

GRI Content Index 2023

Statement of use	
Statement of use	TBI Holdings B.V. has reported in accordance with the GRI standards for the period 1 january 2023 - 31 december 2023
GRI 1 used	GRI 1 Foundation

GRI 2

GRI Standard	Description	Reference	Reason for (partial) omission
1. The organization and its reporting practices			
Disclosure 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. 85-93) 	
	b. report its nature of ownership and legal form;	<ul style="list-style-type: none"> Notes to the consolidated financial statements (p. 85-93) 	
	c. report the location of its headquarters;	<ul style="list-style-type: none"> Notes to the consolidated financial statements (p. 85-93) 	
	d. report its countries of operation.	<ul style="list-style-type: none"> Mentioned under Geographical spread net revenue (p. 104) 	
Disclosure 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"> Organisational chart (p. 15-21) 	
	b. if the organization consists of multiple entities, explain the approach used for consolidating the information, including:	<ul style="list-style-type: none"> Scope and accountability: Scope (p. 126) 	
	i. whether the approach involves adjustments to information for minority interests;	<ul style="list-style-type: none"> Scope and accountability: Scope (p. 126) 	
	ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities;	<ul style="list-style-type: none"> Scope and accountability: Scope (p. 126) 	
	iii. whether and how the approach differs across the disclosures in this Standard and across material topics.		Omission: Not applicable: The same approach applies to these topics and therefore does not need to be explained.

GRI Standard	Description	Reference	Reason for (partial) omission
Disclosure 2-3	Reporting period, frequency and contact point		
	The organization shall:		
	a. specify the reporting period for, and the frequency of, its sustainability reporting;	<ul style="list-style-type: none"> Scope and accountability: Scope (p. 126) 	
	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;	<ul style="list-style-type: none"> Scope and accountability: Scope (p. 126) 	
	c. report the publication date of the report or reported information;	<ul style="list-style-type: none"> Scope and accountability: Scope (p. 126) 	
	d. specify the contact point for questions about the report or reported information	<ul style="list-style-type: none"> info@tbi.nl 	
Disclosure 2-4	Restatements of information		
	The organization shall:		
	report restatements of information made from previous reporting periods and explain:	<ul style="list-style-type: none"> Scope and accountability: Comparability (p. 126) 	
	i. the reasons for the restatements;	<ul style="list-style-type: none"> n/a 	
	ii. the effect of the restatements.	<ul style="list-style-type: none"> n/a 	
Disclosure 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;	<ul style="list-style-type: none"> Scope and accountability: Reliability (p.126) 	
	b. if the organization's sustainability reporting has been externally assured:	<ul style="list-style-type: none"> Scope and accountability: Reliability (p.126) 	
	i. provide a link or reference to the external assurance report(s) or assurance statement(s);	<ul style="list-style-type: none"> Scope and accountability: Reliability (p.126) 	
	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;	<ul style="list-style-type: none"> Scope and accountability: Reporting criteria Reliability (p.126) 	
	iii. describe the relationship between the organization and the assurance provider.	<ul style="list-style-type: none"> Deloitte's independent status is stated in the Independent Auditor's report and the Independent Auditor's Assurance report (p.121-123) 	
2. Activities and workers			
Disclosure 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.11) Organisational chart (p.15-21) 	
	describe its value chain, including:	<ul style="list-style-type: none"> Profile (p.11) Organisational chart (p.15-21) 	

GRI Standard	Description	Reference	Reason for (partial) omission
	i. the organization's activities, products, services, and markets served;	<ul style="list-style-type: none"> Profile (p. 11) Organisational chart (p. 15-21) Value creation model (p. 22) 	
	ii. the organization's supply chain;	<ul style="list-style-type: none"> Profile (p.11) Organisational chart (p.15-21) 	Omission: Information unavailable
	iii. the entities downstream from the organization and their activities;		Idem
	b. report other relevant business relationships;	<ul style="list-style-type: none"> Social engagement (p. 50) https://www.tbi.nl/partners 	The partners (memberships) are specified on the TBI website, decided not to include further specification in the annual report 2023.
	c. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous		Omission: Not applicable: No significant changes occurred in the value chain and supply chain this year.
Disclosure 2-7	Employees		
	The organization shall:	TBI focuses on the Netherlands, therefore it is not relevant to differentiate at a regional level. Therefore, the Netherlands is considered a region for the purposes of this report.	
	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.45-50) Five-year summary: (p. 124) Number of employees end of year (fte) 	
	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. 45-50) 	
	ii. temporary employees, and a breakdown by gender and by region;	<ul style="list-style-type: none"> People & Teams (p. 45-50) 	
	iii. non-guaranteed hours employees, and a breakdown by gender and by region;		Omission: Information unavailable: This contract form rarely occurs at TBI
	iv. full-time employees, and a breakdown by gender and by region;	<ul style="list-style-type: none"> People & Teams (p. 45-50) 	
	v. part-time employees, and a breakdown by gender and by region;	<ul style="list-style-type: none"> People & Teams (p. 45-50) 	
	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;	<ul style="list-style-type: none"> People & Teams (p. 45-50) 	
	ii. at the end of the reporting period, as an average across the reporting period, or using another methodology;	<ul style="list-style-type: none"> Scope and accountability: Scope (p.126) 	
	d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b;	<ul style="list-style-type: none"> Mensen & Teams (p. 45-50) People & Teams working group 	
	e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods.		Omission: Not applicable: Not relevant for the construction sector (no real seasonal effects)
Disclosure 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:	<ul style="list-style-type: none"> People & Teams (p. 45-50) 	
	i. the most common types of worker and their contractual relationship with the organization;	<ul style="list-style-type: none"> People & Teams (p. 45-50) 	
	ii. the type of work they perform;	<ul style="list-style-type: none"> People & Teams (p. 45-50) 	
	b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported:	<ul style="list-style-type: none"> Scope and accountability: Scope (p.126) 	

GRI Standard	Description	Reference	Reason for (partial) omission
	i. in head count, full-time equivalent (FTE), or using another methodology;	• People & Teams (p. 45-50)	
	ii. at the end of the reporting period, as an average across the reporting period, or using another methodology;	• Scope and accountability: Scope (p.126)	
	c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.	• People & Teams (p. 45-50) At end of 2023 we were working with 1.342 fte hirers (2022: 1.180) in our offices and on projects, in addition to our own employees.	
3. Governance			
Disclosure 2-9	Governance structure and composition		
	The organization shall:		
	a. describe its governance structure, including committees of the highest governance body;	• 6.2 Corporate Governance (p. 68-70) Organisation of the company	
	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;	• 7. Report of the Supervisory Board (p. 75-78) Composition and meetings of Supervisory Board	
	c. describe the composition of the highest governance body and its committees by:	• 7. Report of the Supervisory Board (p. 75-78) Composition and meetings of Supervisory Board	
	i. executive and non-executive members;	• 6.2 Corporate Governance (p. 68-70)	
	ii. independence;	• 6.2 Corporate Governance (p. 68-70)	
	iii. tenure of members on the governance body;	• 6.2 Corporate Governance (p. 68-70)	
	iv. number of other significant positions and commitments held by each member, and the nature of the commitments;	• 7. Report of the Supervisory Board (p. 75-78) Composition and meetings of Supervisory Board	
	v. gender;	• 7. Report of the Supervisory Board (p. 75-78) Composition and meetings of Supervisory Board	
	vi. under-represented social groups;		Omission: Not applicable: Under-represented groups isn't an explicit criterium for the composition of the Supervisory Board
	vii. competencies relevant to the impacts of the organization;	• 7. Report of the Supervisory Board (p. 75-78) Composition and meetings of Supervisory Board	
	viii. stakeholder representation.		Omission: Not applicable: Stakeholder representation isn't an explicit criterium for the composition of the Supervisory Board
Disclosure 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;	• 7. Report of the Supervisory Board (p.75-78) Appointment and 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:		

