

GRI Content Index D'Ieteren – Core

For the first time, D'Ieteren Group is disclosing its non-financial information according to GRI Standards, Core option. As the Group has a number of business activities in different sectors, the general disclosure is focused on the D'Ieteren Group while the specific disclosures concern the material aspects of each business activity. For the 2019 report, D'Ieteren Group has focused on the non-financial disclosures of the business activities that had already issued non-financial reporting in 2018. This currently excludes D'Ieteren Immo, but the aim is to include this activity within the scope of the GRI disclosures as from the 2020 reporting.

SRS	Disclosure	Reference	Remark or omission
GRI 102: GENERAL DISCLOSURES			
1. Organizational profile			
102-1	Name of the organization	IR: Cover page	
102-2	Activities, brands, products, and services	IR: Our value creation model at a glance, p.10-11	
102-3	Location of the organization's headquarters	IR: Back cover page	
102-4	Number of countries operating	IR: Our value creation model at a glance, p.10-11 FDR: Introduction to non-financial disclosures, D'Ieteren Auto p. 126, Belron p. 138 and Moleskine p. 150	
102-5	Nature of ownership and legal form	IR: Our value creation model at a glance, p. 10-11	
102-6	Markets served	IR: Our value creation model at a glance, p. 10-11	
102-7	Scale of the reporting organization	IR: Our value creation model at a glance, p. 10-11	
102-8	Information on employees and other workers	IR: Our value creation model at a glance, p. 10-11	D'Ieteren's profile as a parent company with different businesses that in turn have different subsidiaries makes it difficult to consolidate data and offer reliable information on "headcounts per contract type, region and gender".
102-9	Supply chain		At the Group level, procurement consists mainly of office supplies, flights & accommodation and energy. The Group also signs contracts with consultants, lawyers and business banks. For the supply chain of the business activities, please refer to the non-financial disclosures, D'Ieteren Auto p. 12631, Belron p. 143 and Moleskine p. 152-154.
102-10	Significant changes to the organization and its supply chain		No significant changes have been made to the structure of D'Ieteren Group. Please refer to each activity report for specific changes in operations or supply chains.
102-11	Precautionary Principle or Approach	FDR: Main risks p. 108	
102-12	External initiatives		D'Ieteren Group endorses Belgium's Corporate Governance Code for listed companies.
102-13	Membership of associations		Membership of associations and organisations are specific to each sector of the D'Ieteren Group's business activities.

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2. STRATEGY			
102-14	Statement from senior decision-maker	IR: Message from the Chairman, p.7 IR: Message from the CEO, p.8-9	
3. ETHICS AND INTEGRITY			
102-16	Values, principles, standards, and norms of behavior	IR: Message from the Chairman, p.7	
4. GOVERNANCE			
102-18	Governance structure	IR: Governance, p. 63-65 FDR: Corporate Governance statement, p. 97	
5. STAKEHOLDER ENGAGEMENT			
102-40	List of stakeholder groups	IR: Operating model, new impetus for our non-financial approach, p.25 FDR: Disclosure of non-financial information, The D'leteren Group, p. 125	
102-41	Collective bargaining agreements		Collective bargaining agreements are specific to each business activity and are highly dependent on national legislation.
102-42	Identifying and selecting stakeholders	FDR: Disclosure of non-financial information, D'leteren Group, p. 125	
102-43	Approach to stakeholder engagement	IR: Operating model, new impetus for our non-financial approach, p. 25 FDR: Disclosure of non-financial information, D'leteren Group, p. 125	Businesses cannot operate without engaging on a regular basis with their main stakeholders. At the group level, dialogue mostly takes the form of roadshows, calls, shareholders meetings, capital market days, and meetings with other stakeholders, including the 4 business activities. Regarding sustainability, the main stakeholder groups of each business activity were consulted as part of the materiality assessment performed at end-2019/early 2020. This was done using individual interviews and an online survey.
102-44	Key topics and concerns raised		Among the D'leteren Group's stakeholders, most of the key questions regarding sustainability were raised by journalists, analysts and students. They related mainly to the Group's ESG approach and performance. Additional questions were also raised about the actions being taken to reduce the footprint of the auto dealership business.

