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ANNEX B
GUIDANCE ON SELF DECLARATION ISO 26000

This appendix serves as a reference document between NPR9026+C1:2012 and Royal BAM Group's assessment by FIRA. FIRA is a platform designed to share CSR information with stakeholders. Also, the FIRA Platform is designed in the way that it helps an organization implement ISO 26000 and report about their CSR performances. FIRA verifies this information, which enhances reliability of the information presented. FIRA has four levels, which show how the level of implementation and the degree of transparency of an organization. The FIRA report, which is publicly available, can be accessed at www.fira.nl after requesting access via info@fira.nl.

Royal BAM Group NV
October, 2018

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1   REFERENCE TABLE FROM FIRA TO NPR 9026

1.1   Preliminary questions from section 4.2 of the 9026 NPR indicating the scope of the self-declaration ISO 26000.

Section 4.2 question a). What is the name of the organization?

Royal BAM Group

Source
FIRA report
●   *Organization – Company details (Formal name)*
If the FIRA report has not been added to this attachment, you can see the report on www.fira.nl. You can submit a free login code from info@fira.nl.

Section 4.2 question b). What are the most important activities (trademarks, products and/or services) of the organization?

Royal BAM's operating companies are active in the business lines Construction and Property and Civil engineering, as well as through Public Private Partnerships.

Source
●   *Organization – Company profile (Description of company activities)*

Section 4.2 question c). In which countries is the organization active?

BAM's European home markets are the Netherlands, Belgium, the United Kingdom, Ireland and Germany. In addition the Group delivers projects in Denmark, Luxembourg and Switzerland. BAM International is providing services to clients outside Europe: Africa, the Americas, Asia Pacific, Australia, the Middle East and Antarctica.

Source
FIRA report
●   *Organization – Company details (Company sites)*

Section 4.2 question d). Where is the head office of the organization located?

Runnenburg 9 3981 AZ Bunnik The Netherlands

Source
FIRA report
●   *Organization – Company details (Visitor address HQ)*

Section 4.2 question e). Does the organization have other divisions, operating companies, subsidiaries, etc.?

Royal BAM's shares are quoted on the NYSE Euronext Amsterdam.

Source
FIRA report
●   *Organization – Company details (Company ownership)*

Section 4.2 question f). To what parts of the organization does the application of NEN-ISO 26000 relate and does the self-declaration apply (only the head office, establishments in the Netherlands, etc.)?

Building and building related activities by Royal Bam Group NV (chamber of commerce 30058019) based in the Netherlands, including all its national and international subsidiaries.

Source
FIRA report
- *Organization – Company profile (Scope for FIRA)*

1.2   40 questions for self-examination for the purpose of self-declaration ISO 26000 as described in NPR 9026

Question 1. Our organization is accountable for its impacts on society, the economy and the environment.
Which activities does your organization undertake to give substance to this principle?
We are accountable for:
✓   the impacts of our decisions and activities on society, the environment and the economy, especially significant negative consequences.

Clarification/examples
Our organization has a FIRA Complete Report. FIRA is a platform designed to share CSR information with stakeholders. Also, the FIRA Platform is designed in the way that it helps an organization implement ISO 26000 and report about their CSR performances. FIRA verifies this information, which enhances reliability of the information presented.

FIRA has three modules, which show how the level of implementation and the degree of transparency of an organization. These levels are cumulative: in the basic CSR report an organization reports the most relevant subjects, in Extended this is expanded with an issue analysis and in Complete the governance and KPI management is included. An organization can choose themselves which report is optimal for them. All information is minimally once a year updated and reviewed. Our verification is standardly with 'reasonable assurance'. Verification with 'high degree of assurance' is also available on demand.

Under 'Source' is indicated from what level and where in the FIRA report the relevant information can be found.

Source
FIRA report
- *Declaration – Commitment to this principle*
- *Improvement plans*
- *Programs & Measures*
- *Materiality matrix*
- *External CSR Report*
- *Performance management – KPI management*

Question 2. Our organization is transparent about decisions and activities which have an impact on our environment.
Which activities does your organization undertake to give substance to this principle?
We are transparent regarding:
✓   the purpose, nature and location of our activities.
✓   the identity of any controlling interest in the activity of our organization.

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- ✓ the manner in which decisions are made, implemented, and reviewed.
- ✓ the definition of the roles, responsibilities, accountabilities and authorities across the different functions in our organization.
- ✓ the standards and criteria against which our organization evaluates its own performance relating to social responsibility.
- ✓ our performance on relevant and significant issues of social responsibility.
- ✓ our financial results.
- ✓ the known and likely impacts of our decisions and activities on our stakeholders, society, the economy and the environment.
- ✓ our stakeholders and the criteria and procedures used to identify, select and engage them.

This information is:
- ✓ Public and easily available.
- ✓ Understandable for our stakeholders.
- ✓ Timely, factual correct, clear and objective.

