 1 and 2 delineation and conversion factors as the CO₂ Performance Ladder (SKAO) | |
| 305-2 (2016) | Energy indirect (Scope 2) GHG emissions | | |
| | The reporting organization shall report the following information: | | |
| | a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. | <ul style="list-style-type: none"> Sustainable solutions (p. 35-40) TBI's environmental footprint: CO₂ emissions 26.1 kton (2021: 24.1 kton) of which Scope 1 23.8 kton (2021: 21.4 kton), Scope 2 2.2 kton (2021: 2.6 kton). Of the Scope 1 emissions, 0.4 kton was from biogen fuels | |
| | b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent. | <ul style="list-style-type: none"> Glossary: CO₂ (p. 158) Carbon dioxide (CO₂) is the most relevant greenhouse-gas for TBI and thus the only greenhouse-gas within the reporting scope. | |

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| | c. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | <ul style="list-style-type: none"> • 2022: Calculated using MDB and Voorbij FTs use of bio-diesel (HVO and Bio CNG) the 2022 CO₂ emission was 0.4 kton CO₂. (p. 35-40) | |
| | d. Base year for the calculation, if applicable, including: | <ul style="list-style-type: none"> • 2017 (p. 35) | |
| | i. the rationale for choosing it; | <ul style="list-style-type: none"> • Financial statements: Credit facilities, five parameters (p. 127) | |
| | ii. emissions in the base year; | <ul style="list-style-type: none"> • Five-year summary (p. 157) | |
| | iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. | <ul style="list-style-type: none"> • Five-year summary (p. 157) | |
| | e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. | <ul style="list-style-type: none"> • Glossary: CO₂ (p. 158) • TBI calculates its CO₂ footprint using the same Scope 1 and 2 delineation and conversion factors as the CO₂ Performance Ladder (SKAO) | |
| | f. Consolidation approach for emissions; whether equity share, financial control, or operational control. | <ul style="list-style-type: none"> • Additional information: Scope (p. 152) • The reported financial data and FTE numbers are for all TBI's activities both national and international. For all other non-financial data, with the exception of the safety performance figures, the figures quoted only relate to TBI's activities in the Netherlands. | |
| | g. Standards, methodologies, assumptions, and/or calculation tools used. | <ul style="list-style-type: none"> • Glossary: CO₂ (p. 158) • TBI calculates its CO₂ footprint using the same Scope 1 and 2 delineation and conversion factors as the CO₂ Performance Ladder (SKAO) | |
| 2,3 | When compiling the information specified in Disclosure 305-2, the reporting organization shall: | | |
| | 2.3.1 exclude any GHG trades from the calculation of gross energy indirect (Scope 2) GHG emissions; | | It is up to the external Auditor to check whether the calculation has been made in this way. |
| | 2.3.2 exclude other indirect (Scope 3) GHG emissions that are disclosed as specified in Disclosure 305-3; | | It is up to the external Auditor to check whether the calculation has been made in this way. |
| | 2.3.3 account and report energy indirect (Scope 2) GHG emissions based on the location-based method, if it has operations in markets without product or supplier-specific data; | | It is up to the external Auditor to check whether the calculation has been made in this way. |
| | 2.3.4 account and report energy indirect (Scope 2) GHG emissions based on both the location-based and market-based methods, if it has any operations in markets providing product or supplier-specific data in the form of contractual instruments. | | It is up to the external Auditor to check whether the calculation has been made in this way. |
| 305-3 (2016) | Other indirect (Scope 3) GHG emissions | | |
| | The reporting organization shall report the following information: | | |

