

# GRI Content Index

## General disclosures

GRI Standard	Disclosure title	Toelichting	Verwijzing/pagina
<b>Organizational profile</b>			
102-1	Name of the organization	a. Naam van de organisatie	Voorblad EY Nederland in vogelvlucht: Profiel (zie pagina 12)
102-2	Activities, brands, products and services	a. A description of the organization's activities b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets	a. EY Nederland in vogelvlucht: Profiel, Onze diensten (zie pagina 13) b. EY Nederland in vogelvlucht: Profiel, Onze diensten (zie pagina 13)
102-3	Location of headquarters	a. Location of the organization's headquarters	Het hoofdkantoor van EY Nederland is gevestigd in Rotterdam.
102-4	Location of operations	a. Number of countries where the organization operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report.	Governance (zie pagina 58)
102-5	Ownership and legal form	a. Nature of ownership and legal form	Bijlagen 1, Over dit verslag (zie pagina 91): Afbakening en reikwijdte
102-6	Markets served	a. Markets served: i. geographic locations where products and services are offered ii. Sectors served iii. Types of customers and beneficiaries	i. Governance (zie pagina 58) ii. Onze resultaten in de markt: Marktsegmenten (zie pagina 38) iii. EY Nederland in vogelvlucht: Profiel, Onze diensten (zie pagina 13); Onze resultaten in de markt: Marktsegmenten (zie pagina 38)
102-7	Scale of the organization	a. Scale of the organization i. total number of employees ii. Total number of operations iii. Net sales iv. Total capitalization (for private sector organizations) broken down in terms of debt and equity v. quantity of products or services provided	i. EY Nederland in vogelvlucht (zie pagina 8) ii. Governance (zie pagina 58) iii. EY Nederland in vogelvlucht: Kengetallen (zie pagina 14); Onze resultaten in de markt: Marktsegmenten; Resultaten van onze servicelijn (zie pagina 33); Financieel resultaat (zie pagina 56) iv. Financial statements v. Onze resultaten in de markt: Marktsegmenten (zie pagina 38); Resultaten van onze servicelijn (zie pagina 33)
102-8	Information on employees and other workers	a. Total number of employees by employment contract (permanent and temporary), by gender. b. Total number of employees by employment contract (permanent and temporary), by region. c. Total number of employees by employment type (full-time and part-time), by gender. d. Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees. e. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries). f. An explanation of how the data have been compiled, including any assumptions made.	Bijlagen 4 Personeelsgegevens (zie pagina 99)  f. Employees and other workers are reported based on year end headcount. Working students and expats paid by the country of origin are included in the number of employees. Trainees and expats paid by the host country are not included in the number of employees. Other workers include externals split into contractor workers who invoice their services on a periodical basis and outsourced workers who are part of an outsourced services contracts.