Source
FIRA report
- *Declaration*
- *Company profile*
- *Company details*
- *Overview Value chain*
- *Responsibilities*
- *Programs & Measures*
- *Materiality matrix*
- *Stakeholder Matrix*
- *Stakeholder Management*
- *Company Governance*
- *External CSR Report*
- *Collaboration*
- *Management approach*
- *KPI management*

Question 3. Our organization behaves ethically.
Which activities does your organization undertake to give substance to this principle?
We:
- ✓ identify and state our core values and principles.
- ✓ develop and use governance structures that promote ethical behavior within our organization, in its decision making and in its interactions with others.
- ✓ identify, adopt and apply standards of ethical behavior appropriate to our purpose and activities and consistent with the principles outlined in NEN-ISO 26000.
- ✓ encourage and promote the observance of these standards.
- ✓ define and communicate the standards of ethical behavior expected from our governance structure, personnel, suppliers, contractors, owners and managers, and particularly from those that have the opportunity, while preserving local cultural identity, to significantly influence the values, culture, integrity, strategy and operation of our organization and people acting on its behalf.
- ✓ prevent or resolve conflicts of interest throughout the organization that could otherwise lead to unethical behavior.
- ✓ establish and maintain mechanisms to facilitate the reporting of unethical behavior without fear of reprisal.

How is this ethical behavior formalized?

✓ Code of behaviour, namely the 'Code of Conduct'
✓ Whistle-blower policy, namely the 'Whistleblower scheme' and the 'Transactieregister'.

Source
FIRA report
● *Declaration*
● *Policies - Code of conduct*
● *Policies - Code of conduct for suppliers*
● *Responsibilities*
● *Materiality matrix*
● *Company Governance*
● *KPI management*
● *Awareness & competence*

Question 4. Our organization respects the interests of our stakeholders and take them into account.
Which activities does your organization undertake to give substance to this principle?
We:

✓ identify our stakeholders.
✓ recognize and have due regard for the interests as well as the rights of our stakeholders and we respond to their expressed concerns.
✓ recognize that some stakeholders can significantly affect the activities of the organization.
✓ assess and take into account the relative ability of stakeholders to contact, engage with and influence the organization.
✓ take into account the relation of our stakeholders' interests to the broader expectations of society and to sustainable development, as well as the nature of the stakeholders' relationship with our organization.
✓ consider the views of stakeholders whose interests are likely to be affected by a decision or activity even if they have no formal role in the governance of the organization or are unaware of these interests.

Source
FIRA report
● *Declaration*
● *Overview Value chain*
● *Stakeholder matrix*
● *Stakeholder Management*
● *Materiality matrix*
● *External CSR Report*
● *Collaboration*

Question 5. Our organization respects the applicable laws and regulations.
Which activities does your organization undertake to give substance to this principle?
We:

✓ comply with legal requirements in all jurisdictions in which the organization operates, even if those laws and regulations are not adequately enforced.
✓ ensure that our relationships and activities comply with the intended and applicable legal framework.
✓ keep ourselves informed of all legal obligations.
✓ inform our employees about relevant legal obligations and how to comply to those.
✓ periodically review our compliance with applicable laws and regulations.

Source

FIRA report

- *Declaration – Commitment to this principle*

Question 6. Our organization respects the international norms of behavior.
Which activities does your organization undertake to give substance to this principle?
We:

- ✓ respect international norms of behavior in situations where the law or its implementation does not provide for adequate environmental or social safeguards, or conflicts with international norms of behavior.
- ✓ reconsider our relations and activities in areas where the law or its implementation is in conflict with international norms of behavior and where not following these norms would have significant consequences.
- ✓ consider legitimate opportunities and channels to seek to influence relevant organizations and authorities to remedy conflicts of laws and regulations with the international norms of behavior.
- ✓ avoid being complicit in the activities of another organization that are not consistent with international norms of behavior.

Source

FIRA report

- *Declaration – Commitment to this principle*
- *Overview Value chain*
- *Improvement plans*
- *Materiality matrix*
- *Collaboration*
- *Awareness & competence*

Question 7. Our organization respects and recognizes the universal human rights.
Which activities does your organization undertake to give substance to this principle? We:

- ✓ respect the universality of these rights, that is, that they are indivisibly applicable in all countries, cultures and situations.
- ✓ take action in situations where human rights are violated in the course of our business, the value chain and / or our sphere of influence.
- ✓ adhere to the principle of respect for international norms of behaviour in situations where the law or its implementation does not provide for adequate protection of human rights.
- ✓ respect international standards of behaviour.

Source

FIRA report

- *Declaration*
- *Overview Value chain*
- *Materiality matrix*
- *Stakeholder matrix*
- *Collaboration*
- *Awareness & competence*

Question 8. How did your organization identified its stakeholders (who were involved and how were they consulted)?

> **Clarification/examples:**
> We have identified our stakeholders using the FIRA Platform tooling. We have identified all stakeholder groups that are relevant to our organization and considered mutual interest and influence for each group. The results of this analysis are shown in the stakeholder matrix, in which four categories of stakeholders are to be found:
>
> Engage   stakeholder groups where both (mutual) influence and (mutual) interest are high;
> Satisfy   stakeholder groups where (mutual) influence is high, but (mutual) interest is limited;
> Inform   stakeholder groups where mutual) influence is low, but (mutual) interest is high;
> Monitor   stakeholder groups where both (mutual) influence and (mutual) interest is low.
>
> The following persons, among others, have been involved in the identification of our stakeholders:
> Association of Investors for Sustainable Development
> Board of Royal BAM Group Management
> Director Strategy, Royal BAM Group

Source
FIRA report
- *Overview Value chain*
- *Stakeholder matrix*
- *Stakeholder Management*
- *Collaboration*
- *Materiality Matrix*

Question 9. Who are the stakeholders of your organization?

