



GRI Standards Reference Table 2018

Contents overview

Our 2018 Annual Report, and additional disclosures online, have been prepared based on materiality and in accordance with the GRI Standards (Core option). This reference table explains where to find the relevant information for each indicator in the report, related appendices and online. Deloitte has provided limited assurance on more than 30 selected non-financial indicators. For more information, see Deloitte's Assurance Report on pages 161-162 of the 2018 Annual Report, and the additional Assurance Report on page 29 of this GRI Table.



General Standard Disclosures	
Organisational Profile	3
Strategy	4
Ethics & Integrity	4
Governance	4
Stakeholder Engagement	6
Reporting Practice	7
GRI 103: Management Approach	8

Topic – Specific Disclosures	
Economic	
Economic Performance	9
Market Presence	9
Indirect Economic Impacts	10
Procurement Practices	10
Anti-corruption	11
Anti-competitor behaviour	11

Environmental	
Energy	12
Water	12
Emissions	13
Effluents and waste	14
Environmental compliance	16
Supplier Environmental Assessment	16

Social	
Labour practices and decent work	
Employment	17
Labour/Management relations	17
Occupational health and safety	17
Training and education	18
Diversity and Equal Opportunity	19

Human rights	
Non-discrimination	19
Freedom of association and collective bargaining	19
Child Labour	20
Forced or compulsory labour	20
Security Practices	21
Human Rights Assessment	21

Society	
Local Communities	22
Supplier social assessment	22
Public Policy	23

Product responsibility	
Customer Health and Safety	23
Marketing and Labelling	24
Socio economic Compliance	24

Employee Data	
Employees by contract type, employment type, gender and region	25
# of accidents breakdown by gender and region	26
Employee breakdown	27

Supplements	
Water consumption in production	28
Energy consumption in production	28
Waste recycling in production	28
Assurance report of the independent auditor	29

General Standard Disclosures

Disclosure	Description	Cross-Reference/Direct Answer
1 Organisational Profile		
102-1	Name of the organisation	Heineken N.V.
102-2	Activities, brands, products, and services	AR 2018, Our Business Priorities, p.8-20 AR 2018, Regional Review, p.21-25 AR 2018, Advocating responsible consumption, p.134-137 Our brands Responsible consumption HEINEKEN Responsible Marketing Code
102-3	Location of headquarters	Tweede Weteringplantsoen 21 Amsterdam, Netherlands
102-4	Location of operations	AR 2018, List of operating companies in scope for non-financial Indicators, p.152-153
102-5	Ownership and legal form	AR 2018, Shareholder Information p.163-165 Ownership Structure
102-6	Markets served	AR 2018, List of operating companies in scope for non-financial Indicators, p.152-153 AR 2018, Regional Review, p.21-25 Our Global Presence
102-7	Scale of the organisation	AR 2018, Performance highlights, p.4 AR 2018, Key Figures, p.5 AR 2018, Notes to the Consolidated Financial Statement, p.66
102-8	Information on employees and other workers	Omissions: The following points are managed at local level, therefore, consolidated information is not available. – Total number of employees by employment contract (permanent and temporary), by gender. – Whether a substantial portion of the organisation's work is performed by workers who are not employees. – Any significant variations in numbers reported in the disclosure (e.g. seasonal variations) AR 2018, Notes to the Consolidated Financial Statement, p.75 See GRI appendix: 102-8
102-9	Supply chain	AR 2018, HEINEKEN as part of society – Creating shared value, from Barley to Bar, p.6 AR 2018, Sourcing Sustainably, p.131-133 Sourcing Sustainably Value Chain and UN SDGs
102-10	Significant changes to the organisation and its supply chain	AR 2018, Chief Executive's Statement, p.3 AR 2018, Main changes in consolidation, p.32 AR 2018, Reporting basis and governance of non-financial indicators, p.145-153
102-11	Precautionary Principle or approach	AR 2018, Risk Management, p.26-31 Risk Management

General Standard Disclosures (continued)

Disclosure	Description	Cross-Reference/Direct Answer
102-12	External initiatives	Working with Partners
102-13	Membership of associations	Working with Partners
2 Strategy		
102-14	Statement from senior decision-maker	AR 2018, Chief Executive's Statement, p.3 Performance Highlights
102-15	Key impacts, risks, and opportunities	AR 2018, Chief Executive's Statement, p.3 AR 2018, HEINEKEN as part of society – Creating shared value, from Barley to Bar, p.6 AR 2018, Risk Management, p.26-31 Governance & Approach Risk Management Defining our Priorities
3 Ethics & Integrity		
102-16	Values, principles, standards, and norms of behaviour	AR 2018, We Are Heineken, p.2 AR 2018, Values and behaviours, p.142-143 Values & Behaviours The HEINEKEN Code of Business Conduct
102-17	Mechanisms for advice and concerns about ethics	AR 2018, Values & behaviours, p.142-143 The HEINEKEN Code of Business Conduct HEINEKEN Speak Up Policy
4 Governance		
102-18	Governance structure	AR 2018, Executive Team, p.7 AR 2018, Corporate Governance Statement, p.37-45 AR 2018, Report of the Supervisory Board to The Shareholders, p.46-51 AR 2018, Reporting basis and governance of non-financial indicators, p.145-153 Supervisory Board
102-19	Delegating authority	AR 2018, Corporate Governance Statement, p.37-45 Corporate Governance Code Governance & Approach

General Standard Disclosures (continued)

Disclosure	Description	Cross-Reference/Direct Answer
102-20	Executive-level responsibility for economic, environmental, and social topics	AR 2018, Corporate Governance Statement, p.37-45 AR 2018, Reporting basis and governance of non-financial indicators, p.145-153 Corporate Governance Code Governance & Approach
102-21	Consulting stakeholders on economic, environmental, and social topics	AR 2018, Corporate Governance Statement, p.37-45 Engaging with our stakeholders Governance & Approach
102-22	Composition of the highest governance body and its committees	AR 2018, Corporate Governance Statement, p.37-45 Governance & Approach Leadership
102-23	Chair of the highest governance body	AR 2018, Executive Team, p.7 AR 2018, Corporate Governance Statement, p.37-45 Leadership
102-24	Nominating and selecting the highest governance body	Supervisory Board – Regulations
102-25	Conflicts of interest	Supervisory Board – Profile
102-26	Role of highest governance body in setting purpose, values, and strategy	AR 2018, Corporate Governance Statement, p.37-45 Governance & Approach Leadership
102-27	Collective knowledge of highest governance body	AR 2018, Corporate Governance Statement, p.37-45 AR 2018, Report of the Supervisory Board, p.46-60 Governance & Approach
102-28	Evaluating the highest governance body's performance	AR 2018, Report of the Supervisory Board, p.46-60 Corporate Governance Code Supervisory Board – Responsibilities
102-29	Identifying and managing economic, environmental, and social impacts	AR 2018, Brew a Better World, p.17-18 AR 2018, Risk Management, p.26-31 AR 2018, Corporate Governance Statement, p.37-45 Governance & Approach
102-30	Effectiveness of risk management processes	AR 2018, Risk Management, p.26-31 Governance & Approach Risk Management