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| | a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO ₂ equivalent. | • J.P van Eesteren Pilot scope 3 Zero-emission construction (p. 40) | Information unavailable: We have not charted the Scope 3 emissions for 2022. We want to make the Scope 3 emissions transparent next year and have implemented various measures to make this possible. Scope 3 has the highest priority for 2023 |
| | b. If available, the gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | | Omitted: Information unavailable |
| | c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent. | | Omitted: Information unavailable |
| | d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. | | Omitted: Information unavailable |
| | e. Base year for the calculation, if applicable, including: | | |
| | i. the rationale for choosing it; | | Omitted: Information unavailable |
| | ii. emissions in the base year; | | Omitted: Information unavailable |
| | iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. | | Omitted: Information unavailable |
| | f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. | | Omitted: Information unavailable |
| | g. Standards, methodologies, assumptions, and/or calculation tools used. | | Omitted: Information unavailable |
| 2,5 | When compiling the information specified in Disclosure 305-3, the reporting organization shall: | | Omitted: Information unavailable |
| | 2.5.1 exclude any GHG trades from the calculation of gross other indirect (Scope 3) GHG emissions; | | |
| | 2.5.2 exclude energy indirect (Scope 2) GHG emissions from this disclosure. Energy indirect (Scope 2) GHG emissions are disclosed as specified in Disclosure 305-2; | | Omitted: Information unavailable |
| | 2.5.3 report biogenic emissions of CO ₂ from the combustion or biodegradation of biomass that occur in its value chain separately from the gross other indirect (Scope 3) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH ₄ and N ₂ O), and biogenic emissions of CO ₂ that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass). | | Omitted: Information unavailable |
| 305-4 (2016) | GHG emissions intensity | | |
| | The reporting organization shall report the following information: | | |
| | a. GHG emissions intensity ratio for the organization. | • Sustainable solutions: CO ₂ -emissions Scope 1 and 2 (per FTE/ per million € operating revenue) (p.35) | |
| | b. Organization-specific metric (the denominator) chosen to calculate the ratio. | • Sustainable solutions: CO ₂ -emissions Scope 1 and 2 (per FTE/ per million € operating revenue) (p.35) | |

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| 2,7 | c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). | <ul style="list-style-type: none"> Sustainable solutions: CO₂-emissions Scope 1 and 2 (per FTE/ per million € operating revenue) (p.35) | |
| | d. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | <ul style="list-style-type: none"> Glossary: CO₂ (p. 158) Carbon dioxide (CO₂) is the most relevant greenhouse-gas for TBI and thus the only greenhouse-gas within the reporting scope. | |
| | When compiling the information specified in Disclosure 305-4, the reporting organization shall: | | |
| | 2.7.1 calculate the ratio by dividing the absolute GHG emissions (the numerator) by the organization-specific metric (the denominator); | <ul style="list-style-type: none"> Sustainable solutions: CO₂-emissions Scope 1 and 2 (per FTE/ per million € operating revenue) (p.35) | |
| | 2.7.2 if reporting an intensity ratio for other indirect (Scope 3) GHG emissions, report this intensity ratio separately from the intensity ratios for direct (Scope 1) and energy indirect (Scope 2) emissions. | | Omitted: Not applicable |
| 305-5 (2016) | Reduction of GHG emissions | | |
| 2,9 | The reporting organization shall report the following information: a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO ₂ equivalent b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. | | Omitted: Information unavailable: We have not measured this. We will work on it during the coming year. |
| | c. Base year or baseline, including the rationale for choosing it. | <ul style="list-style-type: none"> Financial statements: Credit facilities, five parameters (p. 127) | |
| | d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). | <ul style="list-style-type: none"> Sustainable solutions: Environmental footprint (p.35-40) | |
| | e. Standards, methodologies, assumptions, and/or calculation tools used. | <ul style="list-style-type: none"> Accountability & Methodology | |
| | When compiling the information specified in Disclosure 305-5, the reporting organization shall: | | Omitted: Information unavailable |
| | 2.9.1 exclude reductions resulting from reduced production capacity or outsourcing; | | Omitted: Information unavailable |
| | 2.9.2 use the inventory or project method to account for reductions; | | Omitted: Information unavailable |
| | 2.9.3 calculate an initiative's total reductions of GHG emissions as the sum of its associated primary effects and any significant secondary effects; | | Omitted: Information unavailable |
| | 2.9.4 if reporting two or more Scope types, report the reductions for each separately; | | Omitted: Information unavailable |
| | 2.9.5 report reductions from offsets separately. | | Omitted: Information unavailable |
| 305-6 (2016) | Emissions of ozone-depleting substances (ODS) | | |
| | The reporting organization shall report the following information: | | Omitted: Information unavailable: We do not have the information for 2022. In 2023 we will formulate a climate plan based on SBTi targets. In the climate plan we will also look at targets for measuring nitrogen. |

