

Firmus Agnitio

Assurance Statement Gebr. van der Steen

Participatiemaatschappij Gebr. van der Steen B.V. (further referred to as Gebr. van der Steen) commissioned FIRA Sustainability B.V. to provide external assurance on the reliability of the CSR information (Corporate social Responsibility) presented in the FIRA Platform. This statement is issued to Gebr. van der Steen based on our assessment of the content, including underlying systems and available evidence. The statement is intended for 'clients and other stakeholders' who have a professional interest in Gebr. van der Steen sustainability performance and challenges, displayed in the FIRA Platform.

The value of this initiative is not found in this statement, but in the actual performance information registered in the FIRA Platform. Visit www.fira.nl to request free access.

Scope

The scope for this assignment is construction, maintenance and management of underground infrastructure, and other construction activities above ground by Participatiemaatschappij Gebr. van der Steen B.V. based in the Netherlands (chamber of commerce 16071049). Subsidiaries B.V. Aannemingsbedrijf Gebr. van der Steen, B.V. Wegen- en Waterbouw Gebr. van der Steen, and Elektrotechnisch Installatie- en Montagebedrijf Gebr. van der Steen B.V. are also in scope. Subsidiary Skippon B.V. is not in scope. Please refer to the FIRA Platform for further details regarding legal entities, subsidiaries, processes, etc.

CSR Report: Gold

Gebr. van der Steen has expressed their commitment to the principles of sustainability in the form of a statement. CSR Report Gold also allows showing sustainable achievements such as best practices, company certificates, product labels, third party assessments, awards and improvement plans. An extensive issue analysis has been executed, including stakeholder dialogue. The management approach has been defined, governance and stakeholder dialogue is organized and performance management has been put into place. Note: CSR Report Gold aims to plan CSR management. Independent claims are verified by FIRA; implementation of CSR management is verified at CSR Report Platinum.

Methodology & Work Undertaken

FIRA reviewed all company claims in this report, meaning the sustainability information is tested on adherence to the standard particular to CSR Report Gold (see FIRA Platform Protocol for details) and substantiation for all claims presented. Claims and related information in the FIRA Platform were reviewed based on the evidence made available by Gebr. van der Steen to FIRA to determine the plausibility of information. FIRA facilitates organizations processing the sustainability information in the FIRA Platform. FIRA ensures that the assessment team possesses the required competencies and adheres to the principles of auditing regarding ethical conduct, professional integrity, and independence.

Conclusion

Gebr. van der Steen about initiatives and performance related to sustainability. Based on the work undertaken, we conclude that the claims and information portrayed through CSR Report Gold in the FIRA Platform are reliable.

Summary FIRA Comments

We compliment Gebr. Van der Steen on initiatives undertaken. Please find a summary of the comments (accomplishments and/or opportunities for improvement) published in in the FIRA Platform below:

- **Balance & Completeness:** We compliment Gebr. van der Steen on incorporating CSR into its day to day operations, particularly where safe working conditions, energy and climate, and social return are concerned. Other practices focus on waste separation, human development, business integrity, fair competition, and promoting social responsibility in the sector. We encourage Gebr. van der Steen to quantify these practices, particularly those related to sustainable resource use and contribution to a more circular economy. We also encourage Gebr. van der Steen to disclose practices on other material issues, such as conditions of work and consumer health and safety.
- **Commitment to CSR:** Gebr. van der Steen has committed to the template CSR declaration, including commitment to all CSR principles and to progress on material issues. We encourage Gebr. van der Steen to work on a company specific declaration based on material issues.
- **Value Chain:** There is limited information on the origin of supplies beyond Tier 1 suppliers (upstream). We encourage Gebr. van der Steen to collect additional value chain data for core business supplies.
- **Stakeholder Inclusivity and Responsiveness:** Current stakeholder engagement has been executed based on internal resources (e.g. account managers, review of tender and permit requirements, etc.). We encourage Gebr. van der Steen to enhance stakeholder engagement by seeking actual dialogue with external stakeholders.
- **Stakeholder Engagement:** The stakeholder engagement does not cover all CSR issues. We encourage Gebr. van der Steen to mature stakeholder management by extending the scope of engagement touching all relevant CSR issues. Improving stakeholder engagement may impact the current materiality analysis.

Date of issue: June 30, 2016 (company CSR information is re-assessed on annual basis).

On behalf of FIRA,

Mrs. J. Chatelain
Lead Assessor FIRA

