

# GRI Content Index

## Van Lanschot Kempen

### Annual Report 2021

## GRI Standard Disclosures

GRI Standard	Disclosure	Reference <sup>1</sup>	Omission
GRI 101: Foundations 2017	GRI does not include any disclosures	n/a	n/a
GRI 102: General Disclosures 2017	<b>1. Organisational profile</b>		
	102-1 Name of the organisation	AR and S: title page, credits on final page	n/a
	102-2 Activities, brands, products, and services a) A description of the organisation's activities b) Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.	AR: pp. 9-10 (Who we are and what we do)	n/a
	102-3 Location of headquarters	Hooge Steenweg 29, s-Hertogenbosch (the Netherlands)	n/a
	102-4 Location of operations	AR: pp. 9-10 (Who we are and what we do)	n/a
	102-5 Ownership and legal form	AR: p. 71 (Van Lanschot Kempen shares), p. 94 (Corporate governance)	n/a
	102-6 Markets served a) Markets served, including: i. geographic locations where products and services are offered ii. sectors served iii. types of customers and beneficiaries	AR: pp. 9-10 (Who we are and what we do)	n/a
	102-7 Scale of the organisation a) Scale of the organisation, including: i. total number of employees ii. total number of operations iii. net sales iv. total capitalisation v. quantity of products or services provided	AR: pp. 9-10 (Who we are and what we do), p. 25 (Value creation model), pp. 26-28 (Financial capital), pp. 30-33 (Human and intellectual capital), p. 46-57 (Progress report) S: pp. 14-15 (Our sustainability key data)	n/a
	102-8 Information on employees and other workers: a) Total number of employees by employment contract (permanent and temporary), by gender b) Total number of employees by employment contract (permanent and temporary), by region c) Total number of employees by employment type (full-time and part-time), by gender d) Whether significant portion of the organisation's activities are performed by workers who are not employees e) Any significant variations in the numbers reported in 102-8a-c f) An explanation of how the data have been compiled	a) AR: pp. 30-33 (Human and intellectual capital), S: p. 15 (Our sustainability key data) b) Not applicable, due to relatively small size of activities outside of the Netherlands c) AR: pp. 30-33 (Human and intellectual capital), S: p. 15 (Our sustainability key data) d) Not applicable, we have 151 FTEs in external staff, mainly working on staff projects and programmes e) Not applicable, no significant seasonal variations in our sector f) From management systems and compiled by HR department	Not applicable: 102-8 B / 102-8 D / 102-8 E
	102-9 Supply chain	AR: pp. 20-22 (Our strategy), pp. 26-28 (Financial capital), pp. 41-44 (Social capital)	n/a
	102-10 Significant changes to the organisation and its supply chain a) Significant changes to the organisation's size, structure, ownership, or supply chain, including: i. Changes in the location of, or changes in, operations ii. Changes in the share capital structure iii. Changes in supply chain	AR: p. 4-6 (Message from the Chair – partnership with Mercier Vanderlinden), p. 71 (Van Lanschot Kempen shares)  Aspect iii did not apply over the reporting period.	Not applicable: 102-A-iii
	102-11 Precautionary Principle or approach	AR: pp. 57-70 (Risk and capital management), p. 98 (Main features of Van Lanschot Kempen's management and control system)	n/a
	102-12 External initiatives	S: pp. 21 (Reporting principles) W: <a href="https://vanlanschotkempen.com/en/sustainability/policy">vanlanschotkempen.com/en/sustainability/policy</a> (External guidelines)	n/a
102-13 Membership of associations	W: <a href="https://vanlanschotkempen.com/en/sustainability/policy/memberships">vanlanschotkempen.com/en/sustainability/policy/memberships</a>	n/a	

<sup>1</sup> AR: annual report S: sustainability supplement W: corporate website.