GRI Standard	Disclosure title	Toelichting	Verwijzing/pagina
102-9	Supply chain	a. A description of the organization's supply chain, including its main elements as they relate to the organization's activities, primary brands, products, and services.	As a service organization, we have many suppliers that enable us to serve our clients as optimal as possible. We have an internal procurement department which is supported by the risk department. This enables us to ensure our independence. Detailed information about our process can be found in our global procurement policy. The suppliers contracted with the support of Procurement are asked to comply with our Code of Conduct for Suppliers. One supplier has his own code of conduct.
102-10	Significant changes to the organization and its supply chain	a. Significant changes to the organization's size, structure, ownership, or supply chain: i. Changes in the location of, or changes in, operations, including facility openings, closings, and expansions. ii. Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations). iii. Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination.	i. EY Nederland in vogelvlucht: Jaaroverzicht (zie pagina 17); Onze resultaten in de markt: Advisory (zie pagina 36); Bijlagen 1 Over dit verslag (zie pagina 91): Afbakening en reikwijdte ii. Onze resultaten in de markt: Advisory (zie pagina 36) iii. Niet van toepassing.
102-11	Precautionary Principle or approach	a. Whether and how the organization applies the Precautionary Principle or approach.	Strategie: Vision 2020+ (zie pagina 22); Strategie: Risico's (zie pagina 23); Strategie: Materialiteit (zie pagina 25); Onze resultaten in de markt: De kwaliteit van ons werk (zie pagina 30); Interne beheersing (zie pagina 63)
102-12	External initiatives	a. A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses.	EY in de samenleving: Onze bijdrage aan de Sustainable Development Goals (zie pagina 55); Bijlagen 3 External initiatives and stakeholder engagement (zie pagina 98)
102-13	Membership of associations	a. A list of the main memberships of industry or other associations, and national or international advocacy organization	Many of our employees and partners hold positions in local or national sport clubs, associations of owners and other social, cultural, religious and humanitarian initiatives. Before we accept paid or unpaid work or positions, including supervisory and advisory positions, employees have to receive permission from our leadership team for independence. EY makes use of a periodically updated list of all approved positions. Our national memberships: - Klimaatplein - MVO Nederland - Vereniging van Beleggers voor Duurzame Ontwikkeling - VNO-NCW
<b>Strategy</b>			
102-14	Statement from senior decision maker	a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability.	Verslag van de raad van bestuur, Interview (zie pagina 5): Samenwerken is verweven in onze cultuur
<b>Ethics and integrity</b>			
102-16	Values, principles, standards and norms of behavior	a. A description of the organization's values, principles, standards, and norms of behavior.	EY Nederland in vogelvlucht: Onze mensen, onze waarden (zie pagina 12); Interne beheersing: Onafhankelijkheid (zie pagina 66)

GRI Standard	Disclosure title	Toelichting	Verwijzing/pagina
<b>Governance</b>			
102-18	Governance structure	a. Governance structure of the organization, including committees of the highest governance body. b. Committees responsible for decision-making on economic, environmental, and social topics.	a. Governance: Raad van bestuur (zie pagina 60); Verslag van de raad van commissarissen (zie pagina 70); Personalia raad van commissarissen (zie pagina 79) b. Within EY Nederland, the chair of the Board of Directors is responsible for the implementation of the CR policy.
<b>Stakeholder management</b>			
102-40	List of stakeholder groups	a. A list of stakeholder groups engaged by the organization.	Bijlagen 1 Over dit verslag (zie pagina 91): Stakeholderdialoog
102-41	Collective bargaining agreements	a. Percentage of total employees covered by collective bargaining agreements.	EY in the Netherlands (EY NL) has its own, company-specific compensation and benefits agreement, established in agreement with the Works Council. It is laid down in our Staff Manual and covers the rules on employment relationships between EY NL and its employees. The Staff Manual is part of each employee contract. By signing the contract, an employee agrees to the content of the Staff Manual.
102-42	Identifying and selecting stakeholders	a. The basis for identifying and selecting stakeholders with whom to engage.	Bijlagen 1 Over dit verslag (zie pagina 91): Stakeholderdialoog
102-43	Approach to stakeholder engagement	a. The organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	Strategie: Materialiteit (zie pagina 25), EY Stakeholderdialoog; Bijlagen 1 Over dit verslag (zie pagina 91): Stakeholderdialoog; Bijlagen 2: Stakeholder engagement (zie pagina 96)
102-44	Key topics and concerns raised	a. Key topics and concerns that have been raised through stakeholder engagement: i. how the organization has responded to those key topics and concerns, including through its reporting. ii. the stakeholder groups that raised each of the key topics and concerns.	i. Strategie: Materialiteit (zie pagina 25), EY Stakeholderdialoog; Bijlagen 1 Over dit verslag (zie pagina 91): Stakeholderdialoog; Bijlagen 2: Stakeholder engagement (zie pagina 96) ii. Strategie: Materialiteit (zie pagina 25), EY Stakeholderdialoog; Bijlagen 1 Over dit verslag (zie pagina 91): Stakeholderdialoog; Bijlagen 2: Stakeholder engagement (zie pagina 96)
<b>Reporting practice</b>			
102-45	Entities enclosed in the financial statements	a. A list of all entities included in the organization's consolidated financial statements or equivalent documents. b. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.	a. Bijlagen 1 Over dit verslag (zie pagina 91): Afbakening en reikwijdte; Financial statements b. Not applicable.
102-46	Defining report content and topic boundaries	a. An explanation of the process for defining the report content and the topic Boundaries. b. An explanation of how the organization has implemented the Reporting Principles for defining report content.	a. Strategie: Materialiteit (zie pagina 25), EY Stakeholderdialoog; Bijlagen 1 Over dit verslag (zie pagina 91): Stakeholderdialoog. b. Strategie: Materialiteit (zie pagina 25), EY Stakeholderdialoog; Bijlagen 1 Over dit verslag (zie pagina 91): Gehanteerde richtlijnen
102-47	List of material topics	a. A list of the material topics identified in the process for defining report content.	Strategie: Materialiteit (zie pagina 25)
102-48	Restatements of information	a. The effect of any restatements of information given in previous reports, and the reasons for such restatements.	EY in de samenleving: Corporate Responsibility (zie pagina 53), De maatschappij
102-49	Changes in reporting	a. Significant changes from previous reporting periods in the list of material topics and topic Boundaries.	Not applicable.
102-50	Reporting period	a. Reporting period for the information provided.	Fiscal year, from July 1 2018 until June 30 2019.