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6. REPORTING PRACTICE			
102-45	Entities included in the consolidated financial statements	FDR: Notes to the Consolidated Financial Statements	
102-46	Defining report content and topic boundaries	FDR: Disclosure of non-financial information, D'leteren Group, p.125 FDR: Disclosure of non-financial information - we refer to each section "Why is it material" for each material aspect of the business activities.	
102-47	List of material topics	FDR: Disclosure of non-financial information, p. 126, 138, 150.	
102-48	Restatements of information		There is no restatement of information unless otherwise specified in the appropriate section.
102-49	Changes in reporting	FDR: Disclosure of non-financial information, D'leteren Group, p. 125	The 2019 reporting follows the same structure as 2018.
102-50	Reporting period		1/1/2019 - 31/12/2019
102-51	Date of most recent report		5/2/2019
102-52	Reporting cycle		Annual
102-53	Contact point for questions regarding the report		For questions related to the D'leteren Group's report, please contact the Corporate & Financial Communications team (email: financial.communication@dieteren.be)
102-54	Reporting claims with reference to GRI Standards	IR: About this report, p.4 FDR: Disclosure of non-financial information, D'leteren Group, p. 125	
102-55	GRI content index	FDR: GRI Table	
102-56	External assurance		PwC stated : "D'leteren Group is very committed and eager to strengthen further the non-financial reporting processes, therefore an assurance readiness assessment on the 2019 non-financial reporting processes of these KPIs has been conducted by PwC. D'leteren Group has the ambition to obtain assurance by PwC over a set of non-financial / sustainability KPIs to be included in the 2020 annual report."

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GRI 103: MANAGEMENT APPROACH

Topic Specific Standards

ECONOMIC

> INNOVATION (GRI 203: INDIRECT ECONOMIC IMPACTS 2016)

203	Management approach disclosures	D'leteren Auto Belron Moleskine	FDR: Disclosure of non-financial information, D'leteren Auto, Innovation, p. 130 FDR: Disclosure of non-financial information, Belron, Innovation, p. 142 FDR: Disclosure of non-financial information, Moleskine, Innovation, p. 155	
Own indicator	Investments in Innovation, Research and Development	D'leteren Auto Belron Moleskine	FDR: Disclosure of non-financial information, D'leteren Auto, Innovation, p. 130 FDR: Disclosure of non-financial information, Belron, Innovation, p. 142 FDR: Disclosure of non-financial information, Moleskine, Innovation, p. 155	

> NO TOLERANCE FOR BRIBERY AND CORRUPTION (GRI 205: ANTI-CORRUPTION 2016)

205	Management approach disclosures	D'leteren Auto Belron Moleskine	FDR: Disclosure of non-financial D'leteren Auto, No tolerance for corruption and bribery, p. 136 FDR: Disclosure of non-financial information, Belron, No tolerance for corruption and bribery, p. 149 FDR: Disclosure of non-financial information, Moleskine, No tolerance for corruption and bribery, p. 158	
205-3	Confirmed incidents of corruption and actions taken	D'leteren Auto Moleskine	FDR: Disclosure of non-financial information, D'leteren Auto, No tolerance for corruption and bribery, p.136 FDR: Disclosure of non-financial information, Moleskine, Zero tolerance for corruption and bribery, p. 158	In 2019, there was no legal action concerning corruption against Belron, Moleskine and D'leteren Auto and no termination or non-renewal of contracts with business partners of Belron, Moleskine and D'leteren Auto due to violations related to corruption.
Own indicator	EcoVadis score on Business Ethics	Belron	FDR: Disclosure of non-financial information, Belron, No tolerance for corruption and bribery, p. 149	

> CUSTOMER WELFARE AND SATISFACTION

103-1/2/3	Management approach disclosures	D'leteren Auto Belron	FDR: Disclosure of non-financial information, D'leteren Auto, Customer satisfaction, p. 132 FDR: Disclosure of non-financial information, Belron, Customer welfare, p. 144	D'leteren Auto - From 2020, particular emphasis will be placed on the quality of customer service with a new approach to measuring satisfaction.
Own indicator	Net Promoter Score (NPS)	Belron	FDR: Disclosure of non-financial information, Belron, Customer welfare, p. 144	