GRI Standard	Disclosure	Reference <sup>1</sup>	Omission
GRI 102: General Disclosures 2017	<b>2. Strategy</b>		
	102-14 Statement from senior decision-maker	AR: pp. 4-5 (Message from the Chair)	n/a
	102-15 Key impacts, risks, and opportunities	AR: p. 13-15 (The world around us), p. 17-18 (Stakeholders' expectations), pp. 20-22 (Our strategy), pp. 24-44 (Our value creation), pp. 57-69 (Risk and capital management) S: p. 7 (Risks and opportunities)	n/a
	<b>3. Ethics and integrity</b>		
	102-16 Values, principles, standards, and norms of behaviour	AR: pp. 9-10 (Who we are and what we do)	
	102-17 Mechanisms for advice and concerns about ethics The reporting organisation shall report the following information: a) A description of internal and external mechanisms for: i. seeking advice ii. reporting concerns	AR: pp. 9-10 (Who we are and what we do), pp. 57-69 (Risk and capital management) W: vanlanschotkempen.com/en/about-us/governance	n/a
	<b>4. Governance</b>		
	102-18 Governance structure a) Governance structure of the organisation b) Committees for decision-making on economic, environmental, and social topics	AR: pp. 75-82 (Report of the Supervisory Board), pp. 94-99 (Corporate governance) W: vanlanschotkempen.com/management-supervision W: vanlanschotkempen.com/en/sustainability/policy (Group Sustainability organisation)	n/a
	102-19 Delegating authority	AR: pp. 94-99 (Corporate governance) W: vanlanschotkempen.com/en/sustainability/policy (Group Sustainability organisation)	n/a
	102-20 Executive-level responsibility for economic, environmental, and social topics a) Whether the organisation has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics b) Whether post holders report directly to the highest governance body	AR: p. 101 (Our Management Board) W: vanlanschotkempen.com/en/sustainability/policy (Group Sustainability organisation)	n/a
102-21 Consulting stakeholders on economic, environmental, and social topics a) Processes for consultation between stakeholders and the highest governance body b) If consultation is delegated, describe to whom it is delegated	AR: pp. 17-18 (Stakeholders' expectations), pp. 94-99 (Corporate governance) S: pp. 3-4 (Our stakeholders), pp. 21-22 (Reporting principles – Materiality) W: vanlanschotkempen.com/en/sustainability/policy	n/a	
102-22 Composition of the highest governance body and its committees  a. Composition of the highest governance body and its committees by: i) Executive/non-executive ii) Independence iii) Tenure on the governance body iv) Number of each individual's other significant positions and commitments, and the nature of the commitments v) Gender vi) Membership of under-represented social groups vii) Competences relating to economic, environmental and social impact viii) Stakeholder representation	AR: pp. 75-82 (Report of the Supervisory Board), pp. 94-99 (Corporate governance), pp. 103-105 (Our Supervisory Board) W: vanlanschotkempen.com/en/about-us/management-supervision (By-laws and composition of the Supervisory Board and Supervisory Board profile)  Not explicitly included: 102-22 vi / vii / viii. We do not report on 102-22 vi, as this item is not material in the context of Van Lanschot Kempen. As an organisation, we do not consider membership of under-represented social groups when selecting members of the Management and/or Supervisory Boards. For 102-22 vii, we aim to have these competences represented on the Supervisory Board as a whole, not by the individual members. As for 102-22 vi, we have not considered stakeholder representation when selecting members of the Management and/or Supervisory Boards.	Not applicable: 102-22 vi / 102-22 vii / 102-22 viii	