GRI Standard	Description	Reference	Reason for (partial) omission
	i. views of stakeholders (including shareholders);	<ul style="list-style-type: none"> Appointments take place at the Annual General Meeting (Stichting TBI gives permission for appointing members of the Executive Committee and the Supervisory Board (p.77) 	
	ii. diversity;	<ul style="list-style-type: none"> People & Teams (p. 45-50) Diversity 	
	iii. independence;	<ul style="list-style-type: none"> 	Omission: Information unavailable: This information is not available on other committees
	iv. competencies relevant to the impacts of the organization.		Omission: Information unavailable: This information is not available on other committees
Disclosure 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;	<ul style="list-style-type: none"> 7. Report of the Supervisory Board (p. 75-78) 	
	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.		
Disclosure 2-12	Role of the highest governance body in overseeing the management of impacts		
	The organization shall:		
	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;	<ul style="list-style-type: none"> 7. Report of the Supervisory Board (p. 75-78) Activities 2023 	
	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:	<ul style="list-style-type: none"> 7. Report of the Supervisory Board (p. 75-78) Composition and meetings of Supervisory Board 	
	i. whether and how the highest governance body engages with stakeholders to support these processes;	<ul style="list-style-type: none"> 1.2 Stakeholders & Materiality (p. 29-31) 	
	ii. how the highest governance body considers the outcomes of these processes;	<ul style="list-style-type: none"> 7. Report of the Supervisory Board (p. 75-78) Results 	
	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.	<ul style="list-style-type: none"> 7. Report of the Supervisory Board (p. 75-78) Activities 2023 	
Disclosure 2-13	Delegation of responsibility for managing impacts		
	The organization shall:		
	a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including:	<ul style="list-style-type: none"> 6.2 Corporate Governance (p. 68-70) Reporting 	
	i. whether it has appointed any senior executives with responsibility for the management of impacts;	<ul style="list-style-type: none"> 6.2 Corporate Governance (p. 68-70) 	

GRI Standard	Description	Reference	Reason for (partial) omission
	ii. whether it has delegated responsibility for the management of impacts to other employees;	<ul style="list-style-type: none"> Profile(p. 11) Organisational chart (p. 15-21) Responsibility lies with the group companies (Entrepreneurship at the base). This is included in the regular chain of command (line/ staff). Some roles are placed at a central level. Safety and integrity are controlled centrally. 	
	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.	<ul style="list-style-type: none"> 6.2 Corporate Governance (p. 68-70) 	
Disclosure 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"> 6.2 Corporate Governance (p. 68-70) Organisatie van de onderneming Scope and accountability: Reliability (p. 126) 1.2 Stakeholders & materiality (p. 29-31) 	
	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.		Omission: Not applicable
Disclosure 2-15	Omission: Not applicable		
	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"> 6.2 Corporate Governance Nederlandse Corporate Governance Code (p. 68-70) 	
	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. 49-50) 	
	i. cross-board membership;	<ul style="list-style-type: none"> 7. Report of the Supervisory Board (p. 75-78) Composition of Supervisory Board 	
	ii. cross-shareholding with suppliers and other stakeholders;		Omission: Not applicable: The group's structure is specified in the organisation chart and outside of the group there aren't any unspecified share interests
	iii. existence of controlling shareholders;	<ul style="list-style-type: none"> The ultimate shareholder of TBI Holdings B.V. is Stichting TBI, located in Ammerzoden, the Netherlands (p. 86) 	
	iv. related parties, their relationships, transactions, and outstanding balances.	<ul style="list-style-type: none"> Related parties financial report (p. 87) 	
Disclosure 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"> 6.2 Corporate Governance Dutch Corporate Governance Code (p. 68-70) 	
	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. 49-50) 	

GRI Standard	Description	Reference	Reason for (partial) omission
Disclosure 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"> • Scope and accountability: Reporting ambitions (p.126) 1.2 Stakeholders & materiality (p. 29-31) 	
Disclosure 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"> • 7. Report of the Supervisory Board (p. 75-78) Composition and meetings of Supervisory Board Appointment and Remuneration Committee 	
	b. report whether the evaluations are independent or not, and the frequency of the evaluations;	<ul style="list-style-type: none"> • 7. Report of the Supervisory Board (p. 75-78) Composition and meetings of Supervisory Board Appointment and Remuneration Committee 	
	c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.		Omission: Confidentially constraints
Disclosure 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"> • 6.2 Corporate Governance Remuneration (p. 68-70) 	
	i. fixed pay and variable pay;		
	ii. sign-on bonuses or recruitment incentive payments;	<ul style="list-style-type: none"> • Remuneration of member of Executive Board and Supervisory Board (p. 106) 	
	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"> • 6.2 Corporate Governance Remuneration (p. 68-70) 	
Disclosure 2-20	Process to determine remuneration		
	The organization shall: a. describe the process for designing its remuneration policies and for determining remuneration, including:		
	i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration;	<ul style="list-style-type: none"> • 6.2 Corporate Governance Remuneration (p. 68-70) 	
	ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration;		Omission: Confidentially 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"> • 6.2 Corporate Governance Remuneration (p. 68-70) 	

GRI Standard	Description	Reference	Reason for (partial) omission
	b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.		Omission: Confidentially constraints
Disclosure 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);		Omission: Confidentially constraints/Information unavailable: We can't disclose this confidential information at this time. In 2024 we will analyse in which way we can make this information public in order to report in compliance with CSRD standards
	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);		Omission: Confidentially constraints/Information unavailable: We can't disclose this confidential information at this time. In 2024 we will analyse in which way we can make this information public in order to report in compliance with CSRD standards
	c. report contextual information necessary to understand the data and how the data has been compiled.		Omission: Confidentially constraints/Information unavailable: We can't disclose this confidential information at this time. In 2024 we will analyse in which way we can make this information public in order to report in compliance with CSRD standards
4. Strategy, policies and practices			
Disclosure 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) 	
Disclosure 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. 49-50) 	
	i. the authoritative intergovernmental instruments that the commitments reference;	<ul style="list-style-type: none"> • Scope and accountability: Reporting ambitions (p.126) 	
	ii. whether the commitments stipulate conducting due diligence;		
	iii. whether the commitments stipulate applying the precautionary principle;		