BAM's stakeholder groups are:
Clients
Communities
Construction sector organisations or industry collaboration
Employees
Government bodies
Knowledge institutes
NGO's
Shareholders (investors)
Suppliers and subcontractors
Trade unions

> **Clarification/examples:**
> Our Stakeholder matrix in FIRA shows which stakeholder groups are involved in our organisation.

Source
FIRA report
- *Stakeholder matrix*

Question 10. Why and how does your organization engage its stakeholders? Give examples.
We engage our stakeholders to:
- ✓ increase our understanding of the likely consequences of our decisions and activities on specific stakeholders.
- ✓ increase transparency of our activities and decisions.
- ✓ form partnerships to achieve mutually beneficial objectives.

Clarification/examples:

We are questioning our key stakeholders, as shown in the Stakeholder Engagement Planning in FIRA, to understand the impact of our decisions and activities to specific stakeholders.

We maintain regular contact with our different stakeholder groups, particularly those in the financial sector, potential clients, and partners throughout the supply chain, as well as knowledge institutes, non-governmental organisations (NGOs) and various governmental bodies.

Source
FIRA report
- *Stakeholder matrix*
- *Materiality matrix*
- *Company Governance*
- *Stakeholder Management*
- *External CSR Report*
- *Collaboration*

Question 11. State whether during the determination of relevant issues you have looked at:
- ✓ The activities and decisions of your own organization.
- ✓ Activities and decisions of organizations in the value chain and sphere of influence of your organization.
- ✓ Daily activities as well as extraordinary situations.

Clarification/examples:

The issue analysis in the FIRA Extended CSR Report is performed based on the activities described in the Scope for FIRA and the Value Chain. The materiality matrix in the Complete Report is created by an assessment of all stakeholder-groups of the organisation and by including the most important groups.
FIRA has verified whether to what extent daily and special situations (emergencies) have been accounted for. If this is not executed properly then this is recorded in the verification statement.

Source
- *Company profile – Scope for FIRA*
- *Overview Value Chain*
- *Stakeholder matrix*
- *Materiality matrix*
- *FIRA Assurance statement*

Question 12. Which subjects are relevant?

> **Clarification/examples:**
> Relevant subjects in the FIRA Basic CSR Report are based on market data, input from suppliers and the expertise of FIRA. The Extended CSR Report offers a complete issue analysis of the 32 subjects. The opinion of stakeholders is added and presented in the Materiality matrix in the Complete CSR Report. The remaining five subjects are considered relevant in the FIRA methodology for all organisations and are applicable to all core subjects.

Source
● *Materiality matrix*

Question 13. Which criteria did you use in determining the significant issues?
✓ The extent of the impact of the issue on stakeholders and sustainable development.
✓ The potential effect of taking action or failing to take action on the issue.
✓ The level of stakeholder concern about the issue.
✓ The societal expectations of responsible behaviour concerning these impacts.

> **Clarification/examples**
> In the FIRA Platform significance is shown as degree of relevance from 1-5 by the organization and its stakeholders. Criteria are used involving: the extent to which risks are present regarding society and business continuity, the extent to which this can be influenced and the extent to which opportunities arise for sustainable value creation for products and/or the business in general.

Source
FIRA manual, (request info@fira.nl as desired)

Question 14. Which issues are significant?
> **Clarification/examples**
> See Materiality matrix in FIRA. In terms of significance, the Material issues are most significant, the Business Case and Stakeholder focus issues less significant and Immaterial issues not significant.

Source
● *Materiality matrix*

Question 15. Which criteria did you use in determining the issues of high priority?
✓ The current performance of the organization with regard to legal compliance, international standards and international norms of behaviour.
✓ The current performance of the organization with regard the state-of-the-art and best practice.
✓ Whether the issue can significantly affect the ability of the organization to meet important objectives.
✓ The potential effect of the related action compared to the resources required for implementation.
✓ The length of time to achieve the desired results.
✓ Whether there can be significant cost implications if not addressed quickly.
✓ The ease and speed of implementation, which may have a bearing on increasing awareness of and motivation for action on social responsibility within the organization – the 'quick wins'.

Source
● *Materiality matrix*

Question 16. Which issues have priority?

Human development

Discrimination & vulnerable groups

Health & safety at work

Community involvement

Fundamental labour rights

Anti-corruption & business integrity

Technology development

Climate change

Sustainable resource use

Promoting social responsibility

Clarification/examples:

Material (significant) issues that have priority are identified in the Materiality Matrix.

Source

- *Materiality matrix*

Question 17. Which actions have been taken as a result of these priorities or which actions are you going to take?

Clarification/examples:

In FIRA participants can indicate via Programs & Measures and Collaborations which sustainable measures and collaborations have been established. Improvement Plans show what measures are intended. Performance is measured through KPI's.

Source

- *Improvement plans*
- *Programs & Measures*
- *KPI management*
- *Management approach*
- *Collaborations*

Question 18. Explanation on determining priorities (explain also why certain issues are or are not considered):

Clarification/examples:

In FIRA, details on the policy (Management Approach) and whether actions for improvement is needed (Improvement plan) is highlighted for all Material Issues. Programs & Measures show measures on issues that have already been taken. In addition, an organizations can also decide to take other measures (for non-material issues). What issues are concerned and why the organization chooses to prioritize these issues is described in Management Approach.

Source

- *Improvement plans*
- *Programs & Measures*
- *Management approach*
- *KPI management*

Question 19. Indicate which stakeholders you have involved in determining relevancy, significance and the issues of priority and how you have done this.:

Clarification/examples:

The Materiality matrix in FIRA is based on the issues analysis of the organization, combined with stakeholders views, stating which and how stakeholders are involved. In Stakeholder management and Collaboration it is stated which stakeholders are involved in improvement projects or partnerships.

