

G3 Content Index - GRI Application Level C					
Application Level C		GRI-checked		Assured by	
STANDARD DISCLOSURES PART I: Profile Disclosures					
REPORT FULLY ON THE BELOW SELECTION OF PROFILE DISCLOSURES OR PROVIDE A REASON FOR OMISSION					
1. Strategy and Analysis					
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	Reason for omission	Explanation
1.1	Statement from the most senior decision-maker of the organization.	fully	page 2 of the 2014 CSR report		
2. Organizational Profile					
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	Reason for omission	Explanation
2.1	Name of the organization.	fully	http://www.bekeart.com/en/About/2014-Bekeart%20-%20of%20the%20shell.aspx		
2.2	Primary brands, products, and/or services.	fully	www.bekeart.com/CorporateProducts%20and%20Applications%20Search.aspx		
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures.	fully	evidence Annual Report 2014 http://annualreport.bekeart.com/en/financial-review (7.8. Subsidiaries, joint ventures and associates) or see enclosed pdf		
2.4	Location of organization's headquarters.	fully	Registered office - Bekeartstraat 2 8500 Zwijpsloot (see back cover of the 2014 CSR report, pdf attached)		
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	fully	www.bekeart.com/en/About/2014-Bekeart%20-%20of%20the%20shell.aspx		
2.6	Nature of ownership and legal form.	fully	evidence Annual Report 2014 http://annualreport.bekeart.com/en/Financial%20Review.aspx (7.8. Subsidiaries, joint ventures and associates) or see enclosed pdf		
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	fully	http://www.bekeart.com/en/Investors/Presentations%20and%20Downloads/Shareholders%20guides.aspx Open pdf of Shareholders Guide 2014 page 8 to 10 (or see attached pdf)		
2.8	Scale of the reporting organization.	fully	Shareholders Guide 2014 page 7: http://www.bekeart.com/en/Investors/Datacenter%20and%20Downloads/Shareholders%20guides.aspx (or see attached pdf)		
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	fully	see press releases: Annual Results 2014: http://www.bekeart.com/en/about-us/news-room/news/bekeart-annual-results-2014 Announcement acquisition and long term supply agreement with Pirelli: http://www.bekeart.com/en/about-us/news-room/news/bekeart-accelerates-growth-strategy-through-acquisition-and-long-term-supply-agreement-with-pirelli Announcement Ms Mei Ye as independent director: http://www.bekeart.com/en/about-us/news-room/news/bekeart-announces-nomination-of-independent-director Completion of expansion transactions in Costa Rica: http://www.bekeart.com/en/about-us/news-room/news/bekeart-completes-acquisition-of-three-pirelli-tire-cord-plants Launch offering of 300 million convertible bonds: http://www.bekeart.com/en/about-us/news-room/news/bekeart-launch-offering-of-300-million-convertible-bonds Partnership Bekeart and Maccaferri: http://www.bekeart.com/en/about-us/news-room/news/bekeart-completes-acquisition-of-three-pirelli-tire-cord-plants		
2.10	Awards received in the reporting period.	fully	We have not received any awards in the reporting period.		
3. Report Parameters					
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	Reason for omission	Explanation
3.1	Reporting period (e.g. fiscal/calendar year) for information provided.	fully	fiscal / calendar year 2014		
3.2	Date of most recent previous report (if any).	fully	fourth report		
3.3	Reporting cycle (annual, biennial, etc.)	fully	1st report 2011 (C-level certified by GRI), 2nd report 2012, all consecutive reports biennial Initially we intended to start reporting biennially from 2012 onwards (2011-2012). However, due to significant structural changes in 2012 it is impossible to report comparable data. Therefore, Bekeart has chosen to continue to report annually.		
3.4	Contact point for questions regarding the report or its contents.	fully	Kateřin Bohřev, Corporate Communications and Investor Relations Manager President Kennedyplein 18 BE-8500 Kortrijk Belgium E-mail: kateřin.bohřev@bekeart.com T: +32 56 23 05 71		
3.5	Process for defining report content.	fully	The content of this report has been defined considering the most significant indicators of our activity, the impact of and commitment to the company's interest groups, the effort in sustainability and the level of detail established by model G3 of the GRI guidelines. We have taken into account the present and future contribution of the activities in the improvement or the deterioration of social, environmental and economic conditions. Prioritizing topics: Within the environmental category we focus on the topic "water". Within the labor category, we focus on the topics "occupational health & safety" and "training & education". We have included the activities between 1 January 2014 and 31 December 2014, and we do so under the principles of transparency, objectivity and veracity. This report covers the activities carried out by Bekeart worldwide, and has no limitations of scope or coverage. For Bekeart, its stakeholders are all physical, legal or collective persons that are influenced directly or indirectly by the activities of the company. Identifying stakeholders Bekeart expects to use the report: shareholders, employees, customers, suppliers and partners. Our interest groups are the Bekeart employees, Suppliers, Customers, Shareholders, Partners, Local governments and the Communities in which we are active.		