GRI Standard	Disclosure title	Toelichting	Verwijzing/pagina
102-51	Date of most recent report	a. If applicable, the date of the most recent previous report.	Integrated Annual Review 2017/2018, published on 27 September 2018, including GRI Standards Content Index.
102-52	Reporting cycle	a. Reporting cycle.	We have an annual reporting cycle.
102-53	Contact point for questions regarding the report	a. The contact point for questions regarding the report or its contents.	All EY offices and addresses in the Netherlands.
102-54	Claims of reporting in accordance with the GRI Standards	a. The claim made by the organization, if it has prepared a report in accordance with the GRI Standards:	This report has been prepared in accordance with the GRI Standards: Core option.
102-55	GRI content index	a. The GRI content index, which specifies each of the GRI Standards used and lists all disclosures included in the report. b. For each disclosure, the content index shall include: the number of the disclosure (for disclosures covered by the GRI Standards). ii. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials iii. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made.	GRI Standards Index
102-56	External assurance	a. A description of the organization's policy and current practice with regard to seeking external assurance for the report. b. If the report has been externally assured: i. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process. ii. The relationship between the organization and the assurance provider. iii. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organization's sustainability report.	a. Bijlagen 1 Over dit verslag (zie pagina 91): Externe assurance  b. i. Independent auditors' report to the members of Ernst & Young Nederland LLP b. ii, iii: Bijlagen 1 Over dit verslag (zie pagina 91): Externe assurance

## Topic specific disclosures

GRI Standard	Disclosure title	Toelichting	Verwijzing/pagina
<b>Behouden en werven van talent</b>			
401-1	New employee hires and employee turnover	a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	Bijlagen 4 Personeelsgegevens (zie pagina 99)
404-1	Average hours of training per year per employee	a. Average hours of training that the organization's employees have undertaken during the reporting period, by: i. gender; ii. employee category	Bijlagen 4 Personeelsgegevens (zie pagina 99)
<b>Integriteit en onafhankelijkheid</b>			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data;	a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by: complaints received from outside parties and substantiated by the organization; ii. complaints from regulatory bodies. b. Total number of identified leaks, thefts, or losses of customer data. Data breach notification. c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient.	
<i>Toelichting bij a, b, c</i>			
a, b, c. Under GDPR organizations must notify the Dutch Data Protection Authority ('Autoriteit Persoonsgegevens') as soon as they experience a serious data breach. A data breach must be reported to the Dutch Data Protection Authority, unless it is unlikely to result in a risk to the rights and freedoms of natural persons.			
One can only speak of a data breach when an actual security breach has occurred. A security breach may be, for example, the loss of a USB key, the theft of a laptop or the intrusion by a hacker. Not every security breach however qualifies as a data breach. A security breach is only considered to be a data breach if it involves the loss of personal data, or if unlawful processing of personal cannot reasonably be excluded.			
EY NL keeps a register of all security breaches to assess whether a breach needs to be reported to the Dutch Data Protection Authority as a data breach. This register includes incidents like lost or stolen laptops, smart devices, secure ID tokens, lost or stolen hard copy files, errantly sent emails etc. In FY 2018/2019 we registered 377 (potential) security breaches. Out of these 377 incidents, we reported 7 data breaches to the Dutch Data Protection Authority. Three of these incidents were related to errantly sent emails.			
<b>Compliance en navolging regelgeving</b>			
419-1	Non-compliance with laws and regulations in the social and economic area	Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of: i. total monetary value of significant fines; ii. total number of non-monetary sanctions; iii. cases brought through dispute resolution mechanisms. b. If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.	EY Nederland in vogelvlucht: Jaaroverzicht (zie pagina 17); Onze resultaten in de markt: Resultaten van onze service lines (zie pagina 33)
<b>Optimalisatie effectiviteit en efficiëntie van processen</b>			
201-1	Direct economic value generated and distributed	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; ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments; iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'.  b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	a. i, ii, iii. Financial statements