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| 2,11 | a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent. | Omitted: Information unavailable |
| | b. Substances included in the calculation. | Omitted: Information unavailable |
| | c. Source of the emission factors used. | Omitted: Information unavailable |
| | d. Standards, methodologies, assumptions, and/or calculation tools used. | Omitted: Information unavailable |
| | When compiling the information specified in Disclosure 305-6, the reporting organization shall: | Omitted: Information unavailable |
| | 2.11.1 calculate the production of ODS as the amount of ODS produced, minus the amount destroyed by approved technologies, and minus the amount entirely used as feedstock in the manufacture of other chemicals; | Omitted: Information unavailable |
| | 2.11.2 exclude ODS recycled and reused. | |
| 305-7 (2016) | Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions | |
| The reporting organization shall report the following information: | Omitted: Information unavailable: We do not have the information for 2022. In 2023 we will formulate a climate plan based on SBTi targets. In the climate plan we will also look at targets for measuring nitrogen. Omitted: Information unavailable | |
| a. Significant air emissions, in kilograms or multiples, for each of the following: | | |
| i. NOX | Omitted: Information unavailable | |
| ii. SOX | Omitted: Information unavailable | |
| iii. Persistent organic pollutants (POP) | Omitted: Information unavailable | |
| iv. Volatile organic compounds (VOC) | Omitted: Information unavailable | |
| v. Hazardous air pollutants (HAP) | Omitted: Information unavailable | |
| vi. Particulate matter (PM) | Omitted: Information unavailable | |
| vii. Other standard categories of air emissions identified in relevant regulations | Omitted: Information unavailable | |
| b. Source of the emission factors used. | Omitted: Information unavailable | |
| c. Standards, methodologies, assumptions, and/or calculation tools used. | Omitted: Information unavailable | |
| 2,13 | When compiling the information specified in Disclosure 305-7, the reporting organization shall select one of the following approaches for calculating significant air emissions: | Omitted: Information unavailable |
| 2.13.1 Direct measurement of emissions (such as online analyzers); | Omitted: Information unavailable | |
| 2.13.2 Calculation based on site-specific data; | Omitted: Information unavailable | |
| 2.13.3 Calculation based on published emission factors; | Omitted: Information unavailable | |
| 2.13.4 Estimation. If estimations are used due to a lack of default figures, the organization shall indicate the basis on which figures were estimated. | Omitted: Information unavailable | |

GRI 306: WASTE (2020)

| GRI Standard | Description | Reference | Reason (partially) omitted |
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| | <p>Management of material topics</p> | <ul style="list-style-type: none"> • Strategy and strategic pillars: Sustainable solutions (p.30) • Sustainable solutions: Circular business operations (p.39) • External environment (p.22-25) • Sustainability challenge, Transition to a circular construction economy, Nitrogen problem • Risk category: Climate change (p.79) • Risk category: Sustainable projects (p.81) • Sustainable solutions: Ambitions and targets in five impact areas: circular business operations (p. 35-40) • Additional information: Stakeholders, materiality and materiality matrix (p.153-154) | |
| <p>306-1 (2020)</p> | <p>Waste generation and significant waste-related impacts</p> | | |
| | <p>The reporting organization shall report the following information:</p> <p>a. For the organization’s significant actual and potential waste-related impacts, a description of:</p> | | |
| | <p>i. the inputs, activities, and outputs that lead or could lead to these impacts;</p> | <ul style="list-style-type: none"> • Sustainable solutions: Circular business operations (p.39) | |
| | <p>ii. whether these impacts relate to waste generated in the organization’s own activities or to waste generated upstream or downstream in its value chain.</p> | <ul style="list-style-type: none"> • Sustainable solutions: Circular business operations (p.39) | |
| <p>306-2 (2020)</p> | <p>Management of significant waste-related impacts</p> | | |
| | <p>The reporting organization shall report the following information:</p> <p>a. Actions, including circularity measures, taken to prevent waste generation in the organization’s own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.</p> | <ul style="list-style-type: none"> • Sustainable solutions: Circular business operations (p.39) | |
| | <p>b. If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.</p> | | <p>Not applicable</p> |
| | <p>c. The processes used to collect and monitor waste-related data.</p> | <ul style="list-style-type: none"> • Sustainable solutions: Circular business operations (p.39) | |