GRI Standard	Description	Reference	Reason for (partial) omission
	iv. whether the commitments stipulate respecting human rights;	<ul style="list-style-type: none"> • People & Teams: (p. 45-50) • Human rights in the supply chain • General Purchasing Terms & Conditions, Article 5 • Corporate Social Responsibility (p. 45-50) • TBI Code of Conduct (p. 50) 	
	b. describe its specific policy commitment to respect human rights, including:	<ul style="list-style-type: none"> • Human rights in the supply chain (p. 45-50) 	
	i. the internationally recognized human rights that the commitment covers;	<ul style="list-style-type: none"> • Human rights in the supply chain (p. 45-50) 	
	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. 45-50) 	
	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) • 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. 49-50) <p>There are three procedures/guidelines that apply in our organisation (among others)</p> <ul style="list-style-type: none"> - Central Guidelines serve (among other things) as an assessment framework for internal/external audits. - Every year, the statutory director and the person ultimately financially responsible issue the in-control statement which is discussed at the meeting of the Supervisory Board. This also includes the Central Guidelines and the TBI Code of Conduct. - The Management instruction is agreed upon between the statutory director and the Supervisory Board (included as an appendix referenced to in the employment contract). This also mentions the involvement of the Legal department. 	
	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. 49-50) 	
	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. 49-50) 	
Disclosure 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. 49-50) 	
	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. 49-50) 	
	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. 49-50) 	
	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. 49-50) 	
	iv. training that the organization provides on implementing the commitments.		Omissie: Information unavailable

GRI Standard	Description	Reference	Reason for (partial) omission
Disclosure 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. 49-50)	
	b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in;		Omission: Information incomplete: Employees have the option to approach confidential counselors or supervisors if they wish to start a complaints procedure. There is also the option to participate in the employee satisfaction survey (Speak up)
	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;		Omission: Information incomplete: Employees have the option to approach confidential counselors or supervisors if they wish to start a complaints procedure. There is also the option to participate in the employee satisfaction survey (Speak up)
	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;		Omission: Information incomplete: Employees have the option to approach confidential counselors or supervisors if they wish to start a complaints procedure. There is also the option to participate in the employee satisfaction survey (Speak up)
	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. 49-50)	
Disclosure 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. 49-50)	
	ii. raise concerns about the organization's business conduct.	• Doing business responsibly and with integrity (p. 49-50)	
Disclosure 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. 49-50)	
	i. instances for which fines were incurred;	• Doing business responsibly and with integrity (p. 49-50)	
	ii. instances for which non-monetary sanctions were incurred;	• Doing business responsibly and with integrity (p. 49-50)	
	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:		Omission: Not applicable: Not material
	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. 49-50)	

GRI Standard	Description	Reference	Reason for (partial) omission
	ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods;	<ul style="list-style-type: none"> Doing business responsibly and with integrity (p. 49-50) 	
	c. describe the significant instances of non-compliance;	<ul style="list-style-type: none"> Doing business responsibly and with integrity (p. 49-50) 	
	d. describe how it has determined significant instances of non-compliance.	<ul style="list-style-type: none"> Doing business responsibly and with integrity (p. 49-50) In SAP BPC, the identified violations are reported quarterly in accordance with paragraph 4.4 of our reporting manual. In the quarterly report of each TBI company, the numbers of Code of Conduct notifications and the numbers of identified violations (retrieved from SAP BPC) are stated. The identified violations are explained by the companies in the quarterly report. If this has not been done or is unclear, additional information is requested by the Head of Reporting & Control. 	
Disclosure 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 engagement (p. 50) https://www.tbi.nl/partners 	
5. Stakeholder engagement			
Disclosure 2-29	Approach to stakeholder engagement		
	The organization shall: a. describe its approach to engaging with stakeholders, including:	<ul style="list-style-type: none"> 1.2 Stakeholders & materiality (p. 29-31) 	
	i. the categories of stakeholders it engages with, and how they are identified;	<ul style="list-style-type: none"> 1.2 Stakeholders & materiality (p. 29-31) 	
	ii. the purpose of the stakeholder engagement;	<ul style="list-style-type: none"> 1.2 Stakeholders & materiality (p. 29-31) 	
	iii. how the organization seeks to ensure meaningful engagement with stakeholders.	<ul style="list-style-type: none"> 1.2 Stakeholders & materiality (p. 29-31) 	
Disclosure 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. 49) Approximately 95% of our employees are covered by a collective labour agreement. 	
	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. 49) Employees who are not covered by the collective labour agreement have market-standard employment conditions. 	

GRI 3 Material Topics

GRI Standard	Description	Reference	Reason for (partial) omission
Disclosure 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"> Value creation model (p. 22-23) 1.2 Stakeholders & materiality(p. 29-31) 	
	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"> Value creation model (p. 22-23) SDGs 	
	ii. how it has prioritized the impacts for reporting based on their significance;	<ul style="list-style-type: none"> 1.2 Stakeholders & materiality (p. 29-31) 	
	iii. specify the stakeholders and experts whose views have informed the process of determining its material topics.	<ul style="list-style-type: none"> 1.2 Stakeholders & materiality (p. 29-31) Stakeholders 	
Disclosure 3-2	List of material topics		
	The organization shall: a. list its material topics;	<ul style="list-style-type: none"> 1.2 Stakeholders & materiality (p. 29-31) Materiality analysis 	
	b. report changes to the list of material topics compared to the previous reporting period.		
Disclosure 3-3	Management of material topics		
	For each material topic reported under Disclosure 3-2, the organization shall: a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;	<ul style="list-style-type: none"> Value creation model (p. 22-23) SDGs 1.2 Stakeholders & materiality (p. 29-31) 	
	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;	<ul style="list-style-type: none"> Value creation model (p. 22-23) SDGs 	

GRI Standard	Description	Reference	Reason for (partial) omission
	c. describe its policies or commitments regarding the material topic;	<ul style="list-style-type: none"> • General • Good governance - Corporate Governance • Role of the Executive Committee in social impact - Corporate Governance, Organisation of the company • Risk Management - Corporate Governance • Ethics & Compliance - TBI Code of Conduct • Public policy (contact with the government) - Value creation model • Sustainable solutions: • Circular transition, raw materials & waste - Acceleration guide Waste reduction and separation • Climate adaptation - Circular design & Acceleration guide Circulair measuring methods • Energy transition & energy reduction - The Climate Plan, Acceleration guide Zero-emission building site, Acceleration guide Energy-neutral operation • Energy usage and costs - Transport, mobility & accessibility, leasing arrangement EV, design policy plan 'Zero-emission construction site' • Nature & biodiversity - Biodiversity and climate adaptation • Chain responsibility (including sustainable procurement) - Human rights policy, General Purchasing conditions • People & Teams: • Safe and healthy working conditions - Human rights policy, safety policy • Craftsmanship - Craftsmanship and talent • Training - Craftsmanship and talent • Diversity & inclusivity - Diversity • Employer-employee relationship - TBI Code of Conduct • Technological progress: • Manufacturing technology - OPLs Voorbij Prefab and geWOONhout • Digitalisation - Technological progress, Results • Innovation - Technological progress, Introduction 	
	d. describe actions taken to manage the topic and related impacts, including:		
	i. actions to prevent or mitigate potential negative impacts;		
	ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;		
	iii. actions to manage actual and potential positive impacts;		
	e. report the following information about tracking the effectiveness of the actions taken:		
	i. processes used to track the effectiveness of the actions;		
	ii. goals, targets, and indicators used to evaluate progress;		

GRI Standard	Description	Reference	Reason for (partial) omission
	iii. the effectiveness of the actions, including progress toward the goals and targets;		
	iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;		
	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).		