<sup>1</sup>. AR annual report S: sustainability supplement W: corporate website

GRI Standard	Disclosure	Reference <sup>1</sup>	Omission
GRI 102: General Disclosures 2017	102-23 Chair of the highest governance body a) Whether the chair of the highest governance body is also an executive officer in the organisation b) If the chair is also an executive officer, describe his or her function within the organisation's management	AR: pp. 94-99 (Corporate governance), pp. 103-105 (Our Supervisory Board) W: <a href="http://vanlanschotkempen.com/en/about-us/management-supervision">vanlanschotkempen.com/en/about-us/management-supervision</a> (By-laws and composition of the Supervisory Board and Supervisory Board profile)	n/a
	102-24 Nominating and selecting the highest governance body a) Nomination and selection processes for the highest governance body and its committees b) Criteria used for nominating and selecting highest governance body members, including: i. Stakeholders (including shareholders) are involved ii. Diversity is considered iii. Independence is considered iv. Expertise and experience relating to economic, environmental and social topics are considered	AR: pp. 94-99 (Corporate governance), pp. 103-105 (Our Supervisory Board) W: <a href="http://vanlanschotkempen.com/en/about-us/management-supervision">vanlanschotkempen.com/en/about-us/management-supervision</a> (Diversity Policy Supervisory Board and Management Board)  Van Lanschot Kempen has drafted a policy for recruitment and selection (Policy Recruitment & Selection Van Lanschot Kempen), a diversity policy (Diversity Policy Supervisory Board and Executive Board) and profiles for the Supervisory and Management Boards (Profile Supervisory Board). We also refer to the by-laws of the Supervisory Board as well as to its public profile.	n/a
	102-25 Conflicts of interest a) Processes for the highest governance body to ensure conflicts of interest are avoided and managed b) Whether conflicts of interest are disclosed to stakeholders, including, as a minimum: i. Cross-board membership ii. Cross-shareholding with suppliers and other stakeholders iii. Existence of controlling shareholder iv. Related party disclosures	AR: pp. 94-99 (Corporate governance), pp. 103-105 (Our Supervisory Board) W: <a href="http://vanlanschotkempen.com/en/about-us/management-supervision">vanlanschotkempen.com/en/about-us/management-supervision</a> (By-laws and composition of the Supervisory Board and Supervisory Board profile)	n/a
	102-26 Role of highest governance body in setting purpose, values, and strategy	AR: pp. 94-99 (Corporate governance), pp. 75-82 (Report of the Supervisory Board), pp. 103-105 (Our Supervisory Board) W: <a href="http://vanlanschotkempen.com/en/about-us/management-supervision">vanlanschotkempen.com/en/about-us/management-supervision</a> (By-laws and composition of the Supervisory Board and Supervisory Board profile)	n/a
	102-27 Collective knowledge of highest governance body	AR: pp. 75-82 (Report of the Supervisory Board), pp. 103-105 (Our Supervisory Board) W: <a href="http://vanlanschotkempen.com/en/about-us/management-supervision">vanlanschotkempen.com/en/about-us/management-supervision</a>	n/a
	102-28 Evaluating the highest governance body's performance a) Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental and social topics b) Report whether such evaluation is independent or not, and its frequency c) Report whether such evaluation is a self-assessment d) Report actions taken in response to evaluation	AR: pp. 75-82 (Report of the Supervisory Board)	n/a
	102-29 Identifying and managing economic, environmental, and social impacts a) Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities - including its role in the implementation of due diligence processes b) Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics and their impacts, risks, and opportunities	Identifying and managing these opportunities and risks, including stakeholder consultation, is the domain of the Management Board, as is due diligence (see 102-19).  W: <a href="http://vanlanschotkempen.com/en/sustainability/policy">vanlanschotkempen.com/en/sustainability/policy</a> (Group Sustainability organisation)	n/a
	102-30 Effectiveness of risk management processes	AR: pp. 75-82 (Report of the Supervisory Board) S: p. 20 (Responsible lending policy (results)) Every year, the Supervisory Board's Risk Committee reviews our responsible lending policy.	n/a