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| 306-3 (2020) | Waste generated | | |
| 2,1 | The reporting organization shall report the following information: | | |
| | a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste. | <ul style="list-style-type: none"> • Report of the Executive Board (p.6-9) • Sustainable solutions: Circular business operations (p.36) • The total tonnage of waste amounted to 59,986 ton. The most prevalent waste streams in tons were construction and demolition waste (7,937), rubble (42,609), commercial waste (1,047), plaster (279), wood (2,596), insulation material (298), plastics/films (88), paper and cardboard (443) | |
| | b. Contextual information necessary to understand the data and how the data has been compiled. | <ul style="list-style-type: none"> • Report of the Executive Board (p.6-9) • Sustainable solutions: Circular business operations (p.36) • Waste volume/per million € operating revenue (ton) 26.1 (2021:24.2) (p.35) | |
| | When compiling the information specified in Disclosure 306-3-a, the reporting organization shall: | | |
| | 2.1.1 exclude effluent, unless required by national legislation to be reported under total waste; | | |
| 2.1.2 use 1000 kilograms as the measure for a metric ton. | | | |
| 306-4 (2020) | Waste diverted from disposal | | |
| | The reporting organization shall report the following information: | | |
| | a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste. | | Omitted: Information unavailable: In 2021 this was also omitted. However, after internal evaluation it appears that data about waste processing methods is still not available at this level of detail. For this information we are dependent on information from third parties. In Q4 2022 we made a start by requesting the reuse categories of the waste streams on the basis of an own classification and derived from the Bnext platform. We have also included this in our non-financial handbook and will work on improving the reporting in 2023. |

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| | b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: | | Omitted: Information unavailable: In 2021 this was also omitted. However, after internal evaluation it appears that data about waste processing methods is still not available at this level of detail. For this information we are dependent on information from third parties. In Q4 2022 we made a start by requesting the reuse categories of the waste streams on the basis of an own classification and derived from the Bnext platform. We have also included this in our non-financial handbook and will work on improving the reporting in 2023. |
| | i. Preparation for reuse; | | Information unavailable |
| | ii. Recycling; | | Information unavailable |
| | iii. Other recovery operations. | | Information unavailable |
| | c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations: | | Information unavailable |
| | i. Preparation for reuse; | | Information unavailable |
| | ii. Recycling; | | Information unavailable |
| | iii. Other recovery operations. | | Information unavailable |
| | d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal: | | Information unavailable |
| 2,2 | i. onsite; | | Information unavailable |
| | ii. offsite. | | Information unavailable |
| | e. Contextual information necessary to understand the data and how the data has been compiled. | | Information unavailable |
| | When compiling the information specified in Disclosure 306-4, the reporting organization shall: | | Information unavailable |
| | 2.2.1 exclude effluent, unless required by national legislation to be reported under total waste; | | Information unavailable |
| | 2.2.2 use 1000 kilograms as the measure for a metric ton. | | Information unavailable |