GRI 201: Economic Performance (2016)

GRI Standard	Description	Reference	Reason for (partial) omission
Management of material topics			
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;	• Consolidated profit and loss account for 2023 (p. 81)	
	ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;	• Consolidated profit and loss account for 2023 (p. 81)	
	iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'.		Omission: Not applicable
	b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.		Omission: 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.		Omission: 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:	• Risk category: Climate change (p. 64)	
	i. a description of the risk or opportunity and its classification as either physical, regulatory, or other;		
	ii. a description of the impact associated with the risk or opportunity;		

GRI Standard	Description	Reference	Reason for (partial) omission
2.2	iii. the financial implications of the risk or opportunity before action is taken;		Omission: Information unavailable: This information is unavailable. We aim to include this in the 2024 annual report in preparation for the mandatory CRSD reports
	iv. the methods used to manage the risk or opportunity;		Omission: Information unavailable
	v. the costs of actions taken to manage the risk or opportunity.		Omission: 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.		Omission: 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.		Omission: 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 obligations (p. 104-105)	
	ii. the basis on which that estimate has been arrived at;	• 14. Pension obligations (p. 104-105)	
	iii. when that estimate was made.	• 14. Pension obligations (p. 104-105)	
	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 obligations (p. 104-105)	
	d. Percentage of salary contributed by employee or employer.	• 14. Pension obligations (p. 104-105)	
	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 obligations (p. 104-105)	
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 burden (p. 56) (p.106)	
	ii. subsidies;		Omission: Not applicable: Amount is not material
	iii. investment grants, research and development grants, and other relevant types of grant;		Omission: Not applicable
	iv. awards;		Omission: Not applicable
	v. royalty holidays;		Omission: Not applicable
	vi. financial assistance from Export Credit Agencies (ECAs);		Omission: Not applicable
	vii. financial incentives;		Omission: Not applicable
	viii. other financial benefits received or receivable from any government for any operation.		Omission: Not applicable
	b. The information in 201-4-a by country.		Omission: Not applicable

GRI Standard	Description	Reference	Reason for (partial) omission
2.5	c. Whether, and the extent to which, any government is present in the shareholding structure.		Omission: 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.		Omission: Not applicable

GRI 301: Materials (2016)

GRI Standard	Description	Reference	Reason for (partial) omission
Management of material topics			
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. 40-42) • Sustainable choice of materials 	Omission: Information unavailable: Also omitted in 2022. In 2023 it was not feasible to provide a complete and reliable insight into all purchased materials (volume and breakdown into newable and non-renewable). We did, however, conduct a pilot survey for five purchasing categories in 2023. The results of the pilot will be used to define purchasing categories and for the interpretation of sustainability for these categories. TBI intends to set up the systems in 2024 to be able to report the quantities.
	i. non-renewable materials used;		Omission: Information unavailable
	ii. renewable materials used.		Omission: Information unavailable
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.		Omission: Information unavailable: Also omitted in 2022. In 2023 it was not feasible to provide a complete and reliable insight into all purchased materials (volume and breakdown into newable and non-renewable). We did, however, conduct a pilot survey for five purchasing categories in 2023. The results of the pilot will be used to define purchasing categories and for the interpretation of sustainability for these categories. TBI intends to set up the systems in 2024 to be able to report the quantities.

GRI Standard	Description	Reference	Reason for (partial) omission
2.2	When compiling the information specified in Disclosure 301-2, the reporting organization shall:		Omission: Information unavailable
2.2.1	use the total weight or volume of materials used as specified in Disclosure 301-1;		Omission: Information unavailable
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		Omission: Information unavailable
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.		Omission: Not applicable for construction sector
	b. How the data for this disclosure have been collected.		Omission: Not applicable
2.4	When compiling the information specified in Disclosure 301-3, the reporting organization shall:		Omission: Not applicable
2.4.1	exclude rejects and recalls of products;		Omission: Not applicable
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		Omission: Not applicable

GRI 302: Energy (2016)

GRI Standard	Description	Reference	Reason for (partial) omission
Management of material topics			
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.		Omission: Information unavailable
	b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.		Omission: Information unavailable
	c. In joules, watt-hours or multiples, the total:		
	i. electricity consumption		Omission: Information unavailable
	ii. heating consumption		Omission: Information unavailable
	iii. cooling consumption		Omission: Information unavailable
	iv. steam consumption		n/a
	d. In joules, watt-hours or multiples, the total:		n/a
	i. electricity sold		n/a
	ii. heating sold		n/a
	iii. cooling sold		n/a

GRI Standard	Description	Reference	Reason for (partial) omission
	iv. steam sold		n/a
2.1	e. Total energy consumption within the organization, in joules or multiples.		Omission: Information unavailable
	f. Standards, methodologies, assumptions, and/or calculation tools used.		Omission: Information unavailable
	g. Source of the conversion factors used.		Omission: Information unavailable
	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;		Omission: Information unavailable
	2.1.1 report fuel consumption separately for non-renewable and renewable fuel sources;		Omission: Information unavailable
2.1.2	only report energy consumed by entities owned or controlled by the organization;		
2.1.3	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		Omission: Information unavailable
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		Omission: 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.		Omission: Information unavailable: No insight into the complex structure of the supply chain.
2.4	b. Standards, methodologies, assumptions, and/or calculation tools used.		Omission: Information unavailable
	c. Source of the conversion factors used.		Omission: Information unavailable
	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.		Omission: Information unavailable
	b. Organization-specific metric (the denominator) chosen to calculate the ratio.		Omission: Information unavailable
	c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.		Omission: Information unavailable

GRI Standard	Description	Reference	Reason for (partial) omission
2.5	d. Whether the ratio uses energy consumption within the organization, outside of it, or both.		Omissie: Information unavailable
	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);		Omissie: Information unavailable
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:		
	a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.		Omissie: Information unavailable
2.7	b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.		Omissie: Information unavailable
	c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.		Omissie: Information unavailable
	d. Standards, methodologies, assumptions, and/or calculation tools used.		Omissie: Information unavailable
	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:		
	a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.		Omissie: Information unavailable
	b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.		Omissie: Information unavailable
	c. Standards, methodologies, assumptions, and/or calculation tools used.		Omissie: Information unavailable

GRI 304: Biodiversity (2016)

GRI Standard	Description	Reference	Reason for (partial) omission
Management of material topics			
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:		<ul style="list-style-type: none"> • Omission: Information unavailable: • Sustainable solutions • Biodiversity and climate adaptation • Nature, biodiversity and climate adaptation are material topics, but it is difficult to establish measurable KPI's for them in our market. With this reason we prioritised delivering the acceleration guide, the Climate Plan and carrying out the baseline measurement for CO₂ reduction. Our practical efforts regarding biodiversity and climate adaptation are qualitatively show in the project descriptions in the annual report.
	i. Geographic location;		Omission: Information unavailable
	ii. Subsurface and underground land that may be owned, leased, or managed by the organization;		Omission: 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;		Omission: Information unavailable
	iv. Type of operation (office, manufacturing or production, or extractive);		Omission: Information unavailable
	v. Size of operational site in km ² (or another unit, if appropriate);		Omission: 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);		Omission: Information unavailable
	vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).		Omission: Information unavailable
304-2 (2016)	Significant impacts of activities, products, and services on biodiversity		
	The reporting organization shall report the following information:		