<sup>1</sup> AR annual report S: sustainability supplement W: corporate website

GRI Standard	Disclosure	Reference <sup>1</sup>	Omission
GRI 102: General Disclosures 2017	102-31 Review of economic, environmental, and social topics	The Supervisory Board undertakes such a review at least once a year when assessing our annual report and sustainability supplement, but may do so more often if appropriate. AR: pp. 75-82 (Report of the Supervisory Board)	n/a
	102-32 Highest governance body's role in sustainable reporting	The Supervisory and Management Boards review the draft annual report and sustainability supplement, and the Management Board approves them.	n/a
	102-33 Communicating critical concerns	Critical concerns may be voiced by way of a range of channels, e.g. stakeholder dialogue, general meeting, media, Sustainability Centre, etc.	n/a
	102-34 Nature and total number of critical concerns a) Total number and nature of critical concerns that were communicated to the highest governance body b) Mechanism(s) used to address and resolve critical concerns	To the best of our knowledge, the number of critical concerns communicated to the highest governance body – via the mechanism to address critical concerns – was nil. W: <a href="https://vanlanschotkempen.com/en/about-us/governance">vanlanschotkempen.com/en/about-us/governance</a> (Reporting irregularities)	n/a
	102-35 Remuneration policies a) Report the remuneration policies for the highest governance body and senior executives for the following types of remuneration: i. Fixed pay and variable pay ii. Sign-on bonuses or recruitment incentive payments iii. Termination payments iv. Clawbacks v. Retirement benefits b) How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics	a) i. AR: pp. 88 (Remuneration report). The remuneration policy for members of the Management Board does not include a variable remuneration component. ii. AR: pp. 88 (Remuneration report) iii. Not applicable iv. Not applicable. Instead, the remuneration of the Management Board includes a large proportion of Van Lanschot Kempen shares (with a five-year lock-up period), creating a strong focus on the company's long-term continuity. v. AR: pp. 87 (Remuneration report). For comparison with contribution rates for all other employees, please see 201-3 b) The Supervisory Board assesses the performance of the Management Board based on a set of financial and non-financial key performance indicators (KPIs). In assessing the performance of the Management Board, great value is attached to their performance as a team. However, if an individual Management Board member underperforms, they will be held accountable. If no improvement is realised, the Management Board member may be dismissed by the Supervisory Board at any time.	n/a
	102-36 Process for determining remuneration a) Process for determining remuneration b) Whether remuneration consultants are involved in determining remuneration and whether they are independent of management c) Any other relationships that the remuneration consultants have with the organisation	AR: pp. 84-87 (Remuneration report) W: <a href="https://vanlanschotkempen.com/en/about-us/remuneration-policies">vanlanschotkempen.com/en/about-us/remuneration-policies</a> (By-laws and composition of the Supervisory Board, the Statutory Board, and profiles of the Supervisory and Management Boards)  Latest significant involvement of a remuneration consultant in determining board remuneration was in 2019, when we asked Willis Towers Watson (WTW) to update the market assessment for the Management Board. AR: p.89 (Remuneration report). Aside from this project, we have limited relations with WTW (not a significant supplier).	n/a
	102-37 Stakeholders' involvement in remuneration a) How stakeholders' views are sought and taken into account regarding remuneration b) If applicable, the results of votes on remuneration policies and proposals	AR: pp. 84-92 (Remuneration report)	n/a
	102-38 Annual total compensation ratio	S: p. 15 (Our sustainability key data)	n/a
	102-39 Percentage increase in annual total compensation ratio	The percentage growth of total annual pay of the highest-paid individual in 2021 (Netherlands): 1.24%. Median percentage increase in total annual compensation for all employees (excluding the highest-paid individual) in 2021: 2.51%. The ratio of the percentage increase amounted to 0.49%.	n/a