General Standard Disclosures (continued)

Disclosure	Description	Cross-Reference/Direct Answer
102-31	Review of economic, environmental, and social topics	AR 2018, Risk Management, p.26-31 Governance & Approach Risk Management
102-32	Highest governance body's role in sustainability reporting	Governance & Approach
102-33	Communicating critical concerns	Governance & Approach Engaging with our stakeholders HEINEKEN Speak Up Policy The HEINEKEN Code of Business Conduct
102-34	Nature and total number of critical concerns	AR 2018, Values and behaviours, p.142-143 HEINEKEN Speak Up Policy The HEINEKEN Code of Business Conduct
102-35	Remuneration policies	AR 2018, Remuneration Report, p.52-60
102-36	Process for determining remuneration	AR 2018, Remuneration Report, p.52-60 AR 2018, Corporate Governance Statement, p.37-45
102-37	Stakeholders' involvement in remuneration	AR 2018, Corporate Governance Statement, p.37-45 Engaging with our stakeholders Defining our Priorities Articles of Association AGM
102-38	Annual total compensation ratio	Information not available
102-39	Percentage increase in annual total compensation ratio	Information not available
5 Stakeholder Engagement		
102-40	List of stakeholder groups	Engaging with our stakeholders Working with Partners
102-41	Collective bargaining agreements	52 operating companies have at least one collective bargaining agreement, covering 56,769 employees in total, meaning 66% of our employees.
102-42	Identifying and selecting stakeholders	Engaging with our stakeholders Defining our Priorities
102-43	Approach to stakeholder engagement	Engaging with our stakeholders Defining our Priorities
102-44	Key topics and concerns raised	Engaging with our stakeholders

General Standard Disclosures (continued)

Disclosure	Description	Cross-Reference/Direct Answer
6 Reporting Practice		
102-45	Entities included in the consolidated financial statements	AR 2018, Notes to the Consolidated Financial Statements, p.66 AR 2018, Reporting basis and governance of non-financial indicators, p.145-153 AR 2018, List of operating companies in scope for non-financial indicators, p.152-153 Ownership Structure
102-46	Defining report content and topic boundaries	AR 2018, Reporting basis and governance of non-financial indicators, p.145-153 Appendix: Basis of preparations non-financial indicators
102-47	List of material topics	AR 2018, Brew a Better World, p.17-18 AR 2018, Our sustainable development focus areas, p.119-121 Defining our Priorities Value Chain and UN SDGs
102-48	Restatements of information	AR 2018, Reporting basis and governance of non-financial indicators, p.145-153 Appendix: Basis of preparations non-financial indicators
102-49	Changes in reporting	AR 2018, Reporting Basis and Governance of non-financial indicators, p.145-153 Appendix: Basis of preparations non-financial indicators
102-50	Reporting period	The non-financial indicators in the 2018 Annual Report cover the performance of all our consolidated operating companies from 1 January 2018 up to and including 31 December 2018, unless stated otherwise. A different reporting period is applied to the accident frequency indicator (December 2017 – November 2018) as the current reporting cycle does not allow for reporting within the timelines required for the Annual Report.
102-51	Date of most recent report	The combined Annual and Sustainability report 2017 was published on 21 February 2018.
102-52	Reporting cycle	The combined Annual and Sustainability report is published on an annual basis. In addition to its consolidated global report, HEINEKEN published 56 local sustainability factsheets in the form of the ' Message in a Bottle ' booklet.
102-53	Contact point for questions regarding the report	AR 2018, Disclaimer and Reference Information, p.171 Contact us
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with GRI Standards: Core Option In 2018, we continue to report as per GRI 403: Occupational Health and Safety 2016 and GRI 303 : Water 2016.
102-55	GRI content index	Heineken N.V. GRI Standard Table 2018
102-56	External assurance	AR 2018, Reporting basis and governance of non-financial indicators, p.145-146 AR 2018, Deloitte Assurance Report, p.161-162 Appendix: Basis of preparations non-financial indicators

General Standard Disclosures (continued)

Disclosure	Description	Cross-Reference/Direct Answer
GRI 103: Management Approach		
103-1	Explanation of the material topic and its boundary	AR 2018, HEINEKEN as part of society – Creating shared value, from Barley to Bar, p.6 AR 2018, Brew a Better World, p.17 AR 2018, Risk Management, p.26-31 Value Chain and UN SDGs Our Focus Areas Governance & Approach Defining our Priorities Topic-specific explanation of the materiality will be provided prior to each specific disclosure.
103-2	The management approach and its components	AR 2018, HEINEKEN as part of society – Creating shared value, from Barley to Bar, p.6 AR 2018, Brew a Better World, p.17 AR 2018, Risk Management, p.26-31 Our Focus Areas Governance & Approach Topic-specific management approach will be provided prior to each specific disclosure.
103-3	Evaluation of the management approach	Our Focus Areas Governance & Approach Benchmarks and Achievements Stakeholders Working with Partners The HEINEKEN Code of Business Conduct Topic-specific evaluation of the management approach will be provided prior to each specific disclosure.