Source
- *Stakeholder matrix*
- *Materiality matrix*
- *Stakeholder management*
- *Collaboration*

Question 20. Which (types of) organizations are in your sphere of influence and how are they related to your organization?

Clarification/examples:

The FIRA Platform implements the concept of "sphere of influence" by evaluating mutual influence on stakeholders. The Stakeholder matrix includes all stakeholder groups that are relevant to an organization, and indicates the level of influence for each stakeholder group.

The following (type of) organizations are in our sphere of influence:

Clients, Communities, Construction sector organisations or industry collaboration, Employees, Government bodies, Knowledge institutes, NGO's, Shareholders (investors), Suppliers and subcontractors, Trade unions.

The Stakeholder matrix shows how these groups relate to our organization.

Source
- *Value Chain*
- *Stakeholder matrix*

Question 21. How does your organization encourage social responsibility with other organizations? Give examples.

- ✓ By setting social responsibility criteria in contractual provisions or incentives.
- ✓ By making public statements about social responsibility.
- ✓ By sharing knowledge about social responsibility issues with stakeholders, thereby enlarging their awareness.
- ✓ By promoting good practices.

Clarification/examples:

A public declaration is available in FIRA Platform as CSR declaration, and also in our Integrated Report.

Source
- *Declaration*
- *Improvement plans*
- *Programs & Measures*
- *External CSR Report*
- *Collaboration*

Question 22. How does your organization review (potential) (negative) impacts of its activities and decisions on society, environment and economy?

Clarification/examples:
Our organization assesses (potential) (negative) effects through the issue analysis and stakeholder engagement as disclosed in the FIRA Platform. FIRA evaluates the way we execute this process with expertise on the CSR aspects of the industry in which we operate.

Source
- *Materiality matrix*

Question 23. How does your organization review (potential) (negative) impacts of the activities and decisions of organizations in your sphere of influence on society, environment and economy?

Clarification/examples:
Our organization assesses CSR impacts through the issue analysis in the FIRA Platform.

Source
- *Value chain*
- *Materiality matrix*
- *Stakeholder matrix*

Question 24. How is due diligence exercised or implemented in your organization. Give examples:
- ✓ Means of assessing the impact of existing and proposed activities.
- ✓ Means of integrating social responsibility core subjects throughout the organization.
- ✓ Means of tracking performance over time, to be able to make necessary adjustments in priorities and approach.

Clarification/examples:
Impact is mapped during the FIRA issue analysis. All material issues are integrated into the management system of our organisation. Performance is tracked in FIRA KPI monitoring.

Source
- *Code of conduct*
- *Materiality matrix*
- *Governance issues*
- *Management approach*
- *KPI management*

Question 25. Which (potentially) negative impacts on society, environment and economy has your organization identified?

Clarification/examples:
The issue analysis and Materiality matrix in the FIRA Platform consider each issue with its positive or negative impact on the organization.

Source
- *Materiality matrix*

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Question 26. How does your organization give direction to its social responsibility? Give examples:
- ✓ By including social responsibility as a key element of the organization's strategy, through its integration into systems, policies, processes and decision-making behavior. (SMART).
- ✓ Other, namely: by participating to FIRA Platform.

> **Clarification/examples:**
> The FIRA Platform helps us to give direction to our social responsibility and provides us with a platform on which we can exchange information with stakeholders and to search for solutions with them to social problems in the context of shared value creation.

Source
- *Company profile*
- *Declaration*
- *Code of conduct*
- *Improvement plans*
- *Management approach*
- *KPI management*

Question 27. How does your organization raise awareness for social responsibility, within your organization and outside?

> **Clarification/examples:**
> The way our organization creates support for social responsibility within and outside the organization is described in Programs & Measures, Stakeholder collaboration and Awareness and competence in the FIRA Platform. Our participation in the FIRA Platform is also one of the ways our organization creates support. By making information available and to invite other organizations to use this information we create support in our value chain.

Indicate whether you have given attention to:
- ✓ Increasing the knowledge of the principles, social responsibility core subjects and issues.
- ✓ Involvement of the organization's leadership in taking its social responsibility.
- ✓ Creating a culture of social responsibility.

Source
- *Programs & Measures*
- *Stakeholder management*
- *Collaboration*
- *Awareness & Competence*

Question 28. How does your organization build the necessary competency for taking social responsibility, within the organization and, if relevant, outside?

Clarification/examples:

Discrimination & vulnerable groups
The Executive Board has appointed a Group Compliance Officer, who promotes compliance with the Code of Conduct and provides advice on issues involving integrity. The operating companies, too, have their own compliance officers, to whom breaches of the Code of Conduct can and must be reported. For this, the Group has a whistle-blower policy in place.
The Group believes it is important that employees can report any suspicions of wrongdoings within the Group and that they are able to report such matters without fear of reprisals.
Both the Code of Conduct and the whistle-blower policy are easily accessible to employees. For example, they can be found on the Group's intranet site and on its website.
In 2013, the Code of Conduct was modernised and aligned to new regulations such as the UK Bribery Act. A e-learning tool has been launched in 2014 to train and remind employees of the BAM values and standards.

Fundamental labour rights
BAM has included conditions concerning human rights in its General Purchasing Terms and Conditions, Version July 1st, 2017. It concerns articles 22.5, 22.6, and 22.7.