<sup>1</sup>. AR annual report S: sustainability supplement W: corporate website

GRI Standard	Disclosure	Reference <sup>1</sup>	Omission
GRI 102: General Disclosures 2017	<b>5. Stakeholder engagement</b>		
	102-40 List of stakeholder groups engaged by the organisation	AR: pp. 17-18 (Stakeholders' expectations)	n/a
	102-41 Collective bargaining agreements (percentage of total employees covered by collective bargaining agreements)	S: p. 15 (Our sustainability key data)	n/a
	102-42 Identifying and selecting stakeholders	AR: pp. 17-18 (Stakeholders' expectations)	n/a
	102-43 Approach to stakeholder engagement	AR: pp. 17-18 (Stakeholders' expectations)	n/a
	102-44 Key topics and concerns raised	AR: pp. 17-18 (Stakeholders' expectations)	n/a
	<b>6. Reporting practice</b>		
	102-45 List of all entities included in the organisation's consolidated financial statements	AR: p. 194 (Disclosure of interest in other entities) S: p. 21 (Reporting principles - Scope)	n/a
	102-46 Explain the process for defining the report content and aspect boundaries, including: a) An explanation of the process for defining the report content and the topic boundaries b) An explanation of how the organisation has implemented the Reporting Principles for defining report content	AR: pp. 17-18 (Stakeholders' expectations) S: pp. 3-5 (Our stakeholders), pp. 21-23 (Reporting principles)	n/a
	102-47 List of all material aspects identified in the process for defining report content	AR: pp. 17-18 (Stakeholders' expectations) S: pp. 3-5 (Our stakeholders), pp. 21-22 (Reporting principles - Materiality)	n/a
	102-48 Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements	AR: p. 22 (Our strategy – How we steer and monitor our business), p. 36 (Natural capital), p. 41 (Social capital)  We have restated KPIs 8 (Percentage of tot number of training courses followed to develop new skills), 10 (number of successful transactions with repeat Corporate Finance clients), 15a (percentage of internal and external fund managers on the approved list that meet the sustainability criteria), 15c (engagements for change for which at least one milestone has been reached) and 16b (indirect emissions via our balance sheet).	n/a
	102-49 Report significant changes from previous reporting periods in the scope and aspect boundaries	Not applicable	n/a
	102-50 Reporting period for the period required	1 January to 31 December 2021	n/a
	102-51 Date of most recent previous report	24 February 2021	n/a
	102-52 Reporting cycle	Annually	n/a
	102-53 Report the contact point for questions regarding the report	AR and S: credits on final page	n/a
	102-54 Claims of reporting in accordance with the GRI Standards	AR: p. 2 (Notes to the reader) S: pp. 21-23 (Reporting principles)	n/a
	102-55 GRI Content Index	This document	n/a
	102-56 External assurance	AR: pp. 252-255 (Assurance report of the independent auditor)	n/a

<sup>1</sup>. AR: annual report S: sustainability supplement W: corporate website