GRI Standard	Description	Reference	Reason for (partial) omission
	a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:		<ul style="list-style-type: none"> • Omission: Information unavailable: • Sustainable solutions • Biodiversity and climate adaptation Nature, biodiversity and climate adaptation are material topics, but it is difficult to establish measurable KPI's for them in our market. With this reason we prioritised delivering the acceleration guide, the Climate Plan and carrying out the baseline measurement for CO₂ reduction. Our practical efforts regarding biodiversity and climate adaptation are qualitatively show in the project descriptions in the annual report.
	i. Construction or use of manufacturing plants, mines, and transport infrastructure;		Omission: Information unavailable
	ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);		Omission: Information unavailable
	iii. Introduction of invasive species, pests, and pathogens;		Omission: Information unavailable
	iv. Reduction of species;		Omission: Information unavailable
	v. Habitat conversion;		Omission: Information unavailable
	vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).		Omission: Information unavailable
	b. Significant direct and indirect positive and negative impacts with reference to the following:		Omission: Information unavailable
	i. Species affected;		Omission: Information unavailable
	ii. Extent of areas impacted;		Omission: Information unavailable
	iii. Duration of impacts;		Omission: Information unavailable
	iv. Reversibility or irreversibility of the impacts.		Omission: 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.		<ul style="list-style-type: none"> • Omission: Information unavailable: • Sustainable solutions • Biodiversity and climate adaptation Nature, biodiversity and climate adaptation are material topics, but it is difficult to establish measurable KPI's for them in our market. With this reason we prioritised delivering the acceleration guide, the Climate Plan and carrying out the baseline measurement for CO₂ reduction. Our practical efforts regarding biodiversity and climate adaptation are qualitatively show in the project descriptions in the annual report.
	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.		Omission: Information unavailable

GRI Standard	Description	Reference	Reason for (partial) omission
	c. Status of each area based on its condition at the close of the reporting period.		Omission: information unavailable
	d. Standards, methodologies, and assumptions used.		Omission: information unavailable
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:		<ul style="list-style-type: none"> • Omission: Information unavailable: • Sustainable solutions • Biodiversity and climate adaptation • Nature, biodiversity and climate adaptation are material topics, but it is difficult to establish measurable KPI's for them in our market. With this reason we prioritised delivering the acceleration guide, the Climate Plan and carrying out the baseline measurement for CO₂ reduction. Our practical efforts regarding biodiversity and climate adaptation are qualitatively show in the project descriptions in the annual report.
	i. Critically endangered		Omission: information unavailable
	ii. Endangered		Omission: information unavailable
	iii. Vulnerable		Omission: information unavailable
	iv. Near threatened		Omission: information unavailable
	v. Least concern		Omission: information unavailable

GRI 305: Emissions (2016)

GRI Standard	Description	Reference	Reason for (partial) omission
Management of material topics			
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"> • 3.2 Sustainable solutions: (p. 40-42) • The carbon footprint of TBI CO₂ emissions is 26.1 kton (2022: 26.1 kton), of which scope 1 is 23.1 kton (2022: 23.8 kton) and scope 2 is 3 kton (2022: 2.2 kton). Of scope 1 emissions 0.1 kton is attributable to biogenic fuels. 	

GRI Standard	Description	Reference	Reason for (partial) omission
	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. 129-131) Carbon dioxide (CO₂) is the most relevant greenhouse gas for TBI and therefore 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"> 2023 Calculated through the biodiesel (HVO and Bio CNG) used by MDB and VoorbijFT, the CO₂ emission is 0.1 kton (p. 40-42) 	
	d. Base year for the calculation, if applicable, including:	<ul style="list-style-type: none"> 2017 (p. 125) 	
	i. the rationale for choosing it;	<ul style="list-style-type: none"> Financial report: Credit facilities, five parameters (p. 100-101) 	
	ii. emissions in the base year;	<ul style="list-style-type: none"> Five-year summary (p. 125) 	
	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. 125) 	
	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. 129-131) TBI applies the scope 1 and 2 delineation for its CO₂ footprint according to the CO₂ Performance Ladder (SKAO), as well as the conversion factors. 	
	f. Consolidation approach for emissions; whether equity share, financial control, or operational control.	<ul style="list-style-type: none"> 10.2 Scope and accountability Scope (p. 126) The reported financial data and FTE numbers cover all activities of TBI, both nationally and internationally. For all other non-financial data, except safety performance, reporting is exclusively on the performance of TBI's Dutch activities. 	
	g. Standards, methodologies, assumptions, and/or calculation tools used.	<ul style="list-style-type: none"> Glossary CO₂ (p. 129-131) TBI applies the scope 1 and 2 delineation for its CO₂ footprint according to the CO₂ Performance Ladder (SKAO), as well as the conversion factors. 	
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"> 3.2 Sustainable solutions: (p. 40-42) The carbon footprint of TBI CO₂ emissions is 26.1 kton (2022: 26.1 kton), of which scope 1 is 23.1 kton (2022: 23.8 kton) and scope 2 is 3 kton (2022: 2.2 kton). Of scope 1 emissions 0.1 kton is attributable to biogenic 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. 129-131) Carbon dioxide (CO₂) is the most relevant greenhouse gas for TBI and therefore the only greenhouse gas within the reporting scope. 	

GRI Standard	Description	Reference	Reason for (partial) omission
	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"> 2023 Calculated through the biodiesel (HVO and Bio CNG) used by MDB and VoorbijFT, the CO₂ emission is 0.1 kton (p. 40-42) 	
	d. Base year for the calculation, if applicable, including:	<ul style="list-style-type: none"> 2017 (p. 125) 	
	i. the rationale for choosing it;	<ul style="list-style-type: none"> Financial report: Credit facilities, five parameters (p. 100-101) 	
	ii. emissions in the base year;	<ul style="list-style-type: none"> Five-year summary (p. 124) 	
	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. 124) 	
	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. 129-131) TBI applies the scope 1 and 2 delineation for its CO₂ footprint according to the CO₂ Performance Ladder (SKAO), as well as the conversion factors. 	
	f. Consolidation approach for emissions; whether equity share, financial control, or operational control.	<ul style="list-style-type: none"> 10.2 Scope and accountability Scope (p. 126) The reported financial data and FTE numbers cover all activities of TBI, both nationally and internationally. For all other non-financial data, except safety performance, reporting is exclusively on the performance of TBI's Dutch activities. 	
	g. Standards, methodologies, assumptions, and/or calculation tools used.	<ul style="list-style-type: none"> Glossary CO₂ (p. 129-131) TBI applies the scope 1 and 2 delineation for its CO₂ footprint according to the CO₂ Performance Ladder (SKAO), as well as the conversion factors. 	
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;		External auditor should check whether the calculation has been carried out in this way.
	2.3.2 exclude other indirect (Scope 3) GHG emissions that are disclosed as specified in Disclosure 305-3;		External auditor should check whether the calculation has been carried out 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;		External auditor should check whether the calculation has been carried out 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.		External auditor should check whether the calculation has been carried out in this way.
305-3 (2016)	Other indirect (Scope 3) GHG emissions		
	The reporting organization shall report the following information:		
	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO ₂ equivalent.	<ul style="list-style-type: none"> 3.2 Sustainable solutions (p. 40-42) 	Omission: Information incomplete: Sustainable solutions Scope 3
	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.		Omission: Information incomplete

