

ROBECO HOLDING B.V.

2022 GRI Content Index

This document contains the GRI Content Index table and serves as a reference to the relevant pages in our 2022 Sustainability Report and our corporate website.

25 April 2023

GRI Content Index table

Statement of use

Robeco Holding B.V. has reported in accordance with the GRI Standards for the period of 01/01/2022 to 31/12/2022

GRI 1 used

Foundation 2021

Applicable GRI sector standards

None Apply

→ *SR: Sustainability Report*

→ *AR: Annual Report RIAM*

→ *R: Robeco website*

GRI standard/ other source	Disclosure	Location	Omission			GRI sector standard ref. No.
			Requirement(s) omitted	Reason	Explanation	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	SR: About this report, p. 5; Reporting principles, p. 94				
	2-2 Entities included in the organization's sustainability reporting	SR: About this report, p. 5; Reporting principles, p. 94				
	2-3 Reporting period, frequency and contact point	SR: About this report, p. 5; Reporting principles, p. 94				
	2-4 Restatements of information	SR: Reporting principles, p. 94				
	2-5 External assurance	SR: Reporting principles, p. 94; Assurance report p. 101				
	2-6 Activities, value chain and other business relationships	SR: Creating value, p. 15	2-6c	Not applicable	Robeco does not engage in business relationships with entities that are not described as part of its value chain. Additionally, as an asset manager, our supply chain is limited and therefore not quantified.	
	2-7 Employees	SR: Our people, p. 73-79	2-7 biii	Not applicable	Robeco does not have non-guaranteed-hour employees.	
	2-8 Workers who are not employees	SR: Our people, p. 73				
	2-9 Governance structure and composition	SR: Governance, p. 21-24 AR: Corporate governance, p. 3-7	2-9 vi	Information unavailable/ incomplete	There is no information available on under-represented social groups in the highest governance body and its committees. We will strive to report on this in the next report.	

GRI standard/ other source	Disclosure	Location	Omission			GRI sector standard ref. No.
			Requirement(s) omitted	Reason	Explanation	
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	AR: Corporate governance, p. 3-7				
	2-11 Chair of the highest governance body	SR: Governance, p. 21-24 AR: Corporate governance, p. 3-7				
	2-12 Role of the highest governance body in overseeing the management of impacts	SR: Letter from the CEO, p. 2-3; Materiality assessment, p. 12-13; Governance, p. 21-24				
	2-13 Delegation of responsibility for managing impacts	SR: Governance, p. 21-24; Our people, p. 77				
	2-14 Role of the highest governance body in sustainability reporting	SR: Materiality assessment, p. 12-13; Reporting principles, p. 94				
	2-15 Conflicts of interest	SR: Business conduct, p. 80 AR: Corporate governance, p. 6-7	2-15b i, ii	Not applicable	As Robeco Holding is fully owned by one single shareholder, there are no conflicts of interest relating to cross-board membership.	
	2-16 Communication of critical concerns	SR: Business conduct, p. 80-81	2-16b	Information unavailable/ incomplete	All critical concerns and their nature are reported to the relevant governance bodies. There are no records of the total number due to the lack of a clear definition of critical concerns. The Compliance department is working on improving this.	
	2-17 Collective knowledge of the highest governance body	SR: Sustainability governance, p. 24 AR: Corporate governance, p. 4-7				
	2-18 Evaluation of the performance of the highest governance body	SR: Sustainability governance, p. 24 AR: Corporate governance, p. 4-7				
	2-19 Remuneration policies	SR: Our people, p. 73; Remuneration policy, p. 75				
	2-20 Process to determine remuneration	SR: Remuneration policy, p. 75	2-20a iii and 2-20b	Not applicable	2-20aiii Robeco does not engage with any remuneration consultants. 2-20b Robeco's stakeholders do not cast votes on determining the process of remuneration.	
	2-21 Annual total compensation ratio	SR: Our people, p. 73-79				
	2-22 Statement on sustainable development strategy	SR: Our strategy, p.11				
	2-23 Policy commitments	SR: Sustainability risk control framework p. 28; Human rights, p. 69-71; Business conduct, p. 80-83; Integrating sustainability in our procurement processes, p. 90 R: Sustainability Policy p. 17-18				