Social dialogue & Employment relationships
BAM uses a tool to measure supplier performance. During project preparation, implementation and follow-up, the tool assesses suppliers against the themes safety, quality, total cost, logistics and engineering and process. Operating companies have the opportunity to add any specific criteria. On a scale of 1 to 4, each supplier has to score at least 3 for each criterion.

Health and safety at work
At the annual Safety Behaviour Audit (SBA), BAM monitors the extent to which the safety management systems of operating companies comply with the guideline and the extent to which employees are aware of the safety risks inherent in their projects. The audits also highlight areas where the safety management system can be improved.

BAM started an international safety campaign 'making BAM a safer place' to move towards an open safety culture, where BAM's employees actively call each other to account on unsafe behaviour. Three safety principles: Respect, Comply and Intervene underpin ten safety rules that encourage employees to hold each other to account on safety.

Human development
The Group's development approach is to encourage the employees to take ownership of their development with the manager / company adopting a supportive / facilitating role. The employee's personal development is captured in a personal Learning and Development Plan. These plans are evaluated annually between manager and employee. BAM offers employees various tools that can be used in their personal development, all accessible via the internal 'My BAM Career' site. Across the Group, BAM works with a number of universities externally and internally with the Group's training centres to ensure BAM continues to offer high quality training and development programmes.

Climate Change
BAM innovates and works with value chain partners to identify possible reductions in both upstream and downstream manufacturing and operational processes.

BAM has calculated its carbon footprint in order to identify the main influences and therefore the key areas for potential reduction of emissions. The Group has set targets for both absolute and relative reduction of emissions. BAM monitors and benchmarks progress on these targets on a quarterly basis for different activities within the company. BAM focuses on reducing its direct CO_2 emissions by lowering energy use during the construction process. The Group also uses renewable energy where possible.

Anti-corruption & Business integrity & Fair competition
The trust placed by clients, shareholders, lenders, construction partners and employees in the Group is vital in order to be able to ensure the company's continuity. The Group accordingly adheres to generally accepted standards and values and complies with local statutory and other rules and regulations, particularly with respect to the acquisition and performance of contracts. This principle is set out in the Group's Business Principles and Code of Conduct. All employees are required to act fairly, to honour agreements and to act with care towards clients and business partners, including suppliers and subcontractors. This is kept under constant review in order to make integrity a fundamental part of day-today activities.

The Executive Board has appointed a Group Compliance Officer, who promotes compliance with the Code of Conduct and provides advice on issues involving integrity. The operating companies, too, have their compliance officers, to whom breaches of the Code of Conduct can and must be reported. For this, the Group has a whistleblower policy in place.

Fair marketing & contracting
Each operating company has a quality manager who is responsible for the quality control of our processes. Quality managers have company-wide meetings where they discuss findings and evaluate their management systems. System audits are conducted by third parties. On all levels, outcomes are assessed by the senior management of BAM's operating companies.

Community Involvement
The Considerate Constructors Scheme (CCS) fosters good communication with the local community and promotes professionalism on building sites. Both BAM Construct UK and BAM Nuttall in the UK are associate members of the CCS.
Construction sites registered under the CCS scheme are monitored to ensure that they comply with the 'Code of Considerate Practice' developed to promote good practice, going beyond legal requirements.

Anti-corruption & Business integrity
BAM's Code of Conduct describes the importance and conduct when it comes to compliance with laws and regulations. The Code of Conduct applies to all BAM employees and subcontractors and is distributed through BAM's website and other channels. Adherence to the Code and follow up, including possible policy changes, are monitored through quarterly compliance reporting by BAM's compliance officers, who report to the Executive Board.

Source
● *Awareness & Competence*

Question 29. How has your organization integrated its social responsibility in its governance structure, operating systems and procedures?:
- ✓ By monitoring and carefully managing the impacts of our activities on society, environment and economy.
- ✓ By monitoring the impacts of organizations within our sphere of influence.
- ✓ By taking into account impacts of decisions, for example about new activities.
- ✓ By ensuring that the principles of social responsibility are part of our governance structure and are applied to our operating systems and culture.
- ✓ By periodically reviewing whether we sufficiently take social responsibility into account in our procedures and processes.

Source
- *Programs & Measures*
- *Materiality matrix*
- *Company Governance*
- *Management approach*
- *KPI management*

Question 30. Does your organization adhere to the following criteria when communicating on social responsibility?
- ✓ Complete: information should address all significant activities and impacts related to social responsibility.
- ✓ Understandable: information should be provided with regard for the knowledge and the cultural, social, educational and economic background of those who will be involved in the communication. Both the language used, and the manner in which the material is presented, including how it is organized, should be accessible for the stakeholders intended to receive the information..
- ✓ Responsive: information should be responsive to stakeholder interests.
- ✓ Accurate: information should be factually correct and should provide sufficient detail to be useful and appropriate for its purpose.
- ✓ Balanced: information should be balanced and fair and should not omit relevant negative information concerning the impacts of an organization's activities.
- ✓ Timely: out of date information can be misleading. Where information describes activities during a specific period of time, identification of the period of time covered will allow stakeholders to compare the performance of the organization with its earlier performance and with the performance of other organizations.
- ✓ Accessible: information on specific issues should be available to the stakeholders concerned.
- ✓ Other, namely the guidelines of the Global Reporting Initiative

> **Clarification/examples:**
> All information in the FIRA Platform is verified based on the principles above by FIRA. Comments that have emerged from the verification can be found in the FIRA Assurance Statement.