# Management Approach

Materialiteit	Technologische innovatie	Klanttevredenheid	Behouden en werven van talenten
<b>Materiality and boundaries</b>			
a. An explanation of why the topic is material.	Strategie: Onze omgeving (zie pagina 20); Strategie: Vision 2020+ (zie pagina 22); Strategie: Materialiteit (zie pagina 25); EY Stakeholderdialoog	Strategie: Vision 2020+ (zie pagina 22); Strategie: Materialiteit (zie pagina 25); EY Stakeholderdialoog	Verslag van de raad van bestuur: Interview (zie pagina 5); Strategie: Onze omgeving (zie pagina 20); Strategie: Vision 2020+ (zie pagina 22); Strategie: Materialiteit (zie pagina 25); EY Stakeholderdialoog
<b>Management approach</b>			
a. An explanation of how the organization manages the topic.	Strategie: Vision 2020+ (zie pagina 22); Onze resultaten in de markt: Investerings in innovatie (zie pagina 27)	Strategie: Vision 2020+ (zie pagina 22); Onze resultaten in de markt: Klantwaardering (zie pagina 30)	Strategie: Vision 2020+ (zie pagina 22); Onze prestaties als werkgever (zie pagina 43)
b. A statement of the purpose of the management approach.	Strategie: Vision 2020+ (zie pagina 22); Onze resultaten in de markt: Investerings in innovatie (zie pagina 27)	Strategie: Vision 2020+ (zie pagina 22); Onze resultaten in de markt: Klantwaardering (zie pagina 30)	Strategie: Vision 2020+ (zie pagina 22); Onze prestaties als werkgever (zie pagina 43)
c. A description of the following, if the management approach includes that component:			
i. Policies	Onze resultaten in de markt: Investerings in innovatie (zie pagina 27)	Onze resultaten in de markt: Klantwaardering (zie pagina 30)	Onze prestaties als werkgever (zie pagina 43)
ii. Commitments	Strategie: Vision 2020+ (zie pagina 22); Onze resultaten in de markt: Investerings in innovatie (zie pagina 27)	Strategie: Vision 2020+ (zie pagina 22); Onze resultaten in de markt: Klantwaardering (zie pagina 30)	Strategie: Vision 2020+ (zie pagina 22); Onze prestaties als werkgever (zie pagina 43)
iii. Goals and targets	Geen target gesteld	Geen target gesteld	Geen target gesteld
iv. Responsibilities	COO	Quality Leader	Talent Leader
v. Resources	-	-	-
vi. Grievance mechanisms	-	-	-
vii. Specific actions, such as processes, projects, programs and initiatives	Onze resultaten in de markt: Investerings in innovatie (zie pagina 27)	Onze resultaten in de markt: Klantwaardering (zie pagina 30)	Onze prestaties als werkgever (zie pagina 43)
<b>Evaluation of the management approach</b>			
a. An explanation of how the organization evaluates the management approach, including:			
i. the mechanisms for evaluating the effectiveness of the management approach;	Tijdens haar kwartaalvergaderingen bespreekt de raad van bestuur onder andere de voortgang die we hebben geboekt met betrekking tot onze materiële thema's. Indien nodig nemen zij beslissingen over het aanpassen van onze managementaanpak ten aanzien van deze thema's.	Tijdens haar kwartaalvergaderingen bespreekt de raad van bestuur onder andere de voortgang die we hebben geboekt met betrekking tot onze materiële thema's. Indien nodig nemen zij beslissingen over het aanpassen van onze managementaanpak ten aanzien van deze thema's.	Tijdens haar kwartaalvergaderingen bespreekt de raad van bestuur onder andere de voortgang die we hebben geboekt met betrekking tot onze materiële thema's. Indien nodig nemen zij beslissingen over het aanpassen van onze managementaanpak ten aanzien van deze thema's.
ii. the results of the evaluation of the management approach;	Strategie: Materialiteit (zie pagina 25)	Strategie: Materialiteit (zie pagina 25)	Strategie: Materialiteit (zie pagina 25)
iii. any related adjustments to the management approach.	Sinds dit jaar zijn voor elk materieel thema nieuwe KPI's vastgesteld.	Sinds dit jaar zijn voor elk materieel thema nieuwe KPI's vastgesteld.	Sinds dit jaar zijn voor elk materieel thema nieuwe KPI's vastgesteld.