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ENVIRONMENTAL				
> SOURCING OF MATERIAL AND NATURAL RESOURCES AND ENVIRONMENTAL IMPACT OF PRODUCTS AND PACKAGING (GRI 301: MATERIALS 2016)				
301	Management approach disclosures	Moleskine	FDR: Disclosure of non-financial information, Moleskine, Environmental impact of product design and packaging, p. 151 FDR: Disclosure of non-financial information, Moleskine, Sourcing of material and natural resources, p. 152	
Own indicator	Percentage paper products from certified materials	Moleskine	FDR: Disclosure of non-financial information, Moleskine, Environmental impact of product design and packaging, p. 151	
Own indicator	Percentage paper products with re-usable paper-band	Moleskine	FDR: Disclosure of non-financial information, Moleskine, Sourcing of material and natural resources, p.152	
> CLIMATE IMPACT (GRI 305: EMISSIONS 2016)				
305	Management approach disclosures	D'leteren Auto Belron Moleskine	FDR: Disclosure of non-financial information, D'leteren Auto, Climate Impact / CO ₂ emissions, p. 127 FDR: Disclosure of non-financial information, Belron, Climate Impact / CO ₂ emissions, p. 140 FDR: Disclosure of non-financial information, Moleskine, Energy efficiency and CO ₂ emissions, p. 153	
305-1	Direct greenhouse gas (GHG) emissions (Scope 1)	D'leteren Auto Belron Moleskine	FDR: Disclosure of non-financial information, D'leteren Auto, Climate Impact / CO ₂ emissions, p. 127 FDR: Disclosure of non-financial information, Belron, Climate Impact / CO ₂ emissions, p. 140 FDR: Disclosure of non-financial information, Moleskine, Energy efficiency and CO ₂ emissions, p. 153	
305-2	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	D'leteren Auto Belron Moleskine	FDR: Disclosure of non-financial information, D'leteren Auto, Climate Impact / CO ₂ emissions, p. 127 FDR: Disclosure of non-financial information, Belron, Climate Impact / CO ₂ emissions, p. 140 FDR: Disclosure of non-financial information, Moleskine, Energy efficiency and CO ₂ emissions, p. 153	
305-3	Other indirect greenhouse gas (GHG) emissions (Scope 3)	Belron	FDR: Disclosure of non-financial information, Belron, Climate Impact / CO ₂ emissions, p. 140	
305-4	Greenhouse gas (GHG) emissions intensity	D'leteren Auto Belron	FDR: Disclosure of non-financial information, D'leteren Auto, Climate Impact / CO ₂ emissions, p. 127 FDR: Disclosure of non-financial information, Belron, Climate Impact / CO ₂ emissions, p. 140	
305-5	Reduction of GHG emissions	D'leteren Auto Belron	FDR: Disclosure of non-financial information, D'leteren Auto, Climate Impact / CO ₂ emissions, p. 127 FDR: Disclosure of non-financial information, Belron, Climate Impact / CO ₂ emissions, p. 140	
> WASTE MANAGEMENT (GRI 306: EFFLUENTS AND WASTE 2016)				
306	Management approach disclosures	D'leteren Auto Belron	FDR: Disclosure of non-financial information, D'leteren Auto, Waste management, p. 129 FDR: Disclosure of non-financial information, Belron, Waste management, p. 141	
306-2	Waste by type and disposal method	D'leteren Auto Belron	FDR: Disclosure of non-financial information, D'leteren Auto, Waste management, p.129 FDR: Disclosure of non-financial information, Belron, Waste management, p. 141	
> SUSTAINABLE PROCUREMENT (GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016)				
308	Management approach disclosures	D'leteren Auto Belron	FDR: Disclosure of non-financial information, D'leteren Auto, Sustainable procurement, p. 131 FDR: Disclosure of non-financial information, Belron, Sustainable procurement, p.143	
Own indicator	Ecovadis Score on Supply Chain	Belron	FDR: Disclosure of non-financial information, Belron, Sustainable procurement, p. 143	
Own indicator	Percentage of suppliers that signed the Procurement Charter	D'leteren Auto	FDR: Disclosure of non-financial information, D'leteren Auto, Sustainable procurement, p. 131	