GRI Standard	Description	Reference	Reason for (partial) omission
	c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent.		Omission: Information incomplete
2.5	d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.		Omission: Information incomplete
	e. Base year for the calculation, if applicable, including:		
	i. the rationale for choosing it;		Omission: Information incomplete
	ii. emissions in the base year;		Omission: Information incomplete
	iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.		Omission: Information incomplete
	f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.		Omission: Information incomplete
	g. Standards, methodologies, assumptions, and/or calculation tools used.		Omission: Information incomplete
	When compiling the information specified in Disclosure 305-3, the reporting organization shall:		Omission: Information incomplete
	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;		Omission: Information incomplete	
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).		Omission: Information incomplete	
305-4	GHG emissions intensity		
	The reporting organization shall report the following information:		
	a. GHG emissions intensity ratio for the organization.	<ul style="list-style-type: none"> 3.2 Sustainable solutions: CO₂ emissions scope 1 en 2 (per fte/ per mln € revenue) (p. 40-42) 	
	b. Organization-specific metric (the denominator) chosen to calculate the ratio.	<ul style="list-style-type: none"> 3.2 Sustainable solutions: CO₂ emissions scope 1 en 2 (per fte/ per mln € revenue) (p. 40-42) 	
	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"> 3.2 Sustainable solutions: CO₂ emissions scope 1 en 2 (per fte/ per mln € revenue) (p. 40-42) 	
	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. 129-131) Carbon dioxide (CO₂) is the most relevant greenhouse gas for TBI and therefore the only greenhouse gas within the reporting scope. 	

GRI Standard	Description	Reference	Reason for (partial) omission
2.7	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);	• 3.2 Sustainable solutions: CO ₂ emissions scope 1 en 2 (per fte/ per million € of company revenue) (p. 40-42)	
	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.		Omission: Not applicable
305-5 (2016)	Reduction of GHG emissions		
	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.		Omission: Information unavailable: In 2023 a Climate Plan has been was drawn up with targets to reduce GHG emissions. The plan will come into effect in 2024 to provide insight into the reduction. Sustainable solutions: Net zero
	c. Base year or baseline, including the rationale for choosing it.	• Financial report: Credit facilities, five parameters (p. 100-101)	
	d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).	• 3.2 Sustainable solutions: carbon footprint (p.40-42)	
	e. Standards, methodologies, assumptions, and/or calculation tools used.	• Glossary (p. 129-131)	
2.9	When compiling the information specified in Disclosure 305-5, the reporting organization shall:		Omission: Information unavailable
	2.9.1 exclude reductions resulting from reduced production capacity or outsourcing;		Omission: Information unavailable
	2.9.2 use the inventory or project method to account for reductions;		Omission: 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;		Omission: Information unavailable
	2.9.4 if reporting two or more Scope types, report the reductions for each separately;		Omission: Information unavailable
	2.9.5 report reductions from offsets separately.		Omission: Information unavailable
305-6 (2016)	Emissions of ozone-depleting substances (ODS)		
	The reporting organization shall report the following information:		
	a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.		Omission: Information unavailable: Currently we do not have this information. In 2024, we will develop the zero-emission construction site policy and analyse how we should deal with our nitrogen emissions. Sustainable solutions: Emission-free construction Omission: Information unavailable
	b. Substances included in the calculation.		Omission: Information unavailable
	c. Source of the emission factors used.		Omission: Information unavailable
	d. Standards, methodologies, assumptions, and/or calculation tools used.		Omission: Information unavailable

GRI Standard	Description	Reference	Reason for (partial) omission
2.11	When compiling the information specified in Disclosure 305-6, the reporting organization shall:		Omission: 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;		Omission: 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:		Omission: Information unavailable: Currently we do not have this information. In 2024, we will develop the zero-emission construction site policy and analyse how we should deal with our nitrogen emissions. Sustainable solutions: Emission-free construction Omission: Information unavailable
	a. Significant air emissions, in kilograms or multiples, for each of the following:		
	i. NOX		Omission: Information unavailable
	ii. SOX		Omission: Information unavailable
	iii. Persistent organic pollutants (POP)		Omission: Information unavailable
	iv. Volatile organic compounds (VOC)		Omission: Information unavailable
	v. Hazardous air pollutants (HAP)		Omission: Information unavailable
	vi. Particulate matter (PM)		Omission: Information unavailable
	vii. Other standard categories of air emissions identified in relevant regulations		Omission: Information unavailable
	b. Source of the emission factors used.		Omission: Information unavailable
	c. Standards, methodologies, assumptions, and/or calculation tools used.		Omission: 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:		Omission: Information unavailable
	2.13.1 Direct measurement of emissions (such as online analyzers);		Omission: Information unavailable
	2.13.2 Calculation based on site-specific data;		Omission: Information unavailable
	2.13.3 Calculation based on published emission factors;		Omission: 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.		Omission: Information unavailable

GRI 306: Waste (2020)

GRI Standard	Description	Reference	Reason for (partial) omission
Management of material topics			
306-1 (2020)	Waste generation and significant waste-related impacts		
	The reporting organization shall report the following information: a. For the organization's significant actual and potential waste-related impacts, a description of:		
	i. the inputs, activities, and outputs that lead or could lead to these impacts;	<ul style="list-style-type: none"> 3.2 Sustainable solutions: Circular business operations (p. 40-42) 	
	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.	<ul style="list-style-type: none"> 3.2 Sustainable solutions: Circular business operations (p. 40-42) 	
306-2 (2020)	Management of significant waste-related impacts		
	The reporting organization shall report the following information: 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.	<ul style="list-style-type: none"> 3.2 Sustainable solutions: Circular business operations (p. 40-42) 	
	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.		n/a
	c. The processes used to collect and monitor waste-related data.	<ul style="list-style-type: none"> 3.2 Sustainable solutions: Circular business operations (p. 40-42) 	
306-3 (2020)	Waste generated		
	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"> 3.2 Sustainable solutions: Circular business operations (p. 40-42) The total amount of waste in tons amounted to 43,117 tons (2022: 59,986 tons). The most common waste streams in tons are rubble (21,952), construction and demolition waste (12,185), industrial waste (970), gypsum (424), wood (2,844), insulation material (153), plastics/films (102), paper and cardboard (538) 	
	b. Contextual information necessary to understand the data and how the data has been compiled.	<ul style="list-style-type: none"> 3.2 Sustainable solutions: Circular business operations (p. 40-42) Waste volume/per million € of company revenue (tons) 16.7 (2022: 26.1) (p. 40) 	
2.1	When compiling the information specified in Disclosure 306-3-a, the reporting organization shall:		