Materialiteit	Cultuurverandering	Integriteit en onafhankelijkheid	Compliance en navolging regelgeving	Optimalisatie effectiviteit en efficiëntie van processen
<b>Materiality and boundaries</b>				
a. An explanation of why the topic is material.	Strategie: Vision 2020+ (zie pagina 22); Strategie: Materialiteit (zie pagina 25); EY Stakeholderdialoog	EY in vogelvlucht: Onze mensen onze waarden (zie pagina 12); Strategie: Onze omgeving (zie pagina 20); Strategie: Vision 2020+ (zie pagina 22); Strategie: Materialiteit (zie pagina 25); EY Stakeholderdialoog	EY in vogelvlucht: Onze mensen onze waarden (zie pagina 12); Strategie: Onze omgeving (zie pagina 20); Strategie: Vision 2020+ (zie pagina 22); Strategie: Materialiteit: (zie pagina 25) EY Stakeholderdialoog	Strategie: Vision 2020+ (zie pagina 22); Strategie: Materialiteit (zie pagina 25); EY Stakeholderdialoog
<b>Management approach</b>				
a. An explanation of how the organization manages the topic.	Strategie: Vision 2020+ (zie pagina 22); Onze resultaten in de markt: De kwaliteit van ons werk (zie pagina 30)	Strategie: Vision 2020+ (zie pagina 22); Interne beheersing: Onafhankelijkheid (zie pagina 66)	Strategie: Vision 2020+ (zie pagina 22); Interne beheersing: Risicomanagement (zie pagina 63)	Strategie: Vision 2020+ (zie pagina 22); Interne beheersing: Kwaliteitsmanagement (zie pagina 67); Interne beheersing: Risicomanagement (zie pagina 63)
b. A statement of the purpose of the management approach.	Strategie: Vision 2020+ (zie pagina 22); Onze resultaten in de markt: De kwaliteit van ons werk (zie pagina 30)	Strategie: Vision 2020+ (zie pagina 22); Interne beheersing: Onafhankelijkheid (zie pagina 66)	Strategie: Vision 2020+ (zie pagina 22); Interne beheersing: Risicomanagement (zie pagina 63)	Strategie: Vision 2020+ (zie pagina 22); Interne beheersing: Kwaliteitsmanagement (zie pagina 67); Interne beheersing: Risicomanagement (zie pagina 63)
c. A description of the following, if the management approach includes that component:				
i. Policies				
	Onze resultaten in de markt: De kwaliteit van ons werk (zie pagina 30)	Interne beheersing: Onafhankelijkheid (zie pagina 66)	Interne beheersing: Risicomanagement (zie pagina 63); Interne beheersing: Onafhankelijkheid (zie pagina 66); Interne beheersing: Klantacceptatie (zie pagina 67)	Onze resultaten in de markt: De kwaliteit van ons werk (zie pagina 30); Interne beheersing: Kwaliteitsmanagement (zie pagina 67); Interne beheersing: Risicomanagement (zie pagina 63)
ii. Commitments				
	Strategie: Vision 2020+ (zie pagina 22); Onze resultaten in de markt: De kwaliteit van ons werk (zie pagina 30); Onze prestaties als werkgever: Uitdagingen en prioriteiten: Leren en ontwikkelen (zie pagina 46)	Strategie: Vision 2020+ (zie pagina 22); Interne beheersing: Onafhankelijkheid (zie pagina 66)	Strategie: Vision 2020+ (zie pagina 22); Interne beheersing: Risicomanagement (zie pagina 63); Interne beheersing: Onafhankelijkheid (zie pagina 66); Interne beheersing: Klantacceptatie (zie pagina 67)	Strategie: Vision 2020+ (zie pagina 22); Onze resultaten in de markt: De kwaliteit van ons werk (zie pagina 30); Interne beheersing: Kwaliteitsmanagement (zie pagina 67); Interne beheersing: Risicomanagement (zie pagina 63)
iii. Goals and targets	Geen target gesteld	Geen target gesteld	Geen target gesteld	Geen target gesteld
iv. Responsibilities	Transformation & Talent Leader	Quality Leader	Wta Compliance Officer	Director Corporate & Business Risk Control
v. Resources	-	-	-	-
vi. Grievance mechanisms	-	-	-	-

