



Appendix to the MN CSR annual report 2014

GRI table

On the basis of the GRI guidelines (version G4.0)



	Page	Section	Explanation of any omissions	External assurance
Strategy and analysis				
G4-1 A statement from the most senior decision-maker of the organization (e.g. CEO, director or equivalent senior position) about the relevance of sustainable development to the organization and its strategy.	2	Foreword		Yes, see page 119.
Organizational profile				
G4-3 Report the name of the organization.	114	About this report		Yes, see page 119.
G4-4 Report the primary brands, products and services.	9	MN profile		Yes, see page 119.
G4-5 Location of the organization's headquarters.	114	About this report		Yes, see page 119.
G4-6 The number of countries where the organization operates and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.	114	About this report		Yes, see page 119.
G4-7 Nature of ownership and legal form.	114	About this report Financial Statements page 11	MN (Mn Services N.V.) MN (Mn Services N.V.) is a public limited company, the beneficial ownership of which rests with the pension funds and the social partners in the metal and engineering and the metal and electrical engineering industries and the Bedrijfspensioenfonds voor de Koopvaardij (Bpf Koopvaardij). For more information about the ownership structure and governance of MN, we refer to the Financial Statements.	Yes, see page 119.

	Page	Section	Explanation of any omissions	External assurance
G4-8 Markets served (including geographic breakdown, sectors served and types of customers and beneficiaries).	114	About this report		Yes, see page 119.
G4-9 Report the scale of the organization, including (a.o. total number of employees, net sales, quantity of products or services provided)	8 9 79	Key figures MN profile Number of MN staff		Yes, see page 119.
G4-10 Total workforce by employment type, employment contract, gender and region.	79 85	Number of MN staff Diversity and equal opportunities	The report relates only to the Netherlands, as explained in the section Applicable guidelines (page 113).	Yes, see page 119.
G4-11 Percentage of total employees covered by collective bargaining agreements.	-	GRI table	100% of MN staff in permanent employment are subject to a collective agreement. For staff in the highest pay scales (< 10 % of MN staff), the pay agreements in the collective agreement do not apply.	Yes, see page 119.
G4-12 Describe the organization's supply chain	10 108	Position in the value chain Purchasing		Yes, see page 119.
G4-13 Significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain.	113	About this report		Yes, see page 119.
G4-14 Report whether and how the precautionary approach or principle is addressed by the organization.	98 100	Role of Compliance in exclusion policy Risk management		Yes, see page 119.
G4-15 Externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	58	MN's Responsible investment policy		Yes, see page 119.

	Page	Section	Explanation of any omissions	External assurance
G4-16 Memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization: holds a position on the governance body; participates in projects or committees; provides substantive funding beyond routine membership dues; views membership as strategic.	29 71	Legislative changes Sustainable financial markets collaborative ventures		Yes, see page 119.

Identified material aspects and boundaries

G4-17 a. List all entities included in the organization's consolidated financial statements or equivalent documents. b. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report.	113	About this report Financial Statements: participations in group companies page 96		Yes, see page 119.
G4-18 a. The process for defining the report content and the Aspect Boundaries. b. Explain how the organization has implemented the Reporting Principles for Defining Report Content.	17 20 113	Interaction with stakeholders in 2014 Material subjects About this report	On the basis of the dialogue with stakeholders and the business strategy, MN has identified and prioritised the material subjects (see the materiality matrix on page 20). The content of the report was subsequently based on these material subjects, as well as the repercussions in the CSR pillars and the logical link to this report as explained in the table on page 21 of the CSR annual report.	Yes, see page 119.

	Page	Section	Explanation of any omissions	External assurance
G4-19 List all the Material Aspects identified in the process for defining report content.	20	Material subjects	The list with the material subjects in the process identified by MN, as referred to in G4-18, is included on page 21 of the report. At the bottom of this table, a cross table has been included that links these material aspects to the GRI aspects.	Yes, see page 119.
G4-20 For each Material Aspect, report the Aspect Boundary within the organization.	20 113	Material subjects About this report	See below the 'MN material subjects and GRI aspects' cross table, which shows per aspect whether and for which entities the aspect is material within the organisation.	Yes, see page 119.
G4-21 For each Material Aspect, report the Aspect Boundary outside the organization.	20 113	Material subjects About this report	See below the 'MN material subjects and GRI aspects' cross table, which shows per aspect whether and for which entities the aspect is material within the organisation.	Yes, see page 119.
G4-22 Report the effect of any rephrasing by restatement provided in previous reports and the reasons for such rephrasing	113	About this report		Yes, see page 119.
G4-23 Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.	113	About this report		Yes, see page 119.
Stakeholder engagement				
G4-24 List of stakeholder groups engaged by the organization.	17	Stakeholder identification		Yes, see page 119.
G4-25 Basis for identification and selection of stakeholders with whom to engage.	17	Stakeholder identification		Yes, see page 119.

	Page	Section	Explanation of any omissions	External assurance
G4-26 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.	17-19	Stakeholder identification Interaction with stakeholders in 2014		Yes, see page 119.
G4-27 Key topics and concerns that have been raised through stakeholder engagement and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	17-19	Interaction with stakeholders in 2014		Yes, see page 119.
Report profile				
G4-28 Reporting period for information provided.	113	About this report		Yes, see page 119.
G4-29 Date of most recent previous report.	113	About this report		Yes, see page 119.
G4-30 Reporting cycle (such as annual, biennial).	113	About this report		Yes, see page 119.
G4-31 Contact for questions regarding the report or its contents.	113	About this report		Yes, see page 119.
G4-32 a. The 'in accordance' option the organization has chosen. b. The GRI Content Index for the chosen option. c. Report the reference to the External Assurance Report.	116	Global Reporting Initiative guidelines G4-'Core Option' This GRI index		Yes, see page 119.