3.6	Boundary of the report (e.g. countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	fully	Bekeart Group level, covering entire company worldwide		
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	fully	no limitations on the scope or boundary of the report		
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organizations.	fully	Evidence: Annual Report 2014: http://annualreport.bekeart.com/en/financial-review (7.8. Subsidiaries, joint ventures and associates) or see enclosed pdf		
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g. mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	fully	reporting cycle stated in Bekeart's 2011 Sustainability report has been changed: due to significant structural changes in 2012 it is impossible to report comparable data. Therefore, Bekeart has chosen to continue to report annually.		
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	fully	no significant changes in the scope, boundary or measurement methods of the report		
3.12	Table identifying the location of the Standard Disclosures in the report.	fully	G3 content Index - GRI application level C as separate attachment to the Bekeart Sustainability Report + section "Reported KPIs" in the 2014 CSR report (pdf attached)		
4. Governance, Commitments, and Engagement					
Profile Disclosure	Description	Reported	Cross-reference/Direct answer	Reason for omission	Explanation
4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	fully	Evidence: Annual Report 2014 http://annualreport.bekeart.com/en/report-of-the-board/corporate-governance-statement		
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	fully	The Chair of the Board of Directors is not an executive officer. The Chief Executive Officer is the only Board member with an executive function.		
4.3	For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	fully	The detailed resumes of the Board members are available at http://www.bekeart.com/en/about-us/organization/board		
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	fully	Shareholder communication: annual Shareholders Guide (see attached pdf), procedures for shareholder communications described in the Corporate Governance Chapter (http://www.bekeart.com/CorporateInvestors/Corporate%20GovernanceChapter%20and%20Statements , chapter 5 and attached pdf), contact through Investors pages on the website, international roadshows organized by the Investors Relations department, Employee communication: 4 interactive teleconferences with all managers world-wide, 1 International Management Conference worldwide per year, direct information meetings in all plants worldwide, regular information meetings with Unions in all unionized plants worldwide.		
4.14	List of stakeholder groups engaged by the organization.	fully	Our CSR efforts and activities are focused in such a way that balanced consideration is given to the interest of all our respective stakeholders, i.e. employees, customers, shareholders, partners, local governments and the communities in which we are active.		
4.15	Basis for identification and selection of stakeholders with whom to engage.	fully	Bekeart's global Corporate Social Responsibility (CSR) strategy is centered on four main pillars, namely our responsibility in the workplace, in the marketplace, towards the environment and towards society. An internal survey under supervision of our CEO has been done to identify primary & secondary stakeholders and their expectations. (survey can be sent if necessary but is strictly confidential and without public disclosure intention). More details on our stakeholders strategy can be found on our website http://www.bekeart.com/en/about-us/sustainability		
STANDARD DISCLOSURES PART III: Performance Indicators					
REPORT FULLY ON 10 CORE OR ADDITIONAL PERFORMANCE INDICATORS - AT LEAST 1 FROM EACH DIMENSION (ECONOMIC, ENVIRONMENTAL, SOCIAL)					
Economic					
Performance Indicator	Description	Reported	Cross-reference/Direct answer	Reason for omission	Explanation
EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	fully	Evidence: Annual Report 2014: http://annualreport.bekeart.com/en/financial-review : Consolidated Financial statements + §5.2 - §5.3 & §5.5, §6.12. the amount for donations & community investments is monitored through an internal Sharepoint, this detailed amount is not explicitly published externally.		