Topic-Specific Disclosures: Economic

Disclosure	Description	Cross-Reference/Direct Answer
GRI 201: Economic Performance		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Risk Management, p.26-31 AR 2018, Scope of group audit, p.156-157 Performance Highlights
2. Topic-Specific disclosures		
201-1	Direct economic value generated and distributed	AR 2018, Regional Review, p.21-25 AR 2018, Financial Review, p.32-36 AR 2018, Consolidated Statement of Comprehensive Income, p.62 AR 2018, Notes to the Consolidated Financial Statements, p.66-111 AR 2018, Growing with communities, p.140-141 Our Approach to Tax Growing with Communities Case Studies Breakdown of Economic Value Generated and Distributed per Country not provided as we regard this as commercially sensitive information.
201-2	Financial implications and other risks and opportunities due to climate change	AR 2018, Risk Management, p.26-31 AR 2018, Every Drop – protecting water resources, p.122-124 AR 2018, Drop the C – reducing CO ₂ emissions, p.125-130 Every Drop: Protecting Water Resources Drop the C: Reducing CO₂ Emissions
201-3	Defined benefit plan obligations and other retirement plans	AR 2018, Notes to the Consolidated Financial Statements, p.87-93
GRI 202: Market Presence		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, List of operating companies in scope for non-financial indicators, p.152-153
2. Topic specific disclosures		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	In all markets with a minimum wage, the standard entry level is equal to, or – in most cases – higher than the legal minimum wage.
202-2	Proportion of senior management hired from the local community	In all of our operating companies, procedures for local hiring of employees are in place. In 2018, 87% of new joiners to senior management in our operating companies are from local communities.

Topic-Specific Disclosures: Economic (continued)

Disclosure	Description	Cross-Reference/Direct Answer
GRI 203: Indirect Economic Impacts		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Our sustainable development focus areas, p.119-121 AR 2018, Sourcing sustainably, p.131-133 AR 2018, Growing with communities, p.140-141 Appendix: Basis of preparations non-financial indicators > Sourcing sustainably and Growing with communities Sourcing Sustainably Growing with Communities HEINEKEN Supplier Code Our Policies HEINEKEN Speak Up Policy Food Security
2. Topic specific disclosures		
203-1	Infrastructure investments and services supported	AR 2018, Sourcing sustainably, p.131-133 AR 2018, Growing with communities, p.140-141 Sourcing Sustainably Growing with Communities The Heineken Africa Foundation Case studies
203-2	Significant indirect economic impacts	AR 2018, Sourcing sustainably, p.131-133 AR 2018, Growing with communities, p.140-141 Sourcing Sustainably Growing with Communities Case studies
GRI 204: Procurement Practices		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Our sustainable development focus areas, p.119-121 AR 2018, Sourcing sustainably, p.131-133 AR 2018, Reporting basis and governance of non-financial indicators, p.145-146 Appendix: Basis of preparations non-financial indicators > Sourcing sustainably Sourcing Sustainably HEINEKEN Supplier Code

Topic-Specific Disclosures: Economic (continued)

Disclosure	Description	Cross-Reference/Direct Answer
2. Topic specific disclosures		
204-1	Proportion of spending on local suppliers	AR 2018, Sourcing sustainably, p.131-133 AR 2018, Reporting basis and governance of non-financial indicators, p.148-149 Sourcing Sustainably Case Studies
GRI 205: Anti-corruption		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Risk Management, p.26-31 AR 2018, Main Risks, p.28-31 AR 2018, Values and behaviours, p.142-143 AR 2018, Reporting basis and governance of non-financial indicators, p.145-146 Appendix: Basis of preparations non-financial indicators > Values and behaviours Values & Behaviours The HEINEKEN Code of Business Conduct Our Policies HEINEKEN Speak Up Policy
2. Topic specific disclosures		
205-1	Operations assessed for risks related to corruption	AR 2018, Values and behaviours, p.142-143
205-2	Communication and training about anti-corruption policies and procedures	We do not have a breakdown by region and employee category available. AR 2018, Values and behaviours, p.142-143 AR 2018, Reporting basis and governance of non-financial indicators > Values and behaviours, p.152 Appendix: Basis of preparations non-financial indicators > Values and behaviours
205-3	Confirmed incidents of corruption and actions taken	AR 2018, Values and behaviours, p.142-143
GRI 206: Anti-competitor behaviour		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Values and behaviours, p.142-143 Values & Behaviours Appendix: Basis of preparations non-financial indicators > Values and behaviours The HEINEKEN Code of Business Conduct
2. Topic specific disclosures		
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	AR 2018, Contingencies, p.93 On 3 July 2017 the Administrative Appeal Court in Athens upheld the substance of a 2015 ruling by the Hellenic Competition Commission. It confirmed that Athenian Brewery has abused its dominant position but reduced the fine of EUR 31.45 million to EUR 26.7 million. In November 2017 Athenian Brewery has appealed this decision and the matter is now being reviewed by the Greek Supreme Court.

Topic-Specific Disclosures: Environmental

Disclosure	Description	Cross-Reference/Direct Answer
GRI 302: Energy		
1. Management Approach		
1.1	Management approach disclosures.	AR 2018, Risk Management > Supply chain continuity, p.30 AR 2018, Risk Management > Non-compliance, p.31 AR 2018, Our sustainable development focus areas, p.119-121 AR 2018, Reporting basis and governance of non-financial indicators > Drop the C: reducing CO ₂ emissions, p.147-148 Appendix: Basis of preparations non-financial indicators > Reducing CO₂ emissions Drop the C: Reducing CO₂ Emissions
2. Topic specific disclosures		
302-1	Energy consumption within the organisation	AR 2018, Reporting basis and governance of non-financial indicators > Drop the C: reducing CO ₂ emissions, p.147-148 AR 2018, Drop the C – reducing CO ₂ emissions, p.125-130 Environmental data table Appendix: Basis of preparations non-financial indicators > Reducing CO₂ emissions Drop the C: Reducing CO₂ Emissions
302-2	Energy consumption outside of the organization	AR 2018, Reporting basis and governance of non-financial indicators > Drop the C: reducing CO ₂ emissions, p.147-148 AR 2018, Drop the C – reducing CO ₂ emissions, p.125-130 Appendix: Basis of preparations non-financial indicators > Reducing CO₂ emissions Drop the C: Reducing CO₂ Emissions
302-3	Energy intensity	See references at 302-1
302-4	Reduction of energy consumption	See references at 302-2
302-5	Reductions in energy requirements of products and services	See references at 302-2
GRI 303: Water		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Risk Management, p.26-27 AR 2018, Our sustainable development focus areas, p.119-121 AR 2018, Every drop – protecting water resources, p.122-124 AR 2018, Reporting basis and governance of non-financial indicators > Every drop: protecting water resources, p.146-147 Appendix: Basis of preparations non-financial indicators > Protecting water resources Every Drop: Protecting Water Resources Beverage Industry Environmental Roundtable (BIER) Commitments on Climate Change