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SOCIAL				
> EMPLOYEE HEALTH & SAFETY (GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2016)				
403	Management approach disclosures	D'leteren Auto Belron	FDR: Disclosure of non-financial information, D'leteren Auto, Employee safety, p. 134 FDR: Disclosure of non-financial information, Belron, Employee safety, p. 146	For this reporting, the GRI standard 2016 has been used. D'leteren Group is aware that from 2020, the version 2018 will have to be used. From 2020, health and safety measures will be consolidated at the Belron group.
Own indicator	Number of work accidents	D'leteren Auto	FDR: Disclosure of non-financial information, D'leteren Auto, Employee safety, p. 134	
Own indicator	Number of lost workdays	D'leteren Auto	FDR: Disclosure of non-financial information, D'leteren Auto, Employee safety, p. 134	
Own indicator	Hours of safety training	D'leteren Auto	FDR: Disclosure of non-financial information, D'leteren Auto, Employee safety, p. 134	
Own indicator	EcoVadis score on Labour practice & Human Rights (incl. Health & Safety)	Belron	FDR: Disclosure of non-financial information, Belron, Employee safety, p. 146	
> EMPLOYEE WELL-BEING AND DEVELOPMENT				
404	Management approach disclosures	D'leteren Auto Belron Moleskine	FDR: Disclosure of non-financial information, D'leteren Auto, Employee development and well-being, p. 133 FDR: Disclosure of non-financial information, Belron, Employee well-being and development, p. 145 FDR: Disclosure of non-financial information, Moleskine, Employee well-being and development, p. 156	
404-1	Average hours of training per year per employee	D'leteren Auto Moleskine	FDR: Disclosure of non-financial information, D'leteren Auto, Employee development and well-being, p. 133 FDR: Disclosure of non-financial information, Moleskine, Employee well-being and development, p. 156	The activities have not yet implemented the reporting processes that will enable them to capture the average training hours by gender and employee category
Own indicator	Employee satisfaction (BPM: Belron People Measure)	Belron	FDR: Disclosure of non-financial information, Belron, Employee well-being and development, p. 145	
> INCLUSION AND DIVERSITY (GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016)				
405	Management approach disclosures	D'leteren Auto Moleskine	FDR: Disclosure of non-financial information, D'leteren Auto, Ethical principles Inclusion and diversity, p. 137 FDR: Disclosure of non-financial information, Moleskine, Ethical principles Inclusion and diversity, p. 159	
405-1	Diversity of governance bodies and employees	D'leteren Auto Moleskine	FDR: Disclosure of non-financial information, D'leteren Auto, Ethical principles Inclusion and diversity, p. 137 FDR: Disclosure of non-financial information, Moleskine, Ethical principles Inclusion and diversity, p. 159	The breakdown by age is not deemed relevant for the 4 activities. The reporting processes currently in place only allow a percentage breakdown by gender of employees in management positions.
> RESPECT FOR HUMAN RIGHTS (GRI 406: NON-DISCRIMINATION 2016)				
406	Management approach disclosures	D'leteren Auto Belron Moleskine	FDR: Disclosure of non-financial information, D'leteren Auto, Ethical principles Respect for human rights, p. 136 FDR: Disclosure of non-financial information, Belron, Ethical principles Respect for human rights, p. 148 FDR: Disclosure of non-financial information, Moleskine, Ethical principles Respect for human rights, p. 158	
Own indicator	Number of reported cases of ethical misconduct	D'leteren Auto Moleskine Belron	FDR: Disclosure of non-financial information, D'leteren Auto, Ethical principles Respect for human rights, p. 136 FDR: Disclosure of non-financial information, Belron, Ethical principles Respect for human rights, p. 148 FDR: Disclosure of non-financial information, Moleskine, Ethical principles Respect for human rights, p. 158	

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SOCIAL				
> COMMUNITY ENGAGEMENT (GRI 413: LOCAL COMMUNITIES 2016)				
413	Management approach disclosures	D'leteren Auto Belron Moleskine	FDR: Disclosure of non-financial information, D'leteren Auto, Community engagement, p. 135 FDR: Disclosure of non-financial information, Belron, Community engagement, p. 147 FDR: Disclosure of non-financial information, Moleskine, Community engagement, p. 157	
Own indicator	Total donations	D'leteren Auto Belron Moleskine	FDR: Disclosure of non-financial information, D'leteren Auto, Community engagement, p. 135 FDR: Disclosure of non-financial information, Belron, Community engagement, p. 147 FDR: Disclosure of non-financial information, Moleskine, Community engagement, p. 157	
> SUSTAINABLE PROCUREMENT (GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016)				
414	Management approach to disclosures	D'leteren Auto Belron Moleskine	FDR: Disclosure of non-financial information, D'leteren Auto, Sustainable procurement, p. 131 FDR: Disclosure of non-financial information, Belron, Sustainable procurement, p. 143 FDR: Disclosure of non-financial information, Moleskine, Social and ethical supply chain, p. 154	
414-1	New suppliers that were screened using social criteria	Belron Moleskine	FDR: Disclosure of non-financial information, Moleskine, Social and ethical supply chain, p. 154	Moleskine is not screening the new suppliers but rather the significant suppliers in terms of procurement spent.
Own indicator	Ecovadis Score on Supply Chain	Belron	FDR: Disclosure of non-financial information, Belron, Sustainable procurement, p. 143	
Own indicator	Percentage of suppliers that signed the Procurement Charter	D'leteren Auto	FDR: Disclosure of non-financial information, D'leteren Auto, Sustainable procurement, p. 131	