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| 306-5 (2020) | Waste directed to disposal | | |
| | <p>The reporting organization shall report the following information:</p> <p>a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.</p> | | <p>Omitted: Information unavailable: In 2021 this was also omitted. However, after internal evaluation it appears that data about waste processing methods is still not available at this level of detail. For this information we are dependent on information from third parties. In Q4 2022 we made a start by requesting the reuse categories of the waste streams on the basis of an own classification and derived from the Bnext platform. We have also included this in our non-financial handbook and will work on improving the reporting in 2023.</p> |
| | <p>b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:</p> | | <p>Omitted: Information unavailable: In 2021 this was also omitted. However, after internal evaluation it appears that data about waste processing methods is still not available at this level of detail. For this information we are dependent on information from third parties. In Q4 2022 we made a start by requesting the reuse categories of the waste streams on the basis of an own classification and derived from the Bnext platform. We have also included this in our non-financial handbook and will work on improving the reporting in 2023.</p> |
| | <p>i. Incineration (with energy recovery);</p> | | Information unavailable |
| | <p>ii. Incineration (without energy recovery);</p> | | Information unavailable |
| | <p>iii. Landfilling;</p> | | Information unavailable |
| | <p>iv. Other disposal operations.</p> | | Information unavailable |
| | <p>c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:</p> | | Information unavailable |
| | <p>i. Incineration (with energy recovery);</p> | | Information unavailable |
| | <p>ii. Incineration (without energy recovery);</p> | | Information unavailable |
| | <p>iii. Landfilling;</p> | | Information unavailable |
| | <p>iv. Other disposal operations.</p> | | Information unavailable |
| | <p>d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal:</p> | | Information unavailable |
| | <p>i. onsite;</p> | | Information unavailable |

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| 2,4 | ii. offsite. | Information unavailable |
| | e. Contextual information necessary to understand the data and how the data has been compiled. | Information unavailable |
| | When compiling the information specified in Disclosure 306-5, the reporting organization shall: | Information unavailable |
| | 2.4.1 exclude effluent, unless required by national legislation to be reported under total waste; | Information unavailable |
| | 2.4.2 use 1000 kilograms as the measure for a metric ton. | Information unavailable |

| GRI 402: LABOR/MANAGEMENT RELATIONS (2016) | | | |
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| GRI Standard | Description | Reference | Reason (partially) omitted |
| | Management of material topics | <ul style="list-style-type: none"> • Strategy and strategic pillars: People & Teams (p.30) • People & Teams: Ambition (p.43-44) • TBI's social initiatives (p.51-52) • External environment: Labour market (p.24) • Message from the Chairman of the Executive Board (p. 6-9) • Trade Foundation (p.42) • TBI Scholarship Fund (p.48) • Additional information: Stakeholders, materiality and materiality matrix (p.153-154) | |
| 402-1 (2016) | Minimum notice periods regarding operational changes | | |
| | <p>The reporting organization shall report the following information:</p> <p>a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them.</p> | <ul style="list-style-type: none"> • People & Teams % Collective Labour Agreement (CAO) (p.44) • The CAO Construction & Infra is applicable, the notice period is 1-4 months, depending on the total duration of employment, unless UWV has specified a shorted peoiod, in which case this period is applicable (always at least a month). Since the CAO has been declared generally binding, the same notice period applies for all employees. | |

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| | <p>b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.</p> | <ul style="list-style-type: none"> • People & Teams % CAO (p.44) • The CAO Construction & Infra is applicable, the notice period is 1-4 months, depending on the total duration of employment, unless UWV has specified a shorted peiod, in which case this period is applicable (always at least a month). Since the CAO has been declared generally binding, the same notice period applies for all employees. | |
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| GRI 403: OCCUPATIONAL HEALTH AND SAFETY (2018) | | | |
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| GRI Standard | Description | Reference | Reason (partially) omitted |
| Management of material topics | | <ul style="list-style-type: none"> • Strategy and strategic pillars: People & Teams (p.30) • Message from the Chairman of the Executive Board (p.6-9) • Profile (p.12) • Safe and healthy working conditions (p.45-47) • Risk category: Health and safety of employees and subcontractors (p. 81) • Additional information: Stakeholders, materiality and materiality matrix (p.153-154) | |
| 403-1 (2018) | Occupational health and safety management system | | |
| | <p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. a statement of whether an occupational health and safety management system has been implemented, including whether:</p> | <ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-47) • TBlveilig app, Safety dashboards | |
| | <p>i. the system has been implemented because of legal requirements and, if so, a list of the requirements;</p> | | |
| | <p>ii. The system has been implemented based on recognized risk management and/or management system standards/ guidelines and, if so, a list of the standards/guidelines.</p> | | |
| | <p>b. a description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.</p> | | |
| 403-2 (2018) | Hazard identification, risk assessment, and incident investigation | | |
| | <p>The reporting organization shall report the following information:</p> | | |