Topic-Specific Disclosures: Environmental (continued)

Disclosure	Description	Cross-Reference/Direct Answer
2. Topic specific disclosures		
303-1	Water withdrawal by source	AR 2018, Reduce water consumption in our breweries, p.122 Appendix: Basis of preparations non-financial indicators > Protecting water resources Every Drop: Protecting Water Resources
303-2	Water sources significantly affected by withdrawal of water	Our Water Stewardship programme is focused on 26 sites in the areas where we expect future water stress, based on internationally accepted models. We are taking a proactive approach to mitigate the risk and working on collaborative actions with stakeholders of the water sources. Of these 26 sites, 24 sites do not have a significant effect on water sources by their withdrawal of water. Two sites are based in relatively small watersheds and their use comprises more than 5% of the annual average volume. AR 2018, Significant water balancing in water-stressed areas, p.123 Every Drop: Protecting Water Resources Case study: water balancing and conservation agriculture in Mexico
303-3	Water recycled and reused	We do not monitor the volume and the percentage of water recycled at global level AR 2018, Reduce water consumption in our breweries, p.122 AR 2018, Wastewater management, p.124 Every Drop: Protecting Water Resources Case study: Wastewater treatment and Rwanda Case study: Partnering to improve water treatment in Singapore
GRI 304: Biodiversity		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Risk Management, p.26-27 AR 2018, Our sustainable development focus areas, p.119-121 AR 2018, Every drop – protecting water resources, p.123 AR 2018, Reporting basis and governance of non-financial indicators > Every drop: protecting water resources, p.146-147 Appendix: basis of preparations non-financial indicators > protecting water resources Every Drop: Protecting Water Resources
2. Topic specific disclosures		
304-2	Significant impacts of activities, products, and services on biodiversity	There are no significant impacts reported; however, 'biodiversity' is part of the actions we take in both our water stewardship and sustainable sourcing programmes. AR 2018, Every drop – protecting water resources, p.123 AR 2018, Source raw materials from sustainable sources, p.131 Every Drop: Protecting Water Resources Sourcing sustainably Case study: Bringing the Colorado River Delta back to life Case study: Developing local sourcing in Burundi

Topic-Specific Disclosures: Environmental (continued)

Disclosure	Description	Cross-Reference/Direct Answer
GRI 305: Emissions		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Risk Management > Supply chain continuity, p.30 AR 2018, Risk Management > Non-compliance, p.31 AR 2018, Our sustainable development focus areas, p.119-121 AR 2018, Reporting basis and governance of non-financial indicators > Drop the C: reducing CO ₂ emissions, p.147-148 Appendix: Basis of preparations non-financial indicators > Reducing CO₂ emissions Drop the C: Reducing CO₂ Emissions
1.2	Management approach disclosures	Drop the C: Reducing CO₂ Emissions
2. Topic specific disclosures		
305-1	Direct (Scope 1) GHG emissions	AR 2018, Reporting basis and governance of non-financial indicators > Drop the C: reducing CO ₂ emissions, p.147-148 AR 2018, Drop the C – reducing CO ₂ emissions, p.125-130 Appendix: basis of preparations non-financial indicators Drop the C: Reducing CO₂ Emissions Environmental data table
305-2	Energy indirect (Scope 2) GHG emissions	See references at 305-1
305-3	Other indirect (Scope 3) GHG emissions	See references at 305-1
305-4	GHG emissions intensity	See references at 305-1
305-5	Reduction of GHG emissions	See references at 305-1
305-6	Emissions of ozone-depleting substances (ODS)	Actual levels are managed at local level, HEINEKEN considers this rate on a consolidated level no longer relevant.
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Actual levels are managed at local level, HEINEKEN considers this rate on a consolidated level no longer relevant. In all cases, we follow local legislation regarding NOx, SOx and other air emissions. Although we do not have active programmes aimed at reducing these gases, we believe the best way to reduce them is by reducing energy consumption and using cleaner fuel types, including renewable energy resources.

Topic-Specific Disclosures: Environmental (continued)

Disclosure	Description	Cross-Reference/Direct Answer
GRI 306: Effluents and waste		
1. Management Approach		
1.1	Management approach disclosures	<p>AR 2018, Risk Management > Supply chain continuity, p.30 AR 2018, Our sustainable development focus areas, p.119-121 AR 2018, Every Drop – protecting water resources, p.122-124 AR 2018, Drop the C – aiming for zero waste, p.130 AR 2018, Reporting basis and governance of non-financial indicators > Every drop: protecting water resources, p.146-147 Beverage Industry Environmental Roundtable (BIER) Commitments on Climate Change Drop the C: Reducing CO₂ Emissions Every Drop: Protecting Water Resources Appendix: Basis of preparations non-financial indicators > Protecting water resources and Reducing CO₂ emissions</p>
2. Topic specific disclosures		
306-1	Water discharge by quality and destination	<p>See GRI appendix: supplements In 2018, effluent organic load discharged to surface water by our beverage production units was 13.4 ktons COD. Across all beverage production units in scope, we discharged 33.75 million m³ into surface waters:</p> <ul style="list-style-type: none"> 25.7 million m³ were treated by anaerobic/aerobic systems 5.09 million m³ were treated only by aerobic systems 2.06 million m³ were discharged with no treatment 0.92 million m³ were treated only by anaerobic systems <p>and 24.6 million m³ to third-party wastewater treatment systems. Environmental Data Table AR 2018, Reporting basis and governance of non-financial indicators > Every drop: protecting water resources, p.146-147 Appendix: Basis of preparations non-financial indicators > Protecting water resources Data is collected through The HEINEKEN Business Comparison system. This system includes detailed manuals on data reporting and automated data checks. For wastewater there is the following additional procedure: HMESC 01.40.04.702 Effluent Discharge limits.</p>
306-2	Waste by type and disposal method	<p>See GRI appendix: supplements Environmental Data Table</p>
306-3	Significant spills	<p>Data is collected through The HEINEKEN Business Comparison system. For Environmental accidents and complaints there is the following additional procedure: HMESC: 01.40.01.407 Reporting Environmental & Safety Accidents and Complaints. Hereford, UK: March – three counts of spillage and two breaches of wastewater consent. Prosecution for breach of discharge consent brought by Water Authority (Welsh Water).</p>
306-4	Transport of hazardous waste	Information not available
306-5	Water bodies affected by water discharges and/or runoff	Information not available