GRI standard/ other source	Disclosure	Location	Omission			GRI sector standard ref. No.
			Requirement(s) omitted	Reason	Explanation	
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	SR: Sustainability governance, p. 24; Managing risks, p. 25-31; Sustainable Investing, p. 37-43; Integrating sustainability in our procurement processes, p. 90; Learning and development, p. 79 R: Sustainability Policy p. 17-18				
	2-25 Processes to remediate negative impacts	SR: Business conduct, p. 80				
	2-26 Mechanisms for seeking advice and raising concerns	SR: Business conduct, p. 80				
	2-27 Compliance with laws and regulations	SR: Business conduct, p. 80				
	2-28 Membership associations	SR: Appendix 4 Association memberships and participation in external initiatives, p. 97-98				
	2-29 Approach to stakeholder engagement	SR: Materiality assessment p. 12-13				
	2-30 Collective bargaining agreements	SR: Our people, p. 73	2-30b	Not applicable	The collective bargaining agreements cover only a small part of the population (<3%) and relate to specific countries. That is why the working conditions and terms of employment are country-specific. For the Netherlands, which has the biggest population, these conditions are agreed with the Works Council. For other countries we follow market practices to ensure we offer market-aligned working conditions and terms of employment.	

GRI standard/ other source	Disclosure	Location	Omission			GRI sector standard ref. No.
			Requirement(s) omitted	Reason	Explanation	
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	SR: Materiality assessment p. 12-13				
	3-2 List of material topics	SR: Materiality assessment p. 12-13; Long-list of potential material topics, p. 95; Changes to the list of material topics, p. 96				
Human rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	SR: Human rights, p. 69-71; Business conduct p. 80	3-3a, b, e	Information unavailable/ incomplete	Measuring the actual and potential positive and negative impacts on human rights through our investments is a very difficult task, firstly, due to the quality of data currently available and secondly, due to the attribution of impacts through our investments on the society. We are currently developing a human rights framework which will help us improve the assessment of our holdings' performance on human rights and social issues and on providing our investment teams with better data. Depending on the outcome, we will look into the possibility of formulating a set of goals, targets and indicators to evaluate our progress on the impact that we have on human rights through our holdings.	
Tax						
GRI 3: Material Topics 2021	3-3 Management of material topics	SR: Meeting our tax obligations, p. 84; Business conduct p. 80 R: Our approach to tax				
GRI 207: Tax 2019	207-1 Approach to tax	R: Our approach to tax				
	207-2 Tax governance, control, and risk management		207-2	Information unavailable/ incomplete	For the reporting year 2022, we cannot comply with the mandatory disclosures on tax as data is not yet available at Robeco Holding level. With the integrated reporting project rolling out in 2023, we aim to make all the necessary disclosures related to tax.	
	207-3 Stakeholder engagement and management of concerns related to tax		207-3	Information unavailable/ incomplete	For the reporting year 2022, we cannot comply with the mandatory disclosures on tax as data is not yet available at Robeco Holding level. With the integrated reporting project rolling out in 2023, we aim to make all the necessary disclosures related to tax.	
	207-4 Country-by-country reporting		207-4	Information unavailable/ incomplete	For the reporting year 2022, we cannot comply with the mandatory disclosures on tax as data is not yet available at Robeco Holding level. With the integrated reporting project rolling out in 2023, we aim to make all the necessary disclosures related to tax.	