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	not			
EC3	Coverage of the organization's defined benefit plan obligations.	fully	Evidence: Annual Report 2014: Financial Review §6.14. (http://annualreport.bekeart.com/en/financial-review) or see enclosed pdf		
EC4	Significant financial assistance received from government.	not			
Market presence					
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	not			
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	not			
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	not			
Indirect economic impacts					
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	not			
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	not			
Environmental					
Performance Indicator	Description	Reported	Cross-reference/Direct answer	Reason for omission	Explanation
EN1	Materials used by weight or volume.	not			

EN2	Percentage of materials used that are recycled input materials.	Not	
Energy			
EN3	Direct energy consumption by primary energy source.	Not	
EN4	Indirect energy consumption by primary source.	Not	
EN5	Energy saved due to conservation and efficiency improvements.	Not	
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	Not	
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	Not	
Water			
EN8	Total water withdrawn by source.	Fully	standard reporting and follow-up system Sensor (internal) Total volume of water in m³ withdrawn from any water source: 8 816 988 m³ Total volume of water in m³ withdrawn from any water source by source type: - city water: 5 775 625 m³ (=65.5%) - ground water: 2 263 643 m³ (=25%) - canal/river water: 766 172 m³ (=8.5%) - rain water collected for reuse: 5 199 m³ (=0.1%)
EN9	Water sources significantly affected by withdrawal of water.	Not	
EN10	Percentage and total volume of water recycled and reused.	Not	
Biodiversity			
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Not	
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	Not	
EN13	Habitats protected or restored.	Not	
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	Not	
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	Not	
Emissions, effluents and waste			
EN16	Total direct and indirect greenhouse gas emissions by weight.	Not	
EN17	Other relevant indirect greenhouse gas emissions by weight.	Not	
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	Not	
EN19	Emissions of ozone-depleting substances by weight.	Not	
EN20	NOx, SOx, and other significant air emissions by type and weight.	Not	
EN21	Total water discharge by quality and destination.	fully	Standard reporting and follow-up system Sensor The total volume of effluent discharged from wastewater treatment: 3 366 333 m³ The total volume of effluent discharged in cubic meters by ton end product: 1.09 m³/ton end product Destination of the effluent discharged: - surface water (lake, sea, river): 94.3% - canal: 13.4% - sewer: 22.2% - irrigation: 0.3% Treatment method: - Physicochemical treatment: 94.6% - Biological treatment: 5.4% Re-use by another organization: - No: 95% - yes: 5% (directly to drink water plant)
EN22	Total weight of waste by type and disposal method.	Not	
EN23	Total number and volume of significant spills.	Not	
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, and VIII, and percentage of transported waste shipped internationally.	Not	
EN25	Identify, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	Not	
Products and services			
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	Not	
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	Not	
Compliance			
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Not	
Transport			
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	Not	
EN30	Total environmental protection expenditures and investments by type.	Not	
Social: Labor Practices and Decent Work			
Performance Indicator	Description	Reported	Cross-reference/Direct answer
Employment			
EA1	Total workforce by employment type, employment contract, and region.	Fully	breakdown by region (headcount): EMEA North America Latin America Asia Pacific Total Blue collars male: 4 347 1 180 5 964 8 873 20 373 Blue collars female: 547 52 132 325 1 056 White collars male: 903 154 1 332 1 372 3 761 White collars female: 456 80 530 536 1 642 Management male: 545 135 233 445 1 358 Management female: 86 23 112 250 Total male worldwide: 25 492 Total female worldwide: 2 948 Grand total: 28 440
EA2	Total number and rate of employee turnover by age group, gender, and region.	Not	Breakdown per employment type (part-time/full time): Note: since part time employment is mainly applicable in Europe and hardly in the other regions where Bekaert is active (no part-time employees in Latin America and North America, hardly part time employees in APAC) we did not more convenient to report headcount data (part time + full time) versus FTE (employment type + full time) breakdown by employment type: Headcount versus FTE broken down by region: North America headcount: 1 642 (there are no part time employees in North America) North America FTE: 1 642 Latin America headcount: 8 251 (there are no part time employees in Latin America) Latin America FTE: 8 251 Asia Pacific headcount: 11 663 Asia Pacific FTE: 11 643
EA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	Fully	Breakdown by contract type (permanent/temporary): in most cases employees with a temporary contract are not on our payroll, but are on the payroll of external organisations (Special Economic Zones, Employment agencies) Belgium China Slovakia US Life insurance yes yes yes yes Health care yes no yes no Disability and invalidity coverage yes yes yes yes Parental leave yes yes yes yes Retirement provision yes no yes yes Stock ownership no no no no These benefits are offered to full-time and part-time employees, not to temporary employees (as "interim workers").