Source
- *FIRA Report*
- *FIRA Assurance statement*

Question 31. How does your organization communicate on its social responsibility? Give examples.
- ✓ In meetings or conversations with stakeholders.
- ✓ By communication with stakeholders on specific issues or projects of social responsibility.
- ✓ Internal communication between management and employees or members of the organization.
- ✓ Internal team activities focused on integration of social responsibility throughout the organization.
- ✓ Communication on the performances in the area of social responsibility.
- ✓ Communication with suppliers about procurement requirements related to social responsibility.
- ✓ Other, namely via the Carbon Disclosure Project.

Source
- *Value Chain*
- *Programs & Measures*
- *External CSR Report*

Question 32a. Does your organization report on social responsibility via a social report (with an independent report or otherwise)?
- ✓ Yes

Source
- *External CSR Report*

Question 32b. Indicate whether your social report contains information on:
- ✓ Goals related to issues and core subjects.
- ✓ Performances related to issues and core subjects.
- ✓ How and when stakeholders are involved in the reporting.
- ✓ Successes and failures and how failings are dealt with.

Source
- *External CSR Report*

Question 32c. Did you consider the following while preparing your social report?
- ✓ The scale, substance and scope of the report should be appropriate for the size and nature of the organization. (Small organizations generally provide less information, discuss less issues and have a smaller scope than bigger organizations.)
- ✓ The level of detail reflects the extent of the organization's experience with such reporting. (Organizations with more experience are generally more able to report in detail than organizations who are just starting.)

Source
- *External CSR Report*

Question 33a. Has your organization experienced conflicts or disagreements with stakeholders?
- ✓ No

Question 33b. Which mechanisms have you developed to resolve possible conflicts or disagreements?
- ✓ Direct discussion with affected stakeholders.
- ✓ Provision of written information to prevent misunderstandings.
- ✓ Forums in which stakeholders and the organization can present their points of view and look for solutions.
- ✓ Formal complaints handling procedures.
- ✓ Systems that enable reporting of wrongdoing without fear of reprisal.

Source
- *Governance*
- *External CSR Report*
- *Collaboration*

Question 34a. How does your organization monitor the activities which affect the relevant subjects and issues?
- ✓ Feedback from stakeholders.

Question 34b. Indicate whether the following points apply for this monitoring:
- ✓ The extent of the monitoring is in line with the extent and the importance of the activities.
- ✓ The monitoring gives results which are reliable, timely available and easy to understand.
- ✓ The monitoring is tuned to the needs of the stakeholders.

Source
- *Materiality matrix*
- *Stakeholder management*
- *Management approach & Review*
- *KPI management*
- *FIRA CSR Scorecard*

Question 35. How does your organization review its performances on relevant subjects and issues?

> **Clarification/examples:**
> Our organization assesses its performance on relevant subjects and issues through the issue analysis in the FIRA Platform and as part of the assessment cycle of our management system.

During this review, did you ask yourselves the following questions:
- ✓ Did we achieve the intended goals?
- ✓ If we look back, did we choose the correct goals?
- ✓ Did we choose the proper strategies and processes for these goals to be achieved?
- ✓ What worked out well, and why? What did not work out well, and why not?
- ✓ What should we have done different?
- ✓ Are all relevant persons involved?

Source
- *Materiality matrix*
- *Management approach*
- *KPI management*
- *FIRA Assurance Statement*

Question. Did you involve stakeholders, if so which ones?

Clarification/examples:

Stakeholders involved in the actions we have taken on priority issues are recorded in the FIRA Platform.

Source
- *Improvement plans*
- *Programs & Measures*
- *Engagement planning*
- *Stakeholder matrix*
- *Materiality matrix*
- *Collaboration*

Question 37a. Which improvements or successes did your organization achieve??

Clarification/examples:

Our improvements and successes are listed in FIRA Platform at Programs & Measures.

Source
- *Programs & Measures*

Question 37b. Which objectives have not (yet) been achieved?

Clarification/examples:

Goals not (yet) reached are listed in FIRA Platform at Improvement Plans and in the Management approach.

Source
- *Improvement plans*
- *Management approach*

Question 38. In which social responsibility initiatives and possible matching instruments does your organization partake?

Clarification/examples:

CSR initiatives and any related instruments in which we participate are described in the FIRA Platform.

Source
- *Programs & Measures*
- *Policies*
- *Collaboration*

Question 39. Which of the points underneath did you consider while choosing this initiative?
✓ Supports the principles of NEN-ISO 26000.
✓ Gives practical guidelines to initiate working with social responsibility.
✓ Is designed for your type of organization or its field of interest.
✓ Is developed to be used by different organizations.
✓ Assists the organization to reach specific groups of stakeholders.
✓ Has a good reputation where credibility and integrity are concerned.
✓ Has been established in an open and transparent way.
✓ Has been developed with different stakeholders, from developed and developing countries.
✓ Is accessible.

Clarification/examples:
The FIRA Platform describes how CSR initiatives fit into our CSR strategy and what we aim to accomplish.

Source
● *Programs & Measures*
● *Improvement plans*
● *Collaboration*

Question 40. Which specific actions are carried out related to the social responsibility initiative?

Clarification/examples:
Actions realized in connection with the CSR are described in the FIRA Platform.