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| | <p>a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including:</p> | <ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-47) • TBI Safety guidelines • TBI-safety values • The TBIveilig app • Safety ladder • Safety consultation | |
| | <p>i. how the organization ensures the quality of these processes, including the competency of persons who carry them out;</p> | | |
| | <p>ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system.</p> | | |
| | <p>b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.</p> | <ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-47) • TBI Safety guidelines • TBI-safety values • The TBIveilig app • Safety ladder | |
| | <p>c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.</p> | <ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-47) • TBI Safety guidelines • TBI-safety values • The TBIveilig app • Safety ladder • Risk management: Risk category safe and healthy working conditions for employees and sub-contractors (p. 81) | |
| | <p>d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.</p> | <ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-47) • TBI Safety guidelines • TBI-safety values • The TBIveilig app • Safety ladder • Risk management: Risk category safe and healthy working conditions for employees and sub-contractors (p. 81) | |
| 403-3 (2018) | Occupational health services | | |
| | <p>The reporting organization shall report the following information:</p> <p>a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.</p> | <ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-47) • TBI Vitaal (sustainable employability) | |

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| 403-4 (2018) | Worker participation, consultation, and communication on occupational health and safety | | |
| | <p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.</p> | <ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-47) • Safety Day • TBI Vitaal (sustainable employability) | |
| | <p>b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.</p> | <ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-47) | |
| 403-5 (2018) | Worker training on occupational health and safety | | |
| | <p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.</p> | <ul style="list-style-type: none"> • TBI Vitaal (p.45-47) | |
| 403-6 (2018) | Promotion of worker health | | |
| | <p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.</p> | <ul style="list-style-type: none"> • TBI Vitaal (p.45-47) | |
| | <p>b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.</p> | <ul style="list-style-type: none"> • TBI Vitaal (p.45-47) | |
| 403-7 (2018) | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | | |
| | <p>The reporting organization shall report the following information:</p> <p>a. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks.</p> | <ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-47) • Risk management: Risk category safe and healthy working conditions for employees and subcontractors (p. 81) | |

| Topic specific disclosures | | | |
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| 403-8 (2018) | Workers covered by an occupational health and safety management system | | |
| | The reporting organization shall report the following information: a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines: | | Not applicable |
| | i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system; | | Not applicable |
| | ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited; | | Not applicable |
| | iii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party. | | Not applicable |
| | b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. | | Not applicable |
| | c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. | | Not applicable |
| 403-9 (2018) | Work-related injuries | | |
| | The reporting organization shall report the following information: a. For all employees: | | |