Materialiteit	Cultuurverandering	Integriteit en onafhankelijkheid	Compliance en navolging regelgeving	Optimalisatie effectiviteit en efficiëntie van processen
vii. Specific actions, such as processes, projects, programs and initiatives	Onze resultaten in de markt: De kwaliteit van ons werk (zie pagina 30); Onze prestaties als werkgever: Uitdagingen en prioriteiten: Leren en ontwikkelen (zie pagina 46)	Interne beheersing; Onafhankelijkheid (zie pagina 66)	Interne beheersing; Risicomanagement (zie pagina 63); Interne beheersing; Onafhankelijkheid; (zie pagina 66); Interne beheersing; Klantacceptatie (zie pagina 67)	Onze resultaten in de markt: De kwaliteit van ons werk (zie pagina 30); Interne beheersing; Kwaliteitsmanagement (zie pagina 67); Interne beheersing; Risicomanagement (zie pagina 63)
<b>Evaluation of the management approach</b>				
a. An explanation of how the organization evaluates the management approach, including:				
i. the mechanisms for evaluating the effectiveness of the management approach;	Tijdens haar kwartaalvergaderingen bespreekt de raad van bestuur onder andere de voortgang die we hebben geboekt met betrekking tot onze materiële thema's. Indien nodig nemen zij beslissingen over het aanpassen van onze managementaanpak ten aanzien van deze thema's.	Tijdens haar kwartaalvergaderingen bespreekt de raad van bestuur onder andere de voortgang die we hebben geboekt met betrekking tot onze materiële thema's. Indien nodig nemen zij beslissingen over het aanpassen van onze managementaanpak ten aanzien van deze thema's.	Tijdens haar kwartaalvergaderingen bespreekt de raad van bestuur onder andere de voortgang die we hebben geboekt met betrekking tot onze materiële thema's. Indien nodig nemen zij beslissingen over het aanpassen van onze managementaanpak ten aanzien van deze thema's.	Tijdens haar kwartaalvergaderingen bespreekt de raad van bestuur onder andere de voortgang die we hebben geboekt met betrekking tot onze materiële thema's. Indien nodig nemen zij beslissingen over het aanpassen van onze managementaanpak ten aanzien van deze thema's.
ii. the results of the evaluation of the management approach;	Strategie: Materialiteit (zie pagina 25)	Strategie: Materialiteit (zie pagina 25)	Strategie: Materialiteit (zie pagina 25)	Strategie: Materialiteit (zie pagina 25)
iii. any related adjustments to the management approach.	Sinds dit jaar zijn voor elk materieel thema nieuwe KPI's vastgesteld.	Sinds dit jaar zijn voor elk materieel thema nieuwe KPI's vastgesteld.	Sinds dit jaar zijn voor elk materieel thema nieuwe KPI's vastgesteld.	Sinds dit jaar zijn voor elk materieel thema nieuwe KPI's vastgesteld.