Deloitte Accountants B.V.
For identification purposes only.
Related to assurance report
dated March 28, 2019

Topic-Specific Disclosures: Environmental (continued)

Disclosure	Description	Cross-Reference/Direct Answer
GRI 307: Environmental compliance		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Reporting basis and governance of non-financial indicators > Every drop: protecting water resources, p.145-146 Appendix: basis of preparations non-financial indicators > Protecting water resources/Reducing CO ₂ /Sourcing sustainably Every drop: Protecting Water Resources Drop the C: Reducing CO ₂ Emissions Sourcing Sustainably
2. Topic specific disclosures		
307-1	Non-compliance with environmental laws and regulations	Data is collected through The HEINEKEN Business Comparison system. For environmental accidents and complaints there is the following additional procedure: HMESC: 01.40.01.407 Reporting Environmental & Safety Accidents and Complaints. We had one significant fine of approximately 1 million euros, related to an incident in March 2018, in Hereford, UK, where wastewater discharges – meant for third party treatment – exceeded the permitted consent levels. For more details see the disclosure 306-3.
GRI 308: Supplier Environmental Assessment		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Our sustainable development focus areas, p.119-121 AR 2018, Sourcing sustainably, p.131-133 AR 2018, Reporting basis and governance of non-financial indicators > Every drop: protecting water resources, p.145-146 Appendix: Basis of preparations non-financial indicators > Sourcing sustainably Sourcing Sustainably Values & Behaviours HEINEKEN Supplier Code
2. Topic specific disclosures		
308-1	New suppliers that were screened using environmental criteria	All new suppliers receive our Supplier Code containing environmental criteria. Refusing to sign or failure to comply with our Supplier Code can lead to a termination of commercial relationship. AR 2018, Compliance with our Supplier Code Procedure, p.133 AR 2018, Supplier Code four-step procedure, p.149 Sourcing Sustainably HEINEKEN Supplier Code
308-2	Negative environmental impacts in the supply chain and actions taken	Consolidated information not available AR 2018, Sourcing Sustainably > Compliance with our Supplier Code Procedure, p.133 AR 2018, Supplier Code four-step procedure, p.149 Sourcing Sustainably

Topic-Specific Disclosures: Social

Disclosure	Description	Cross-Reference/Direct Answer
GRI 401: Employment		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Values and behaviours, p.142-143 Appendix: Basis of preparations non-financial indicators > Values and behaviours Values & Behaviours
2. Topic specific disclosures		
401-1	New employee hires and employee turnover	This is managed at local level. Consolidated information is not available.
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	This is managed at local level. Consolidated information is not available. Employee benefits can vary per operating company. Some of the benefits that our employees enjoy are life insurance, healthcare, disability/invalidity coverage, parental leave, retirement provision and stock ownership.
401-3	Parental leave	Actual rates are managed and monitored at local level. HEINEKEN considers this rate on consolidated level not relevant.
GRI 402: Labour/Management relations		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Our sustainable development focus areas, p.119-121 AR 2018, Sourcing sustainably, p.131-133 AR 2018, Values and behaviours, p.142-143 Appendix: Basis of preparations non-financial indicator > Sourcing sustainably and Values and behaviours
2. Topic specific disclosures		
402-1	Minimum notice periods regarding operational changes	The minimum number of weeks' notice is determined at local level and varies per operating company.
GRI 403: Occupational health and safety		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Risk Management > Health and Safety, p.29 AR 2018, Promoting health and safety, p.138-139 AR 2018, Reporting basis and governance of non-financial indicators > Health and Safety, p.150 Promoting Health and Safety Appendix: Basis of preparations non-financial indicator > Health and Safety HEINEKEN Alcohol Statement HEINEKEN Global Occupational Health and Safety Policy

Topic-Specific Disclosures: Social (continued)

Disclosure	Description	Cross-Reference/Direct Answer
2. Topic specific disclosures		
403-1	Workers representation in formal joint management – worker health and safety committees	In 66 (92%) of our operating companies, we have one or more formal Health and Safety Committees.
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	See Appendix Table 403-2
403-3	Workers with high incidence or high risk of diseases related to their occupation	We offer training, counselling or prevention programmes to employees on work related and non-work related risks which can lead to serious diseases. We also offer counselling and treatment regarding serious diseases. There are standards on common work related illnesses and health hazards that are implemented globally, these include manual handling, and exposure to toxic materials. We take a proactive approach to address the industry-related risk of harmful alcohol use. We have a risk mitigation policy on Responsible Alcohol Consumption for all employees worldwide. The implementation of this policy is mandatory in every operating company.
403-4	Health and safety topics covered in formal agreements with trade unions	This is managed at local level. Consolidated information is not available.
GRI 404: Training and education		
1.1	Management approach disclosures	AR 2018, Our business priorities > Engage and develop our people, p.19-20 AR 2018, Risk Management > Management capabilities, p.29 AR 2018, Values and behaviours, p.142-143 AR 2018, Reporting basis and governance of non-financial indicators > Values and behaviours, p.152 Values & Behaviours Appendix: Basis of preparations non-financial indicator > Values and behaviours
2. Topic specific disclosures		
404-1	Average hours of training per year per employee	Average Training hours per FTE for 2018 are: 18.11. We do not have consolidated information of average training hours per gender and per employee category.
404-2	Programmes for upgrading employee skills and transition assistance programmes	AR 2018, Our business priorities > Engage and develop our people, p.19-20 AR 2018, Risk Management > Management capabilities, p.29 AR 2018, Values and behaviours, p.142-143 Engage and develop our people
404-3	Percentage of employees receiving regular performance and career development reviews	Consolidated information not available

Topic-Specific Disclosures: Social (continued)