GRI standard/ other source	Disclosure	Location	Omission			GRI sector standard ref. No.
			Requirement(s) omitted	Reason	Explanation	
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	SR: Biodiversity, p. 66-68	3-3e	Information unavailable/ incomplete	Due to the quality of data currently available and the attribution of impacts through our investments on the society, we have not yet formulated a clear set of goals, targets and indicators to evaluate our progress on the impact that we have on biodiversity through our holdings. Nevertheless, we are a founding signatory of the Finance for Biodiversity Pledge. By signing the pledge, financial institutions are calling for, and committing to take, ambitious action on biodiversity and to set targets before the end of 2024. To deliver on this commitment, we established a Biodiversity Committee with representatives across the company's various domains. We aim to report on this disclosure over the upcoming reporting periods depending on the availability of the data.	
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		304-1	Not applicable	Robeco does not have any operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	
	304-2 Significant impacts of activities, products and services on biodiversity	SR: Biodiversity, p. 66-68	304-2b	Information unavailable/ incomplete	There are no records on significant direct and indirect positive and negative impacts of Robeco on biodiversity. We will be developing a biodiversity framework which will help us improve the assessment of our holdings' performance on biodiversity and on providing our investment teams with better data. To deliver on this commitment, we established a Biodiversity Committee with representatives across the company's various domains. We aim to report on this disclosure over the upcoming reporting periods depending on the availability of the data.	
	304-3 Habitats protected or restored		304-3	Not applicable	Robeco does not have a direct impact on habitats protected and restored.	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		304-4	Not applicable	The significant location of operation is not situated within a protected area or an area of relatively higher biodiversity value.	
Pollution						
GRI 3: Material Topics 2021	3-3 Management of material topics		3-3 a-f	Information unavailable/ incomplete	Since this is an emergent topic and closely interlinked with the topics of climate change and biodiversity, Robeco does not report separately on it, but in aggregation with the previously mentioned topics. We are currently investigating how to best report on this topic taking into account that this is an indirect impact and data availability is challenging. We aim to report on this disclosure over the upcoming reporting periods depending on the availability of the data.	

GRI standard/ other source	Disclosure	Location	Omission			GRI sector standard ref. No.
			Requirement(s) omitted	Reason	Explanation	
Climate change						
GRI 3: Material Topics 2021	3-3 Management of material topics	SR: Climate change, p. 57-65 Navigating the climate transition. R: Robeco's roadmap to net zero emissions by 2050				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	SR: Climate change, p. 61-65; Calculating our carbon emissions, p. 100	305-1b, c	Not applicable	Robeco is not involved in any manufactural or industrial activities that generate CH4, N2O, HFCs, PFCs, SF6, NF3 or significant amounts of biogenic CO2 emissions.	
	305-2 Energy indirect (Scope 2) GHG emissions	SR: Climate change, p. 59-65; Calculating our carbon emissions, p. 100	305-2b and 305-2c	Not applicable	Robeco is not involved in any manufactural or industrial activities that generate CH4 , N2O, HFCs, PFCs, SF6 , NF3 or significant amounts of Biogenic CO2 emissions.	
	305-3 Other indirect (Scope 3) GHG emissions	SR: Climate change, p.59-65; Calculating our carbon emissions, p. 100	305-3b and 305-3c	Information unavailable/ incomplete	For Scope 3 downstream we make all necessary disclosures, however for scope 3 upstream our emissions of CH4, N2O, HFCs, PFCs, SF6, NF3 and the biogenic CO2 emissions are quite insignificant so we do not have a record of these. Nevertheless, in 2023, we will start making estimates for the missing Scope 3 upstream emissions.	
	305-4 GHG emissions intensity	SR: Climate change, p. 56-65				
	305-5 Reduction of GHG emissions	SR: Climate change, p. 56-65				
	305-6 Emissions of ozone-depleting substances (ODS)		305-6	Not applicable	Robeco is not directly involved in any manufactural or industrial activities that generate ozone-depleting substances (ODS).	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		305-7	Not applicable	Robeco is not directly involved in any manufactural or industrial activities that generate nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions.	
Compliance						
GRI 3: Material Topics 2021	3-3 Management of material topics	SR: Managing risks, p. 25-31; Business conduct, p. 80-83 AR: Governance of risk management, p. 22-23; Risk and control, p. 23-25; Compliance & Integrity risks, p. 24				
Business conduct						
GRI 3: Material Topics 2021	3-3 Management of material topics	SR: Business conduct, p. 80-83				