GRI Standard	Description	Reference	Reason for (partial) omission
	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.	<ul style="list-style-type: none"> • 3.2 Sustainable solutions: Circular business operations (p. 40-42) 	Omission: Information unavailable: This was also omitted in 2022. However, after internal evaluation, data on waste processing methods is still not available at a detailed level. We depend on information from thirds parties for this information. In 2023, we started inquiring about the destinations of our waste flows based on our own categorisation derived from the Bnext platform and Lansink's Ladder. We will aim to report this in 2024.
	b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:	<ul style="list-style-type: none"> • 3.2 Sustainable solutions: Circular business operations (p. 40-42) 	Omission: Information unavailable: This was also omitted in 2022. However, after internal evaluation, data on waste processing methods is still not available at a detailed level. We depend on information from thirds parties for this information. In 2023, we started inquiring about the destinations of our waste flows based on our own categorisation derived from the Bnext platform and Lansink's Ladder. We will aim to report this in 2024.
	i. Preparation for reuse;		Omission: Information unavailable
	ii. Recycling;		Omission: Information unavailable
	iii. Other recovery operations.		Omission: 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:		Omission: Information unavailable
	i. Preparation for reuse;		Omission: Information unavailable
	ii. Recycling;		Omission: Information unavailable
	iii. Other recovery operations.		Omission: 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:		Omission: Information unavailable
	i. onsite;		Omission: Information unavailable
	ii. offsite.		Omission: Information unavailable
	e. Contextual information necessary to understand the data and how the data has been compiled.		Omission: Information unavailable
2.2	When compiling the information specified in Disclosure 306-4, the reporting organization shall:		Omission: Information unavailable
	2.2.1 exclude effluent, unless required by national legislation to be reported under total waste;		Omission: Information unavailable
	2.2.2 use 1000 kilograms as the measure for a metric ton.		Omission: Information unavailable

GRI Standard	Description	Reference	Reason for (partial) omission
306-5 (2020)	Waste directed to disposal		
	The reporting organization shall report the following information: a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.	<ul style="list-style-type: none"> 3.2 Sustainable solutions: Circular business operations (p. 40-42) 	Omission: Information unavailable: This was also omitted in 2022. However, after internal evaluation, data on waste processing methods is still not available at a detailed level. We depend on information from thirds parties for this information. In 2023, we started inquiring about the destinations of our waste flows based on our own categorisation derived from the Bnext platform and Lansink's Ladder. We will aim to report this in 2024.
	b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:	<ul style="list-style-type: none"> 3.2 Sustainable solutions: Circular business operations (p. 40-42) 	Omission: Information unavailable: This was also omitted in 2022. However, after internal evaluation, data on waste processing methods is still not available at a detailed level. We depend on information from thirds parties for this information. In 2023, we started inquiring about the destinations of our waste flows based on our own categorisation derived from the Bnext platform and Lansink's Ladder. We will aim to report this in 2024.
	i. Incineration (with energy recovery);		Omission: Information unavailable
	ii. Incineration (without energy recovery);		Omission: Information unavailable
	iii. Landfilling;		Omission: Information unavailable
	iv. Other disposal operations.		Omission: Information unavailable
	c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:		Omission: Information unavailable
	i. Incineration (with energy recovery);		Omission: Information unavailable
	ii. Incineration (without energy recovery);		Omission: Information unavailable
	iii. Landfilling;		Omission: Information unavailable
	iv. Other disposal operations.		Omission: Information unavailable
	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:		Omission: Information unavailable
	i. onsite;		Omission: Information unavailable
	ii. offsite.		Omission: Information unavailable
	e. Contextual information necessary to understand the data and how the data has been compiled.		Omission: Information unavailable
2.4	When compiling the information specified in Disclosure 306-5, the reporting organization shall:		Omission: Information unavailable
	2.4.1 exclude effluent, unless required by national legislation to be reported under total waste;		Omission: Information unavailable
	2.4.2 use 1000 kilograms as the measure for a metric ton.		Omission: Information unavailable

GRI 402: Labor/management relations (2016)

GRI Standard	Description	Reference	Reason for (partial) omission
Management of material topics			
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. 49) • The 'CAO Bouw & Infra' applies, with a notice period of 1-4 months depending on the total duration of employment, unless the UWV (employment insurance agency) has determined a shorter period, in which case that period applies (always at least one month). Since the CAO has been declared generally binding, the same notice applies to all employees. 	
	<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 % Collective Labour Agreement (CAO) (p. 49) • The 'CAO Bouw & Infra' applies, with a notice period of 1-4 months depending on the total duration of employment, unless the UWV (employment insurance agency) has determined a shorter period, in which case that period applies (always at least one month). Since the CAO has been declared generally binding, the same notice applies to all employees. 	

GRI 403: Occupational health and safety (2018)

Disclosure	Beschrijving	Referentie	Reden voor (gedeeltelijke) omissie
Management of material topics			
403-1	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> <p>i. the system has been implemented because of legal requirements and, if so, a list of the requirements;</p>	<ul style="list-style-type: none"> • Safe and healthy working conditions (p. 45-50) • TBIveilig app 	

GRI Standard	Description	Reference	Reason for (partial) omission
	<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	Hazard identification, risk assessment, and incident investigation		
	<p>The reporting organization shall report the following information:</p> <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.45-50) (p.65) • TBlveilig app • Safety Culture Ladder • Risk category Operational: TBI Safety values 	
	<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.45-50) (p.65) • TBlveilig app • Safety Culture Ladder • Risk category Operational: TBI Safety values • Risk category Safe and healthy working conditions for employees and sub-contractors 	
	<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.45-50) (p.65) • TBlveilig app • Safety Culture Ladder • Risk category Operational: TBI Safety values • Risk category Safe and healthy working conditions for employees and sub-contractors 	
	<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.45-50) (p.65) • TBlveilig app • Safety Culture Ladder • Risk category Operational: TBI Safety values • Risk category Safe and healthy working conditions for employees and sub-contractors 	
403-3	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. 45-50) • Sustainable employability • TBI Vitaal 	

GRI Standard	Description	Reference	Reason for (partial) omission
403-4	Worker participation, consultation, and communication on occupational health and safety		
	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: 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.	<ul style="list-style-type: none"> • Safe and healthy working conditions (p. 45-50) • Veiligheidsdag (Safety day) • Sustainable employability • TBI Vitaal 	
	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.	<ul style="list-style-type: none"> • Safe and healthy working conditions (p. 45-50) 	
403-5	Worker training on occupational health and safety		
	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:		
	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.	<ul style="list-style-type: none"> • TBI Vitaal (p. 45-50) 	
403-6	Promotion of worker health		
	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: a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.	<ul style="list-style-type: none"> • TBI Vitaal (p. 45-50) 	
	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.	<ul style="list-style-type: none"> • TBI Vitaal (p. 45-50) 	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		
	The reporting organization shall report the following information: 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.	<ul style="list-style-type: none"> • Safe and healthy working conditions (p.45-50) • Risk Management: Risk category Safe and healthy working conditions for employees and sub-contractors (p. 65) 	

Topic specific disclosures			
GRI Standard	Description	Reference	Reason for (partial) omission
403-8	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	Work-related injuries		
	The reporting organization shall report the following information: a. For all employees:		
	i. The number and rate of fatalities as a result of work-related injury;	<ul style="list-style-type: none"> The accident ratio (IF) in 2023 is 3.4 (2022: 2.9) (p. 47), thus achieving the objective of an IF <3.6. The total number of hours worked this year was 13,514,749 (2022: 13,490, 673). The number of accidents resulting in absenteeism among our own employees and hirers increased to 46 in 2023 (2022: 39). Additionally, there were 170 accidents without absenteeism. (2022: 177). Many accidents were caused by tripping and falling incidents, as well as hand and cutting wounds. Among our own employees and hirers, there were 154 near accidents and 3,714 hazardous situations and 37 hazardous actions observed in 2023 (2022: 145 near accidents, 2,980 hazardous situations, and 87 hazardous actions). 	
	ii. The number and rate of high-consequence work-related injuries (excluding fatalities);		
	iii. The number and rate of recordable work-related injuries;		
	iv. The main types of work-related injury;	<ul style="list-style-type: none"> Many accidents were caused by tripping and falling incidents, as well as hand and cutting wounds. (p. 48) 	