Disclosure	Description	Cross-Reference/Direct Answer
GRI 405: Diversity and Equal Opportunity		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Values and behaviours, p.142-143 AR 2018, Reporting basis and governance of non-financial indicators > Values and behaviours, p.152 Appendix: Basis of preparations non-financial indicator > Values and behaviours Values & Behaviours
2. Topic specific disclosures		
405-1	Diversity of governance bodies and employees	See Appendix table 405-1 AR 2018, Values and behaviours > Inclusion and Diversity, p.142
405-2	Ratio of basic salary and remuneration of women to men	Our policy is to remunerate women and men equally in all categories regardless of geographic location.
GRI 406: Non-discrimination		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Values and behaviours, p.142-143 AR 2018, Reporting basis and governance of non-financial indicators > Values and behaviours, p.152 Values & Behaviours Appendix: Basis of preparations non-financial indicator > Values and behaviours The HEINEKEN Code of Business Conduct Our Policies HEINEKEN Speak Up Policy HEINEKEN Supplier Code
2. Topic specific disclosures		
406-1	Incidents of discrimination and corrective actions taken	AR 2018, Values and behaviours > Speak Up, p.142 HEINEKEN Speak Up Policy Values & Behaviours
GRI 407: Freedom of association and collective bargaining		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Values and behaviours, p.142-143 Values & Behaviours Appendix: Basis of preparations non-financial indicator > Values and behaviours The HEINEKEN Code of Business Conduct Our Policies HEINEKEN Speak Up Policy HEINEKEN Supplier Code

Topic-Specific Disclosures: Social (continued)

Disclosure	Description	Cross-Reference/Direct Answer
2. Topic specific disclosures		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Almost all operating companies have freedom of association and collective bargaining. This is part of our Human Rights Policy. Three operating companies reported limited freedom of association due to local legislation. Respecting human rights
GRI 408: Child Labour		
1. Management Approach		
1.1	Management approach disclosures	We are against any use of child labour within any part of our operations. Child labour is part of our Human Rights Policy. HEINEKEN follows the ILO definition of the minimum age for admission to employment or work. This age shall not be less than the age of completion of compulsory schooling and in any case not be less than 15 years of age, except in some developing countries where it is 14 years of age. In case local laws set a higher age to define what is considered a child, HEINEKEN will abide by the local law.
2. Topic-Specific disclosures		
408-1	Operations and suppliers at significant risk for incidents of child labour	AR 2018, Respecting Human Rights, p.144 Respecting human rights Shift, global leading expert on the UN Guiding Principles on Business and Human Rights
GRI 409: Forced or compulsory labour		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Our sustainable development focus areas, p.119-121 Sourcing Sustainably Values & Behaviours Appendix: Basis of preparations non-financial indicator > Values and behaviours The HEINEKEN Code of Business Conduct Our Policies HEINEKEN Speak Up Policy HEINEKEN Supplier Code
2. Topic-Specific disclosures		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	HEINEKEN does not tolerate forced or compulsory labour. This is supported by our: Sourcing Sustainably The Code of Business Conduct Our Policies

Topic-Specific Disclosures: Social (continued)

Disclosure	Description	Cross-Reference/Direct Answer
GRI 410: Security Practices		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Our sustainable development focus areas, p.119-121 AR 2018, Promoting health and safety, p.138-139 AR 2018, Values and behaviours, p.142-143 Appendix: Basis of preparations non-financial indicators > Health and safety and Values and behaviours Promoting health and safety Values & Behaviours
2. Topic specific disclosures		
410-1	Security personnel trained in human rights policies or procedures	In 49 operating companies, we employ security personnel, either directly or through a third party. In 2018, 75% of all security personnel (employed direct or through third parties) have received formal training in the organisation's policies and/or procedures concerning human rights issues and their application to security.
GRI 412: Human Rights Assessment		
1. Management Approach		
1.1	Management approach disclosures	Values & Behaviours Appendix: Basis of preparations non-financial indicator > Values and behaviours The HEINEKEN Code of Business Conduct Our Policies HEINEKEN Speak Up Policy HEINEKEN Supplier Code
2. Topic specific disclosures		
412-1	Operations that have been subject to human rights reviews or impact assessments	AR 2018, Respecting Human Rights, p.144 Respecting human rights Values & Behaviours
412-2	Employee training on human rights policies or procedures	The training on Human Rights for all employees is integrated in the mandatory business conduct training, which will take place in Q2 2019. We organised human rights workshop in nine different markets with the expert support of Shift and we have identified another 5 markets where we will organise human rights workshops in 2019. AR 2018, Respecting Human Rights, p.144 Respecting human rights
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	HEINEKEN is committed to making a positive contribution to society through its global operations. Our Supplier Code applies to all suppliers from whom HEINEKEN purchases. AR 2018, Sourcing Sustainably > Compliance with our Supplier Code Procedure, p.133 AR 2018, Supplier Code four-step procedure, p.149 Sourcing Sustainably HEINEKEN Supplier Code

Topic-Specific Disclosures: Social (continued)

Disclosure	Description	Cross-Reference/Direct Answer
GRI 413: Local Communities		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Our sustainable development focus areas, p.119-121 Growing with Communities Sourcing Sustainably Appendix: Basis of preparations non-financial indicators > Sourcing sustainably
2. Topic specific disclosures		
413-1	Operations with local community engagement, impact assessments, and development programmes	AR 2018, Sourcing sustainably, p.131-133 AR 2018, Growing with communities, p.140-141 Local sustainability reports from 56 operating companies > Message in a Bottle
413-2	Operations with significant actual and potential negative impacts on local communities	No significant potential or negative impacts reported.
GRI 414: Supplier social assessment		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Risk Management > Supply chain continuity p.30 AR 2018, Our sustainable development focus areas, p.119-120 AR 2018, Sourcing sustainably > Compliance with our Supplier Code Procedure, p.133 AR 2018, Values and behaviours, p.142-143 AR 2018, Reporting basis and governance of non-financial indicators > Sourcing sustainably, p.148-149 Appendix: Basis of preparations non-financial indicators > Sourcing sustainably Sourcing Sustainably Values & Behaviours HEINEKEN Supplier Code Our Policies HEINEKEN Speak Up Policy
2. Topic specific disclosures		
414-1	New suppliers that were screened using social criteria	By signing the Supplier Code, suppliers agree to comply with key elements of integrity, environment and human rights. We adopt a continuous improvement approach to achieving compliance. However if there is no commitment or lack of corrective measures, HEINEKEN may choose to end the relationship with that supplier. AR 2018, Sourcing sustainably > Compliance with our Supplier Code Procedure, p.133 AR 2018, Supplier Code four-step procedure, p.149 Sourcing Sustainably > Ongoing compliance with our Supplier Code Procedure HEINEKEN Supplier Code