Source
● *Programs & Measures*
● *Improvement plans*
● *Collaboration*

CSR Scorecard BAM

This CSR Scorecard displays performance on important CSR issues. The issues presented have been selected by FIRA based on market analysis and expert judgment, or are based on the issue analysis and/or materiality analysis (including stakeholder feedback) executed by the company. Each issue is explained, click on the word 'Explain' and read the explanation of the issue and related expectations. The score per issue is based on transparency and evaluation of "impact": when a company adds policies, programs and measures the score will grow providing they show tangible impact on the issue. For added details on the 'scoring methodology' we refer to the manual. Final scores are determined based on FIRA expert judgment.

Tangible impact	Policies Certificates
Goals & KPI's	Specific measure

bam
Royal BAM Group nv

Formal Name	Koninklijke BAM Groep N.V.
CoC Number	30058019
Subscription	Expert Review published 20-2-18
Verification type	Partial reasonable and limited assurance by 3rd party

Core Subject	CSR Aspect	CSR Program BAM	Supplier Score	Next steps
	Work for Vulnerable Groups (Social Return) Selected by FIRA *ISO 26000 Class: Discrimination & vulnerable groups - Company*	✔ **Management Approach** Defined ✔ **Policy** Code of conduct ✔ **Policy** Business Principles ✔ **Measure** Diversity ✔ **Measure** Enhancing lives ✔ **Measure** Recruitment ✔ **Third party assessment** Prestatieladder Socialer Ondernemen (PSO) ✔ **KPI value** Gender per catergory ✔ **KPI value** G4-LA12 - Governance bodies an ✔ **Status CSR Program** Defined		Ⓐ Disclose quantified practices on social return.
	Contracts and Social Obligations Selected by FIRA *ISO 26000 Class: Employment relationships - Company*	✔ **Management Approach** Defined ✔ **Policy** Code of conduct Suppliers ✔ **Policy** Code of conduct ✔ **Measure** Human rights		Ⓐ Disclose how legal contracts and social obligations are safeguarded, also for subcontractors.

Core Subject	CSR Aspect	CSR Program BAM	Supplier Score	Next steps
	Health & Safety at Work Selected by FIRA Selected by BAM *ISO 26000 Class: Health and safety at work - Company*	✔ **Management Approach** Defined ✔ **Policy** Governance Code Safety in Construction ✔ **Policy** Code of conduct Suppliers ✔ **Policy** Code of conduct ✔ **Policy** Safety Leadership ✔ **Policy** Setting minimum health management requirements ✔ **Policy** Business Principles ✔ **Measure** SAFER ✔ **Measure** Fatal and serious incidents ✔ **Measure** Safety Behavious Audits ✔ **Measure** Incident frequency ✔ **Measure** Enhancing Reporting Process ✔ **Measure** Mental Health ✔ **Measure** Worldwide BAM Safety Day ✔ **Measure** Construction sector collaboration in Europe ✔ **Measure** Safety Portal ✔ **Measure** Safety exchanges ✔ **Measure** Construction sector collaboration in the Netherlands ✔ **Measure** Safety survey ✔ **Measure** Considerate Constructors Scheme ✔ **Certificate** VCA ✔ **Certificate** OHSAS 18001 ✔ **Product label** Bewuste Bouwers ✔ **KPI value** G4-LA06.3 - Absenteeism ✔ **KPI value** G4-CRE06 - Verified compliance ✔ **KPI value** G4-LA06.1 - Injury and lost da ✔ **KPI value** SBA ✔ **KPI value** G4-LA05 - Health and safety co ✔ **Status CSR Program** Defined	●	
	Health & Safety at Work Selected by FIRA Selected by BAM *ISO 26000 Class: Health and safety at work - Company*			

Core Subject	CSR Aspect	CSR Program BAM	Supplier Score	Next steps
	Employability & Human Development Selected by FIRA Selected by BAM *ISO 26000 Class: Human development - Company*	✔ **Management Approach** Defined ✔ **Policy** HR Strategy ✔ **Policy** Code of conduct ✔ **Policy** Business Principles ✔ **Measure** Talent development ✔ **Measure** Learning and Development ✔ **Measure** Continuous organisational development: BAM People ✔ **Certificate** Investors in People ✔ **KPI value** G4-LA09 - Training ✔ **KPI value** G4-LA11 - Performance and care ✔ **Status CSR Program** Defined	◑	Ⓐ Disclose objectives development of for all employees and report on progress.
🌱	**Circular Economy** Selected by FIRA Selected by BAM *ISO 26000 Class: Sustainable resource use - Company*	✔ **Management Approach** Defined ✔ **Policy** Code of conduct ✔ **Policy** Business Principles ✔ **Policy** Resource positive ✔ **Measure** Research and development on asphalt ✔ **Measure** Enabling zero construction waste ✔ **Measure** Moving towards a circular economy ✔ **Measure** Responsible sourcing: materials ✔ **Measure** Responsible sourcing: 100% Sustainable Timber ✔ **Measure** Recycling ✔ **Product label** Forest Stewardship Council (FSC) ✔ **KPI value** Waste destination ✔ **KPI value** Input materials ✔ **KPI value** Potable Water Use ✔ **KPI value** Sustainable certified timber ✔ **KPI value** Recycled input materials ✔ **Status CSR Program** Defined	◕	Ⓐ Set targets on reuse and report on use of renewable materials.