EA4	Percentage of employees covered by collective bargaining agreements.	Fully	82%
EA5	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements.	Not	
Occupational health and safety			
EA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	Fully	97.5%: the communities operate at all levels in the organization Standard Reporting and follow-up system (Sensor). Minor (= first-aid level injuries) excluded. In calculating lost days we mean 'calendar days' Injury rate (IR) for total workforce by region: EMEA: 2.23, North America: 3.04, Asia: 1.00, Latin America: 4.49 Injury rate (IR) for independent contractors working on-site: EMEA: 3.56, North-America: 0.00, Asia: 1.26, Latin America: 3.93 Lost day rate (LDR) for total workforce by region: EMEA: 0.070, North America: 0.056, Asia: 0.040, Latin America: 0.124 Lost day rate (LDR) for independent contractors working on-site: EMEA: 0.151, North-America: 0.000, Asia: 0.041, Latin America: 0.110 Absolute number of fatalities for total workforce by region: EMEA: 0, North-America: 0, Asia: 0, Latin America: 0 Absolute number of fatalities for independent contractors working on-site by region: EMEA: 0, North-America: 0, Asia: 1, Latin America: 0
EA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	Fully	
EA8	Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	Not	
EA9	Health and safety topics covered in formal agreements with trade unions.	Not	
Training and education			
EA10	Average hours of training per year per employee by employee category.	Fully	Average hours of training per year per employee: 38.26h/employee Blue collars male: 41.81h/employee Blue collars female: 25.13h/employee White collars male: 36.77h/employee White collars female: 27.39h/employee Management male: 21.22h/employee Management female: 27.09h/employee
EA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	Not	
EA12	Percentage of employees receiving regular performance and career development reviews.	Fully	% of population Covered in a performance management system With link between performance & base pay With link between performance & variable bonus Managers 100 96 65 White collars 100 96 65 Blue collars 100 90 90
Diversity and equal opportunity			
EA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	Not	
EA14	Ratio of basic salary of men to women by employee category.	Not	
Social: Human Rights			
Performance Indicator	Description	Reported	Cross-reference/Direct answer
Investment and procurement practices			
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	Not	
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	Not	
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	Not	
Non-discrimination			
HR4	Total number of incidents of discrimination and actions taken.	Not	
Freedom of association and collective bargaining			
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	Not	
Child labor			
HR6	Operations identified as having significant risk for incidents of child labor, and measures taken to contribute to the elimination of child labor.	Not	
Forced and compulsory labor			
HR7	Operations identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of forced or compulsory labor.	Not	
Security practices			
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	Not	
Indigenous rights			
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	Not	
Social: Society			
Performance Indicator	Description	Reported	Cross-reference/Direct answer
Community			
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	Not	
Corruption			
SO2	Percentage and total number of business units analyzed for risks related to corruption.	Not	

			According to our global policy all employees (100%) receive the "Bekaert Code of Conduct" upon hiring, which describes the Bekaert anti-corruption policy & procedures. We attached copy of the Code of Conduct in our mail. Standard policy coordinated by the regional HR managers. Available in 5 languages. Percentages: 1) Management: 100% of employees received Bekaert Code of Conduct and are trained through specific management training programs. 2) White & blue collars: 100% of employees received Code of Conduct. Code of Conduct integrated in labor contract. Additional training is foreseen partially depending on function (eg. Purchasing function 100% trained) and depends on relations with external contacts in general. During internal audits, the Group Internal Audit department regularly evaluates the anti-corruption policies and procedures, and advises on modifications where necessary. All policies are available to all employees through the Bekaert Intranet. An e-learning module Ethics for supplier relations is available to all employees through the Bekaert Intranet.
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	Fully	
SO4	Actions taken in response to incidents of corruption.	Not	
Public policy			
SO5	Public policy positions and participation in public policy development and lobbying.	Not	
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	Not	
Anti-competitive behavior			
SO7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	Not	
Compliance			
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Not	
Social: Product Responsibility			
Performance Indicator	Description	Reported	Cross-reference/Direct answer
Customer health and safety			
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	Not	
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	Not	
Product and service labeling			
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Not	
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	Not	
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Not	
Marketing communications			
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	Not	
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	Not	
Customer privacy			
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Not	
Compliance			
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	Not	