Topic-Specific Disclosures: Social (continued)

Disclosure	Description	Cross-Reference/Direct Answer
414-2	Negative social impacts in the supply chain and actions taken	AR 2018, Sourcing sustainably > Compliance with our Supplier Code Procedure, p.133 AR 2018, Promoting health and safety, p.138-139 AR 2018, Values and behaviours, p.142-143 HEINEKEN Supplier Code Sourcing Sustainably Promoting Health and Safety Values & Behaviours
GRI 415: Public Policy		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Values and behaviours, p.142-143 AR 2018, Reporting basis and governance of non-financial indicators > Values and behaviours, p.152 Appendix: basis of preparations non-financial indicators > Values and behaviours Values & Behaviours The HEINEKEN Code of Business Conduct
2. Topic specific disclosures		
415-1	Political contributions	It is part of our Code of Business Conduct that our Company does not make contributions to politicians or political parties. In the USA it is customary for employees to give money to a political action committee (PAC) which is administrated by their employer. In our case, this PAC is called The HEINEKEN Good Government Fund which acts fully in line with our Code and the rules issued by the Federal Election Committee. The HEINEKEN Code of Business Conduct AR 2018, We Are HEINEKEN, p.2 AR 2018, Values and behaviours, p.142-143 Heineken Good Government Fund
GRI 416: Customer Health and Safety		
1. Management Approach		
1.1	Management approach disclosures	Appendix: basis of preparations non-financial indicators > Promoting health and safety Promoting health and safety
2. Topic specific disclosures		
416-1	Assessment of the health and safety impacts of product and service categories	HEINEKEN is committed to meeting the internationally-recognised standards of food integrity for all products. We operate following the principles of HACCP to assure to comply with these standards and to meet the food and beverages legislation both in the country of production and in the country of consumption.
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	This is managed at local level. Consolidated information is not available. Every operating company has a recall and product block procedure in place with mandatory actions in case the safety and health of consumers are at risk.

Topic-Specific Disclosures: Social (continued)

Disclosure	Description	Cross-Reference/Direct Answer
GRI 417: Marketing and Labelling		
1. Management Approach		
1.1	Management approach disclosures	AR 2018, Risk Management > Regulatory changes related to alcohol, p.28 AR 2018, Our sustainable development focus areas, p.119-121 AR 2018, Advocating responsible consumption > Increase transparency on ingredients and nutrition, p.137 AR 2018, Reporting basis and governance of non-financial indicators > Advocating responsible consumption, p.150 Appendix: Basis of preparations non-financial indicators > Advocating responsible consumption HEINEKEN Alcohol Statement The HEINEKEN Code of Business Conduct HEINEKEN Responsible Marketing Code
2. Topic specific disclosures		
417-1	Requirements for product and service information and labelling	AR 2018, Advocating responsible consumption > Increase transparency on ingredients and nutrition, p.137 AR 2018, Reporting basis and governance of non-financial indicators > Advocating responsible consumption, p.150 Responsible Consumption
417-2	Incidents of non-compliance concerning product and service information and labelling	AR 2018, Advocating responsible consumption > Increase transparency on ingredients and nutrition, p.137
417-3	Incidents of non-compliance concerning marketing communications	AR 2018, Chief Executive's Statement, p.3 AR 2018, Advocating responsible consumption, p.136 AR 2018, Reporting basis and governance of non-financial indicators>Advocating responsible consumption, p.150 Responsible Consumption > Responsible marketing HEINEKEN Responsible Marketing Code
GRI 419: Socio economic Compliance		
1. Management Approach		
1.1	Management approach disclosures	Appendix: basis of preparations non-financial indicators
2. Topic specific disclosures		
419-1	Non-compliance with laws and regulations in the social and economic area	Information not available

Employees by contract type, employment type, gender and region

102-8A

Total number of employees by employment contract (permanent and temporary), by gender

	AMEE	ASP	Europe	Head office	Americas	Total
Male	10,806	7,016	18,849	1,211	25,317	63,199
Female	2,354	2,218	6,341	1,183	4,855	16,951
Total	13,160	9,234	25,190	2,394	30,172	80,150

102-8B

Total number of employees by employment contract (permanent and temporary), by region

	AMEE	ASP	Europe	Head office	Americas	Total
Permanent	11,932	6,741	23,190	2,046	29,805	73,715
Fixed term	1,228	2,493	2,000	348	367	6,436
Total	13,160	9,234	25,190	2,394	30,172	80,150

102-8CTotal number of employees by employment type
(full time and part time), by gender

	Male	Female	Total
Full time	61,319	15,022	76,341
Part time	1,880	1,929	3,810
Total	63,199	16,951	80,150

of accidents breakdown by gender, function and region

Accidents breakdown by function and region

Function	AMEE	AP	Europe	Global	NSA	Grand Total
Commerce	43	32	52		134	261
Logistics and Distribution	17	2	327		198	544
Production	36	16	79	2	37	170
Support	3	4	10	1	7	25
Grand total	99	54	468	3	376	1,000

Accidents breakdown by function, gender and region

Gender	Function	AMEE	AP	Europe	Global	NSA	Grand Total
Female	Commerce	5	18	8		16	47
	Logistics and Distribution			8		6	14
	Production	6	2	6		3	17
	Support		3	3	1	2	9
Female total		11	23	25	1	27	87
Male	Commerce	38	14	44		118	214
	Logistics and Distribution	17	2	319		192	530
	Production	30	14	73	2	34	153
	Support	3	1	7		5	16
Male total		88	31	443	2	349	913
Grand total		99	54	468	3	376	1,000

Accidents case related to contractors

Gender	AMEE	AP	Europe	NSA	Grand Total
Female	5	11	8	8	32
Male	51	16	242	64	373
Grand total	56	27	250	72	405

Employee breakdown

405-1A

Representation by gender in % (2018)	Male	Female
Supervisory Board	70	30
Executive Board	50	50
Executive Team	80	20
Senior Management	80	20

405-1B

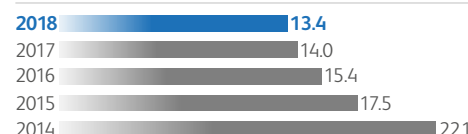
	AMEE	Americas	Asia	Europe	Head office	Total
Male	82%	84%	76%	75%	51%	79%
Female	18%	16%	24%	25%	49%	21%
	100%	100%	100%	100%	100%	100%

Supplements

Water consumption in production

Effluent organic load discharged to surface water

Measured in kton COD discharged by our production units¹



¹ Chemical Oxygen Demand (COD) is an analysis of wastewater that gives the total sum of all organic compounds represented.