GRI standard/ other source	Disclosure	Location	Omission			GRI sector standard ref. No.
			Requirement(s) omitted	Reason	Explanation	
Resource use and circularity						
GRI 3: Material Topics 2021	3-3 Management of material topics		3-3a-f	Information unavailable/ incomplete	Since this is an emerging topic and closely interlinked with the topics of climate change and biodiversity, Robeco does not report separately on it, but in aggregation with the previously mentioned topics. We are currently investigating how to best report on this topic taking into account that this is an indirect impact and data availability is challenging. We aim to report on this disclosure over the upcoming reporting periods depending on the availability of the data.	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts		306-1	Information unavailable/ incomplete	Since this is an emergent topic and closely interlinked with the topics of climate change and biodiversity, Robeco does not report separately on it, but in aggregation with the previously mentioned topics. We are currently investigating how to best report on this topic taking into account that this is an indirect impact and data availability is challenging. We aim to report on this disclosure over the upcoming reporting periods depending on the availability of the data.	
	306-2 Management of significant waste-related impacts		306-2	Information unavailable/ incomplete	Since this is an emergent topic and closely interlinked with the topics of climate change and biodiversity, Robeco does not report separately on it, but in aggregation with the previously mentioned topics. We are currently investigating how to best report on this topic taking into account that this is an indirect impact and data availability is challenging. We aim to report on this disclosure over the upcoming reporting periods depending on the availability of the data.	
	306-3 Waste generated		305-3	Information unavailable/ incomplete	Since this is an emergent topic and closely interlinked with the topics of climate change and biodiversity, Robeco does not report separately on it, but in aggregation with the previously mentioned topics. We are currently investigating how to best report on this topic taking into account that this is an indirect impact and data availability is challenging. We aim to report on this disclosure over the upcoming reporting periods depending on the availability of the data.	
	306-4 Waste diverted from disposal		305-4	Information unavailable/ incomplete	Since this is an emergent topic and closely interlinked with the topics of climate change and biodiversity, Robeco does not report separately on it, but in aggregation with the previously mentioned topics. We are currently investigating how to best report on this topic taking into account that this is an indirect impact and data availability is challenging. We aim to report on this disclosure over the upcoming reporting periods depending on the availability of the data.	
	306-5 Waste directed to disposal		305-5	Information unavailable/ incomplete	Since this is an emergent topic and closely interlinked with the topics of climate change and biodiversity, Robeco does not report separately on it, but in aggregation with the previously mentioned topics. We are currently investigating how to best report on this topic taking into account that this is an indirect impact and data availability is challenging. We aim to report on this disclosure over the upcoming reporting periods depending on the availability of the data.	

GRI standard/ other source	Disclosure	Location	Omission			GRI sector standard ref. No.
			Requirement(s) omitted	Reason	Explanation	
ESG data quality						
GRI 3: Material Topics 2021	3-3 Management of material topics	SR: ESG data quality, p. 42				
Equal opportunitinies/non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	SR: Our people, p. 73-79; Business conduct p. 80-83				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SR: Our people, p. 73-79	405-1a iii and 405-1b iii	Information unavailable/incomplete	Robeco does not have any records on minority or vulnerable groups within its governance bodies. The HR department is investigating whether we can improve data quality on this and disclose this information for the next reporting period.	
	405-2 Ratio of basic salary and remuneration of women to men	SR: Our people, p. 75	405-2b	Not applicable	The scope of the ratio is Robeco Holding. We do not disclose per signification locations of operation as most (72.3%) of Robeco's employees are based in the Netherlands.	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SR: Our people, p. 78-79				