GRI Standard	Disclosure	Reference <sup>1</sup>	Omission
<b>GRI 103: Material topics (number in materiality matrix)</b>			
GRI 103: Management Approach	<b>1. Profitability and cost effectiveness (1)</b>		
	103-1 Explanation of the material topic and its boundary	AR: pp. 17-18 (Stakeholders' expectations)	n/a
	103-2 The management approach and its components	AR: pp. 26-28 (Financial capital), pp. 46-55 (Financial performance)	n/a
GRI 201: Economic Performance	103-3 Evaluation of the management approach	AR: pp. 26-28 (Financial capital), pp. 46-55 (Financial performance)	n/a
	201-1 Direct economic value generated and distributed a) Direct economic value generated and distributed (EVG&D) on an accruals basis, including the following basic components: i. Direct economic value generated ii. Economic value distributed iii. Economic value retained b) Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	AR: pp. 6-8 (A year in review), pp. 9-11 (Who we are and what we do), pp. 24-25 (Our value creation), pp. 26-28 (Financial capital), pp. 30-33 (Human and intellectual capital), pp. 41-44 (Social capital), pp. 71-74 (Van Lanschot Kempen shares)  We do not report on community investment, as it is not material for our organisation. Moreover, we primarily conduct community investment through our Van Lanschot Kempen Foundation, which is a separate, independent entity.	n/a
	201-2 Financial implications and other risks and opportunities due to climate change a) Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including: i. a description of the risk or opportunity and its classification ii. a description of the impact associated with the risk or opportunity iii. the financial implications of the risk/opportunity before any action iv. the methods used to manage the risk or opportunity v. the costs of actions taken to manage the risk or opportunity	AR: pp. 13-16 (The world around us), pp. 57-70 (Progress report; Risk and capital management) S: p. 7 (Risks and opportunities) W: <a href="https://www.vanlanschotkempen.com/en/sustainability/reporting/tfcd">vanlanschotkempen.com/en/sustainability/reporting/tfcd</a>	201-2 (a) iv - Measures and costs are an integral part of business operations.
	201-3 Defined benefit plan obligations and other retirement plans a) If the plan's liabilities are met by the organisation's general resources, the estimated value of those liabilities 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 ii. the basis on which that estimate has been arrived at iii. when that estimate was made 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 d) Percentage of salary contributed by employee or employer 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	AR: pp. 173-176 (Notes to the consolidated statement of financial position)  c) Not applicable  d) This differs for the various pension schemes in place for the Van Lanschot Kempen workforce. For the majority of staff we provide a defined contribution scheme in which the percentage of salary contributed by Van Lanschot Kempen depends on the age of the employee. The contribution of employees under the Van Lanschot Kempen defined contribution scheme, the largest scheme within Van Lanschot Kempen, is at least 4% of pension base salary.  e) Participation is mandatory in all jurisdictions.	n/a
	201-4 Financial assistance received from government	Van Lanschot Kempen does not receive any financial assistance from government.	n/a
GRI 103: Management Approach	<b>2. Impact via client assets (9)</b>		
	103-1 Explanation of the material topic and its boundary	AR: pp. 17-18 (Stakeholders' expectations)	n/a
	103-2 The management approach and its components	AR: pp. 24-25 (Our value creation), pp. 26-28 (Financial capital), pp. 35-39 (Natural capital), pp. 41-44 (Social capital)	n/a
GRI 103: Management Approach	103-3 Evaluation of the management approach	AR: pp. 24-25 (Our value creation), pp. 26-28 (Financial capital), pp. 35-39 (Natural capital), pp. 41-44 (Social capital)	n/a
	<b>3. Superior client experience (14)</b>		
	103-1 Explanation of the material topic and its boundary	AR: pp. 17-18 (Stakeholders' expectations)	n/a
GRI 103: Management Approach	103-2 The management approach and its components	AR: pp. 24-25 (Our value creation), pp. 26-28 (Financial capital), pp. 35-39 (Natural capital), pp. 41-44 (Social capital)	n/a
	103-3 Evaluation of the management approach	AR: pp. 24-25 (Our value creation), pp. 26-28 (Financial capital), pp. 35-39 (Natural capital), pp. 41-44 (Social capital)	n/a

<sup>1</sup>. AR annual report S: sustainability supplement W: corporate website

GRI Standard	Disclosure	Reference <sup>1</sup>	Omission
<b>GRI 103: Material topics (number in materiality matrix)</b>			
GRI 103: Management Approach	<b>4. High-quality, tailored solutions (15)</b>		
	103-1 Explanation of the material topic and its boundary	AR: pp. 17-18 (Stakeholders' expectations) S: pp. 21-24 (Reporting principles)	n/a
	103-2 The management approach and its components	AR: p. 41-44 (Social capital)	n/a
	103-3 Evaluation of the management approach	AR: p. 41-44 (Social capital)	n/a
GRI 103: Management Approach	<b>5. Contribution to clients' wealth via investments (17)</b>		
	103-1 Explanation of the material topic and its boundary	AR: pp. 17-18 (Stakeholders' expectations)	n/a
	103-2 The management approach and its components	AR: pp. 26-28 (Financial capital)	n/a
	103-3 Evaluation of the management approach	AR: pp. 26-28 (Financial capital)	n/a
GRI 417: Marketing and Labelling	417-1 Requirements for product and service information and labelling	Van Lanschot Kempen observes all laws and regulations, which leaves little room for our own input or changes.	n/a
	417-2 Incidents of non-compliance concerning product and service information and labelling	No such incidents occurred in 2021	n/a
	417-3 Incidents of non-compliance concerning marketing	No such incidents occurred in 2021	n/a
GRI 103: Management Approach GRI 401: Employment	<b>6. High-quality workforce (21)</b>		
	103-1 Explanation of the material topic and its boundary	AR: pp. 17-18 (Stakeholders' expectations)	n/a
	103-2 The management approach and its components	AR: pp. 30-33 (Human and intellectual capital)	n/a
	103-3 Evaluation of the management approach	AR: pp. 30-33 (Human and intellectual capital)	n/a
	401-1 New employee hires and employee turnover a) Total number and rate of new employee hires during the reporting period, by age group, gender and region b) Total number and rate of employee turnover during the reporting period, by age group, gender and region	AR: pp. 30-33 (Human and intellectual capital) S: p. 15 (Our sustainability key data)	n/a
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	We do not differentiate between part-time and full-time employees.	n/a
	401-3 Parental leave a) Total number of employees that were entitled to parental leave, by gender b) Total number of employees that took parental leave, by gender c) Total number of employees that returned to work in the reporting period after parental leave ended, by gender d) Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender e) Return to work and retention rates of employees that took parental leave, by gender	In the countries in which we operate, parental leave is relatively well organised by law. Consequently, this aspect is not material to attracting, retaining and maintaining a high-quality workforce. In addition to the regulations and government schemes in place, in the Netherlands we offer additional financial support to women with young children who work full-time or almost full-time.	n/a