GRI Standard	Description	Reference	Reason for (partial) omission
	v. The number of hours worked.	<ul style="list-style-type: none"> The total number of hours worked this year was 13,514,749 (p. 47) 	
	b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:		Omission: Not applicable: TBI makes no distinction between people on the payroll and hired personnel when it comes to the IF rate. B.iii: We cannot determine the injury rate of our subcontractors because the number of hours worked is not fully transparent. Subcontractor are also not in the scope of our current reporting. The only information we keep is work accidents with subcontractor absenteeism.
	i. The number and rate of fatalities as a result of work-related injury;		Omission: Not applicable: TBI makes no distinction between people on the payroll and hirers.
	ii. The number and rate of high-consequence work-related injuries (excluding fatalities);		Omission: Not applicable: TBI makes no distinction between people on the payroll and hirers.
	iii. The number and rate of recordable work-related injuries;		Omission: Not applicable: TBI makes no distinction between people on the payroll and hirers.
	iv. The main types of work-related injury;		Omission: Not applicable: TBI makes no distinction between people on the payroll and hirers.
	v. The number of hours worked.		Omission: Not applicable: TBI makes no distinction between people on the payroll and hirers.
	c. The work-related hazards that pose a risk of high-consequence injury, including:		
	i. how these hazards have been determined;	<ul style="list-style-type: none"> Safe and healthy working conditions (p. 45-50) 	
	ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;	<ul style="list-style-type: none"> Safe and healthy working conditions (p. 45-50) 	
	iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.	<ul style="list-style-type: none"> Safe and healthy working conditions (p. 45-50) 	
	d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.	<ul style="list-style-type: none"> Safe and healthy working conditions (p. 45-50) 	
	e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.	<ul style="list-style-type: none"> Glossary IF-rate (p.129-131) The total number of work-related accidents resulting in absence (or fatalities), multiplied by 1 million (hours), divided by the total number of hours worked by employees and hirers. 	
	f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.	<ul style="list-style-type: none"> In this category, subcontractors and/or suppliers are not included. Employees directly hired by partnerships/ consortiums are not included in the reporting. Glossary (p.129-131) 	

GRI Standard	Description	Reference	Reason for (partial) omission
	g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	<ul style="list-style-type: none"> • Accident numbers • Glossary (p. 129-131) 	
403-10	Work-related ill health		
	The reporting organization shall report the following information:		
	a. For all employees:	<ul style="list-style-type: none"> • Safe and healthy working conditions (p. 45-50) 	
	i. The number of fatalities as a result of work-related ill health;	<ul style="list-style-type: none"> • Safe and healthy working conditions (p. 45-50) 	
	ii. The number of cases of recordable work-related ill health;	<ul style="list-style-type: none"> • Safe and healthy working conditions (p. 45-50) 	
	iii. The main types of work-related ill health.	<ul style="list-style-type: none"> • Safe and healthy working conditions (p. 45-50) 	
	b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:	<ul style="list-style-type: none"> • Safe and healthy working conditions (p. 45-50) 	
	i. The number of fatalities as a result of work-related ill health;	<ul style="list-style-type: none"> • Safe and healthy working conditions (p. 45-50) 	
	ii. The number of cases of recordable work-related ill health;	<ul style="list-style-type: none"> • Safe and healthy working conditions (p. 45-50) 	
	iii. The main types of work-related ill health.	<ul style="list-style-type: none"> • Safe and healthy working conditions (p. 45-50) 	Omission: Information unavailable: This information is not available, we do not keep track of this.
	c. The work-related hazards that pose a risk of ill health, including:	<ul style="list-style-type: none"> • Safe and healthy working conditions (p. 45-50) 	
	i. how these hazards have been determined;	<ul style="list-style-type: none"> • Safe and healthy working conditions (p. 45-50) 	
	ii. which of these hazards have caused or contributed to cases of ill health during the reporting period;	<ul style="list-style-type: none"> • Safe and healthy working conditions (p. 45-50) 	
	iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.	<ul style="list-style-type: none"> • Safe and healthy working conditions (p. 45-50) 	
	d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.	<ul style="list-style-type: none"> • In this category, subcontractors and/or suppliers are not included. Employees directly hired by partnerships/ consortiums are not included in the reporting. • Glossary (p.129-131) 	
	e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	<ul style="list-style-type: none"> • Accident numbers • Glossary (p. 129-131) 	

GRI 404: Training and education (2016)

GRI Standard	Description	Reference	Reason for (partial) omission
Management of material topics			
404-1	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"> • Craftsmanship and talent (p.48) • Total number of training hours: 148.153 (2022: 127.877) • Average number of training hours per fte: 23,2 (2022: 20,5) • Average training costs per employee (fte) €: 951 (2022: 905) • Total investment in training and development possibilities: € 6 million (2022 €5,6 million) 	
	i. gender;	<ul style="list-style-type: none"> • Study and training costs for men: (p.48) • € 5.485.386 (2022: € 5.206.565) • Study and training costs for women: • € 577.060 (2022: € 432.171) 	
	ii. employee category.	<ul style="list-style-type: none"> • Opleidings- en of trainingskosten voor directe (p. 48) medewerkers: € 4.896.462 (2022: € 3.774.056) • Opleidings- en of trainingskosten voor indirecte medewerkers: € 1.499.719 (2022: € 1.864.680) 	
404-2	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"> • Craftsmanship and talent (p.48) 	
	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.45-50) • Craftsmanship and talent (p.48) • TBI acdmy • TBI Vitaal (sustainable employability) 	
404-3	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. 45-50) • In 2023 5,306 (2022: 4,873) performance appraisal/ evaluation discussions took place, involving 80% of the employees. 	

GRI 405: Diversity and equal opportunity (2016)

GRI Standard	Description	Reference	Reason for (partial) omission
Management of material topics			
405-1	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"> • 6.2 Corporate Governance • Composition of the Executive Board (p.71) 	
	i. Gender;	<ul style="list-style-type: none"> • 6.2 Corporate Governance • Composition of the Executive Board (p.71) 	
	ii. Age group: under 30 years old, 30-50 years old, over 50 years old;	<ul style="list-style-type: none"> • 6.2 Corporate Governance • Composition of the Executive Board (p.71) 	
	iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	<ul style="list-style-type: none"> • 6.2 Corporate Governance • Composition of the Executive Board (p.71) 	
	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. 45-50) 	
	ii. Age group: under 30 years old, 30-50 years old, over 50 years old;	<ul style="list-style-type: none"> • People & Teams (p. 45-50) 	
	iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).		
405-2	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.		Omission: Confidentially constraints: We can't disclose this confidential information at this time. In 2024 we will analyse in which way we can make this information public in order to report in compliance with CSRD standards
	b. The definition used for 'significant locations of operation'.		Omission: Confidentially constraints: We can't disclose this confidential information at this time. In 2024 we will analyse in which way we can make this information public in order to report in compliance with CSRD standards