Wastewater quantity

58.4 Mm³
total amount of wastewater in million m³

Energy consumption in production

Specific thermal energy consumption

MJ/hl beer + cider + soft drinks + water

58 MJ/hl



Specific electricity consumption

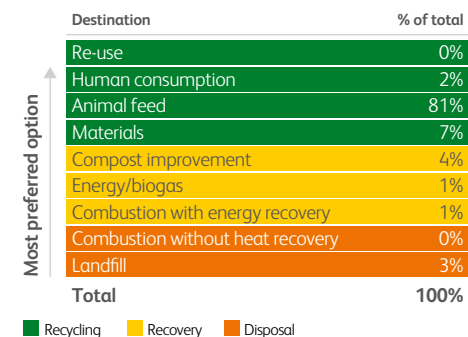
kWh/hl beer + cider + soft drinks + water

7.7 kWh/hl



Waste recycling in production

Waste Hierarchy



Colours in graph refer to 'Waste Hierarchy'. The Waste Hierarchy gives top priority to preventing the creation of waste in the first place. When waste is created, it gives priority to preparing it for re-use, recycling, other recovery (such as energy recovery) and disposal (landfill) in descending order of environmental preference.

In total, we produced 4,208,236 tonnes of waste and co-products in 2018.

Lower emissions in our fridges

In 2018, almost 100% of our 174 430* new fridges had one or more of the following features:

- use of hydrocarbon refrigerant,
- LED illumination,
- energy management system,
- energy efficient fans.

We are ahead of our 2020 commitment; average CO₂ emissions from our fridges are now 51% less than in 2010.

* The number was adjusted after the publication of the Annual Report, following an error identified in our systems data.

Assurance report of the independent auditor

To: the Annual General Meeting and other stakeholders of Heineken N.V.

Our conclusion

We have reviewed a selection of sustainability data included in the “GRI Standards Reference Table 2018” for the year ended 31 December 2018 (“the sustainability data”) of Heineken N.V. (“the Company”), based in Amsterdam.

Based on our review, nothing has come to our attention that causes us to believe that the sustainability data of the Company is not prepared in all material respects, in accordance with the internally applied Reporting Criteria.

The objective of the review was to provide limited assurance on the following sustainability data (“KPIs”) as included in the online GRI Standards Reference Table 2018, Supplements section:

Water consumption in production:

- Total amount of waste water (Mm³)
- Effluent organic load discharged to surface water (kton COD)

Energy consumption in production

- Specific thermal energy consumption (MJ/hl)
- Specific electricity consumption (kWh/hl)

Waste Recycling in production

- Total waste and co-products produced (tonnes)
- Waste hierarchy in destination (%)

Drop the C: reducing CO₂ emissions

- New fridges bought in reporting year that have one or more green features (%)
- CO₂ emissions reduction of purchased fridges in the reporting year compared to 2010 (%)

The information in scope of this engagement needs to be read and understood in conjunction with the Reporting Basis and Criteria non-financial indicators as included in the Annual Report 2018 on pages 145-153. We did not perform any assurance procedures on information for the years earlier than 2015 and on the GRI Standards Reference Table 2018.

Basis for our conclusion

We have performed our assurance engagement on the sustainability data in accordance with Dutch law, including Dutch Standard 3000A ‘Assurance engagements other than audits or reviews of historical financial information’. This assurance engagement is aimed at obtaining limited assurance. Our responsibilities under this standard are further described in the ‘Our responsibilities for the assurance engagement of the sustainability data’ section of our report.

We are independent of the Company in accordance with the ‘Verordening inzake de onafhankelijkheid van accountants bij assuranceopdrachten’ (ViO) and other relevant independence requirements in The Netherlands. Furthermore we have complied with the ‘Verordening gedrags- en beroepsregels accountants’ (VGBA).

We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Assurance report of the independent auditor (continued)

Responsibilities of the Executive Board and the Supervisory Board

The Executive Board of the Company is responsible for the preparation of the sustainability data in accordance with the internally applied Reporting Criteria, including the identification of the intended users and the criteria being applicable for the purposes of the intended users.

The Executive Board is also responsible for such internal control as it determines is necessary to enable the preparation of the sustainability data that is free from material misstatement, whether due to fraud or errors.

The Supervisory Board is responsible for overseeing the Company's reporting process.

Our responsibilities for the assurance engagement of the sustainability data

Our responsibility is to plan and perform the assurance assignment in a manner that allows us to obtain sufficient and appropriate review evidence for our conclusion.

We apply the 'Nadere voorschriften accountantskantoren ter zake van assurance opdrachten (RA/AA)' and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Misstatements can arise from fraud or errors and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the sustainability data. The materiality affects the nature, timing and extent of our review procedures and the evaluation of the effect of identified misstatements on our conclusion.

This assurance engagement is aimed at obtaining limited assurance. The performed procedures by obtaining a limited level of assurance are aimed at determining the plausibility of information and are less extensive than those aimed at obtaining reasonable assurance in an assurance engagement.

The performed procedures in this context consisted mainly of gathering information from officers of the Company and applying analytical procedures set out in relation to the sustainability data.

The assurance obtained in assurance engagements aimed at obtaining limited assurance is therefore significantly lower than the assurance obtained in assurance engagements aimed at obtaining reasonable assurance.

We have exercised professional judgement and have maintained professional scepticism throughout the assurance engagement, in accordance with the Dutch Standard 3000A.

Our assurance engagement included amongst others:

- gaining knowledge and obtaining an understanding of the sustainability data and other circumstances regarding the engagement including gaining knowledge regarding internal controls;
- an analytical review of the data and trends submitted;
- assessing the suitability of the Reporting Criteria.

Deloitte Accountants B.V.

J. Dalhuisen

Amsterdam, 28 March 2019

Deloitte Accountants B.V.
For identification purposes only.
Related to assurance report
dated March 28, 2019