<sup>1</sup> AR annual report S: sustainability supplement W: corporate website

GRI Standard	Disclosure	Reference <sup>1</sup>	Omission
GRI 103: Management Approach GRI 404: Training and Education	<b>7. Development and training of staff (23)</b>		
	103-1 Explanation of the material topic and its boundary	AR: pp. 17-18 (Stakeholders' expectations) S: p. 22 (Reporting principles)	n/a
	103-2 The management approach and its components	AR: pp. 30-33 (Human and intellectual capital) S: p. 15 (Our sustainability key data)	n/a
	103-3 Evaluation of the management approach	AR: pp. 30-33 (Human and intellectual capital) S: p. 15 (Our sustainability key data)	n/a
	404-1 Average hours of training per year per employee, by: i. gender ii. employee category	AR: p. 31 (Human and intellectual capital)  Training hours is an estimate, margin of error would increase even more if we reported the split by gender and employee category.	Information unavailable: 404-1 i / ii
	404-2 Programmes for upgrading employee skills and transition assistance programmes a) Type and scope of programmes implemented and assistance provided to upgrade employee skills b) Transition assistance programmes provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment	AR: pp. 30-33 (Human and intellectual capital) S: p. 15 (Our sustainability key data)  404-2b: To facilitate continued employability, we provide programmes to employees who are preparing for termination of employment or retirement. Retiring employees are guided by their manager and HR Business Partner. Any required additional support is provided, for example, through "Pensioen in Zicht" training. The redundant employee is offered support consisting of guidance by an outplacement agency and/or any other guidance facilities. The employer selects two outplacement agencies for the redundant employee to choose from at his/her discretion. The external counsellor meets with the redundant employee shortly after the notification of selection for redundancy in order to prepare a plan of approach. Together with the redundant employee, the external counsellor reviews the options of the selected redundant employee and determines specific counselling objectives. This enables them to set up a personal, customised plan aimed at improving the worker's employability and finding alternative employment.	n/a
404-3 Percentage of employees receiving regular performance and career development reviews	S: p. 15 (Our Sustainability key data)	n/a	
GRI 103: Management Approach  GRI 102: General Disclosures	<b>8. Ethics and integrity (24)</b>		
	103-1 Explanation of the material topic and its boundary	AR: pp. 17-18 (Stakeholders' expectations) S: pp.20-23 (Reporting principles)	n/a
	103-2 The management approach and its components	AR: p. 41-44 (Social capital)	n/a
	103-3 Evaluation of the management approach	AR: p. 41-44 (Social capital)	n/a
	102-16 Values, principles, standards, and norms of behaviour	See 102-16 in GRI 102: General Disclosures	n/a
102-17 Mechanisms for advice and concerns about ethics	See 102-17 in GRI 102: General Disclosures	n/a	

<sup>1</sup>. AR annual report S: sustainability supplement W: corporate website