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| i. The number and rate of fatalities as a result of work-related injury; | <ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-47) • In 2022 the incident frequency (IF) rose to 2.9 (2021: 2.5). | |
| ii. The number and rate of high-consequence work-related injuries (excluding fatalities); | <ul style="list-style-type: none"> • In 2022 the number of own employee and external (hired-in) staff incidents with lost time rose to 39 (2021: 32). In addition to incidents with lost time there were also 177 (2021: 145) incidents without lost time. | |
| iii. The number and rate of recordable work-related injuries; | <ul style="list-style-type: none"> • Many of the incidents involved trips, falls, cuts and hand injuries. • In 2022 the number of near-misses involving our own employees and/or external (hired-in) staff amounted to 145, there were 2,980 dangerous situations and 87 incidents of dangerous behaviour were observed (2021 119 near-misses, 1,814 dangerous situations and 77 incidents of dangerous behaviour) | |
| iv. The main types of work-related injury; | <ul style="list-style-type: none"> • Many of the incidents involved trips, falls, cuts and hand injuries. (p.45-47) | |
| v. The number of hours worked. | <ul style="list-style-type: none"> • In 2022 the number of hours worked amounted to 13,490,673 (p.47) | |
| b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: | | <p>Omitted: Not applicable</p> <p>In respect of the IF-rate TBI does not differentiate between people on the payroll and external (hired-in) staff. b.iii: we cannot determine the injury rate of our subcontractors because the number of hours worked is not completely transparent. In addition, subcontractors do not come within the scope of our current reporting. The only subcontractor information we keep is incidents with lost time.</p> |
| i. The number and rate of fatalities as a result of work-related injury; | | <p>Omitted: Not applicable</p> <p>TBI does not differentiate between people on the payroll and external (hired-in) staff.</p> |
| ii. The number and rate of high-consequence work-related injuries (excluding fatalities); | | <p>Omitted: Not applicable</p> <p>TBI does not differentiate between people on the payroll and external (hired-in) staff.</p> |
| iii. The number and rate of recordable work-related injuries; | | <p>Omitted: Not applicable</p> <p>TBI does not differentiate between employees on the payroll and external employees.</p> |

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| | iv. The main types of work-related injury; | | Omitted: Not applicable TBI does not differentiate between employees on the payroll and external hired-in) employees. |
| | v. The number of hours worked. | | Omitted: Not applicable TBI does not differentiate between employees on the payroll and external hired-in) employees. |
| | c. The work-related hazards that pose a risk of high-consequence injury, including: | | |
| | i. how these hazards have been determined; | • Safe and healthy working conditions (p.45-47) | |
| | ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; | • Safe and healthy working conditions (p.45-47) | |
| | iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. | • Safe and healthy working conditions (p.45-47) | |
| | d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls. | • Safe and healthy working conditions (p.45-47) | |
| | e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked. | • Glossary: IF-rate (p. 159) • The total number of recordable lost time (or fatal) work-related injuries multiplied by 1 million (hours) divided by the total number of hours worked by employees and external (hired-in) staff. | |
| | f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. | • No sub-contractors and/or suppliers fall in this category. Temporary staff hired directly by partners/consortia are not included in the report. • Document Accountability and Methodology | |
| | g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. | • Injury figures • Document Accountability and Methodology | |
| 403-10 (2018) | Work-related ill health | | |
| | The reporting organization shall report the following information: | | |
| | a. For all employees: | • Safe and healthy working conditions (p.45-47) | |
| | i. The number of fatalities as a result of work-related ill health; | • Safe and healthy working conditions (p.45-47) | |
| | ii. The number of cases of recordable work-related ill health; | • Safe and healthy working conditions (p.45-47) | |
| | iii. The main types of work-related ill health. | • Safe and healthy working conditions (p.45-47) | |
| | b. For all workers who are not employees but whose work and/or workplace is controlled by the organization: | • Safe and healthy working conditions (p.45-47) | |
| | i. The number of fatalities as a result of work-related ill health; | • Safe and healthy working conditions (p.45-47) | |
| | ii. The number of cases of recordable work-related ill health; | • Safe and healthy working conditions (p.45-47) | |
| | iii. The main types of work-related ill health. | | Omitted: Information unavailable. We do not record this information. |
| | c. The work-related hazards that pose a risk of ill health, including: | • Safe and healthy working conditions (p.45-47) | |
| | i. how these hazards have been determined; | • Safe and healthy working conditions (p.45-47) | |