Core Subject	CSR Aspect	CSR Program BAM	Supplier Score	Next steps
	Energy Efficiency and Renewable Energy Selected by FIRA Selected by BAM *ISO 26000 Class: Climate Change - Company*	✔ **Management Approach** Defined ✔ **Policy** Code of conduct Suppliers ✔ **Policy** Code of conduct ✔ **Policy** Energy reduction ✔ **Policy** Business Principles ✔ **Measure** Energy Reduction Measures - Construction ✔ **Measure** Energy Reduction Measures - Vehicle fleet ✔ **Measure** Energy Reduction Measures - Offices ✔ **Measure** Climate positive ✔ **Measure** Scope 3 assessment ✔ **Certificate** CO2 Prestatieladder ✔ **Certificate** ISO 14064-1 ✔ **Third party assessment** CDP: Carbon Disclosure Project ✔ **KPI value** Total CO2 emissions ✔ **KPI value** GHG intensity reduction ✔ **KPI value** G4-CRE01 ✔ **KPI value** G4-EN19 - GHG reduction ✔ **KPI value** G4-EN03 - Direct energy ✔ **KPI value** G4-CRE03 ✔ **KPI value** G4-EN05 - Energy intensity ✔ **KPI value** G4-EN18 - GHG intensity ✔ **Status CSR Program** Defined	●	
	Energy Efficient Buildings Selected by FIRA Selected by BAM *ISO 26000 Class: Climate Change - Products/Services*	✔ **Management Approach** Defined ✔ **Measure** Energy Reduction Measures - Construction ✔ **Measure** Sustainable development ✔ **Measure** Scope 3 assessment ✔ **Product label** BREEAM ✔ **Product label** LEED ✔ **KPI value** G4-CRE08 - Buildings and susta ✔ **Status CSR Program** Defined	◑	Ⓐ Disclose targets on entire construction portfolio and report accordingly.

Core Subject	CSR Aspect	CSR Program BAM	Supplier Score	Next steps
	Ethical Conduct Selected by FIRA Selected by BAM *ISO 26000 Class: Anti-corruption & Business integrity - Company*	✔ **Management Approach** Defined ✔ **Policy** Code of conduct Suppliers ✔ **Policy** Code of conduct ✔ **Measure** Corruption Perception Index ✔ **Measure** Compliance ✔ **Measure** Speak up ✔ **Measure** E-learning module Code of Conduct ✔ **KPI value** G4-SO08 - Compliance ✔ **KPI value** G4-SO03 - Risks related to cor ✔ **KPI value** G4-SO05 - Incidents of corrupt	●	
	Sustainable Procurement Selected by FIRA Selected by BAM *ISO 26000 Class: Promoting social responsibility - Supply Chain*	✔ **Management Approach** Defined ✔ **Policy** BAM and BWI Framework ✔ **Policy** Code of conduct Suppliers ✔ **Policy** Code of conduct ✔ **Policy** Business Principles ✔ **Measure** Combatting slavery ✔ **Measure** Procurement - Supplier Performance ✔ **Measure** Procurement - general ✔ **Measure** Tender Process ✔ **Measure** Responsible sourcing: materials ✔ **Measure** Responsible sourcing: 100% Sustainable Timber ✔ **Measure** Procurement strategy ✔ **Measure** Value Chain Management ✔ **Status CSR Program** Defined	◐	ⒶDisclose monitoring practices for all materials and results of supplier engagement.
	Community Involvement Selected by BAM *ISO 26000 Class: Community Involvement - Company*	✔ **Management Approach** Defined ✔ **Policy** Code of conduct ✔ **Policy** Business Principles ✔ **Measure** Girls Day ✔ **Measure** Community engagement progress ✔ **Measure** Enhancing lives ✔ **Measure** Enhancing Lives challenge at BAM Construct UK ✔ **Measure** Making TIME for Communities ✔ **Measure** Considerate Constructors Scheme ✔ **Product label** Bewuste Bouwers ✔ **Status CSR Program** Defined	◕	

Core Subject	CSR Aspect	CSR Program BAM	Supplier Score	Next steps
	Technology Development & Innovation Selected by BAM *ISO 26000 Class: Technology development - Products/Services*	✓ **Management Approach** Defined ✓ **Measure** Innovation Strategy ✓ **Measure** Doing New Things ✓ **Measure** Value Chain Management	◖	

External CSR Report

This section provides a direct link to CSR information on the company website, and, if available, the company external CSR report, including assurance statements if applicable. Claims on these websites and in the CSR report have not been verified by FIRA, unless stated otherwise.

External CSR Report:	• BAM Integrated Report 2017.pdf
GRI Status:	GRI G4 Comprehensive
CSR Report Verified:	Yes
Completeness:	Assurance scope and applied assurance level: Reasonable assurance – Non-financial information in the following paragraphs/chapters: Material themes (pages 36-43), Business conduct and transparency (page 88) and Safety (KPI: IF BAM, KPI: number of serious accidents, Only KPI's: Safety Behaviour Audit) in paragraph Social Performance (pages 76-93); Limited assurance – All other information reported in the paragraphs/chapters Strategy (page 22-33), Business Model (pages 11-21), Stakeholder engagement and material themes (pages 34-43), Social performance (pages 76-93), Environmental performance (pages 94-107), Sustainability reporting processes and methods (pages 265-269), GRI Disclosure (pages 271-275) and Charters, memberships and certifications (pages 276-277).
Assurance level:	Partial Reasonable and Limited Assurance
CSR Web site:	Web page

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