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| ii. which of these hazards have caused or contributed to cases of ill health during the reporting period; | • Safe and healthy working conditions (p.45-47) | |
| iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. | • Safe and healthy working conditions (p.45-47) | |
| d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. | • No sub-contractors and/or suppliers fall in this category. Temporary staff hired directly by partners/consortia are not included in the report. • Document Accountability and Methodology | |
| e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. | • Injury figures • Document Accountability and Methodology | |

| GRI 404: TRAINING AND EDUCATION (2016) | | | |
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| GRI Standard | Description | Reference | Reason (partially) omitted |
| | Management of material topics | <ul style="list-style-type: none"> • Strategy and strategic pillars: People & Teams (p.30) • People & Teams (p.43-50) • Developing employees through education and training (p. 49) • External environment (p.24) • Labour market • Additional information: Stakeholders, materiality and materiality matrix (p.153-154) | |
| 404-1 (2016) | Average hours of training per year per employee | | |
| | The reporting organization shall report the following information: a. Average hours of training that the organization's employees have undertaken during the reporting period, by: | <ul style="list-style-type: none"> • Developing employees through education and training (p. 49) • TBI invested a total of 127,887 hours (an average of 20.5 training hours per FTE) and over € 5.6 million in education and/or training of employees (2021: 103,057 hours, € 4.7 million and an average of 16.5 education and/or training hours per FTE). | |
| | i. gender; | <ul style="list-style-type: none"> • Education and/or training costs (p.49) • Men € 5,206,565 • Women € 432,171 | |
| | ii. employee category. | <ul style="list-style-type: none"> • Education and/or training costs (p.49) • Own employees € 3,774,056 • External (hired-in) employees € 1,864.680 | |

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| 404-2 (2016) | Programs for upgrading employee skills and transition assistance programs | | |
| | The reporting organization shall report the following information: a. Type and scope of programs implemented and assistance provided to upgrade employee skills. | <ul style="list-style-type: none"> • Developing employees through education and training (p. 49) | |
| | b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment. | <ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-47) • Developing employees through education and training (p. 49) • TBI Acdmy • TBI Vitaal (sustainabe employability) | |
| 404-3 (2016) | Percentage of employees receiving regular performance and career development reviews | | |
| | The reporting organization shall report the following information: a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period. | <ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-47) • In 2022 4,873 performance / assessment discussions took place. That equates to 75% of employees | |

| GRI 405: DIVERSITY AND EQUAL OPPORTUNITY (2016) | | | |
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| GRI Standard | Description | Reference | Reason (partially) omitted |
| | Management of material topics | <ul style="list-style-type: none"> • Strategy and strategic pillars: People & Teams (p.30) • People & Teams (p.45-50) • Diversity and inclusivity (p.49-50) • External environment: Labour market (p.24) • Additional information: Stakeholders, materiality and materiality matrix (p.153-154) | |
| 405-1 (2016) | Diversity of governance bodies and employees | | |
| | The reporting organization shall report the following information: a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: | <ul style="list-style-type: none"> • Composition of the Executive Board (p. 90) | |
| | i. Gender; | <ul style="list-style-type: none"> • Composition of the Executive Board (p. 90) | |
| | ii. Age group: under 30 years old, 30-50 years old, over 50 years old; | <ul style="list-style-type: none"> • Composition of the Executive Board (p. 90) | |
| | iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). | <ul style="list-style-type: none"> • Composition of the Executive Board (p. 90) | |
| | b. Percentage of employees per employee category in each of the following diversity categories: | | |
| | i. Gender; | <ul style="list-style-type: none"> • People & Teams (p. 43-46) | |

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|---------------------|--|-----------------------------|--------------------------------------|
| | ii. Age group: under 30 years old, 30-50 years old, over 50 years old; | • People & Teams (p. 43-46) | |
| | iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). | | |
| 405-2 (2016) | Ratio of basic salary and remuneration of women to men | | |
| | The reporting organization shall report the following information: | | |
| | a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. | | Omitted: Confidentiality constraints |
| | b. The definition used for 'significant locations of operation'. | | Omitted: Confidentiality constraints |