	Page	Section	Explanation of any omissions	External assurance
G4-33 a. The organization's policy and current practice with regard to seeking external assurance for the report. b. The scope and basis of any external assurance provided if not included in the assurance report accompanying the sustainability report. c. The relationship between the organization and the assurance providers. d. Report whether the highest governance body or senior management are involved in seeking assurance for the organization's sustainability report.	115 119	About this report Assurance statement		Yes, see page 119.
Governance				
G4-34 Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	23	CSR organisation		Yes, see page 119.
Ethics and integrity				
G4-56 Describe the organization's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics. How have they come about, training, signature, responsibilities, etc).	58 97 98	MN's Responsible Investment policy Compliance Banker's oath		Yes, see page 119.

	Page	Section	Explanation of any omissions	External assurance
Material aspects and indicators				
Economic performance				
DMA a. Report why the Aspect is material. Report the impacts that make this Aspect material.	20	a. Material subjects, link to the five CSR pillars and link to this report		Yes, see page 119.
b. Report how the organization manages the material Aspect or its impacts.	22	b: CSR strategic objectives table		
c. Report the evaluation of the management approach.	23	c: CSR organisation, focus on CSR		
G4-EC1 Direct economic value generated and distributed, including revenues, operating costs, employee wages and benefits, voluntary donations and other community investments, retained earnings and payments to providers of capital and governments.	8 92	Financial Statements: Key figures (page 6) Dividend payment (page 64) Wages and salaries (page 87) Taxes (page 90) Social engagement	Reporting on a country by country basis is not relevant for MN. MN reports qualitatively on community investments.	Yes, see page 119.
Environmental aspect: Emissions				
DMA a. Report why the Aspect is material. Report the impacts that make this Aspect material.	20	a. Material subject sustainable business operations, link to the five CSR pillars and link to this report.		Yes, see page 119.
b. Report how the organization manages the material Aspect or its impacts.	22 105	b. CSR strategic objectives table. Carbon footprint		
c. Report the evaluation of the management approach.	23	c: CSR organisation, focus on CSR.		

	Page	Section	Explanation of any omissions	External assurance
G4-EN15 Direct greenhouse gas emissions (Scope 1)	107	Carbon footprint	For an indication of the relevant emissions and the method for measuring and calculating, see the 'Information collection' section on page 116. Compared with last year, a correction of approximately 1% has been made on the size of the carbon footprint as a result of new insights into the emission of cooling agents from the air-conditioning system.	Yes, see page 119.
G4-EN16 Energy indirect greenhouse gas emissions (Scope 2)	107 116	Carbon footprint Information collection		Yes, see page 119.
G4-EN17 Other indirect greenhouse gas emissions (scope 3)	107 116	Carbon footprint Information collection	MN has no information at present to report on CO ₂ emissions from courier services In 2015, the relevance and necessity to report on this indicator will be further assessed.	Yes, see page 119.
G4-EN19 Reduction of greenhouse gas emissions.	105-106 116	Carbon footprint Information collection		Yes, see page 119.
Employment				
DMA a. Report why the Aspect is material. Report the impacts that make this Aspect material.	20	a. Material subject sustainable employability, link to the five CSR pillars and link to this report.		Yes, see page 119.
b. Report how the organization manages the material Aspect or its impacts.	22	b. CSR strategic objectives table. Future-driven personnel policy		
c. Report the evaluation of the management approach.	23	c: CSR organisation, focus on CSR		

	Page	Section	Explanation of any omissions	External assurance
G4-LA1 Total number and rates of new employee hires and employee turnover by age group, gender and region.	83	Mobility and employability	Division per region is not relevant for MN. In the report on new staff and inflow and outflow, MN makes no distinction regarding gender.	Yes, see page 119.
Health and safety				
DMA a. Report why the Aspect is material. Report the impacts that make this Aspect material.	20	a. Material subject sustainable employability, link to the five CSR pillars and link to this report.		Yes, see page 119.
b. Report how the organization manages the material Aspect or its impacts.	22	b. CSR strategic objectives table. Future-driven personnel policy, staff vitality		
c. Report the evaluation of the management approach.	23	c. CSR organisation, focus on CSR		
G4-LA6 Type of injury and rates of injury, occupational diseases, lost days and absenteeism and total number of work related fatalities, by region and by gender.	89	Staff vitality	Division per region is not relevant for MN. In the report on absenteeism due to illness, MN makes no distinction regarding gender. Given the nature of the business activities, reporting on fatal accidents and occupational illnesses is not relevant in MN's case.	Yes, see page 119.
Training and education				
DMA a. Report why the Aspect is material. Report the impacts that make this Aspect material.	20	a. Material subject sustainable employability, link to the five CSR pillars and link to this report.		Yes, see page 119.
b. Report how the organization manages the material Aspect or its impacts.	22	b. CSR strategic objectives table. Future-driven personnel policy, quality of staff		
c. Report the evaluation of the management approach.	23	c. CSR organisation, focus on CSR		

	Page	Section	Explanation of any omissions	External assurance
G4-LA9 Average hours of training per year per employee by gender and by employee category.	81	Development and training.	In its training policy, MN makes no distinction regarding gender or employee category. MN reports investments in development and training on the basis of budget and not on the basis of hours. As far as MN is concerned, this offers the desired insight.	Yes, see page 119.
Diversity and equal opportunities				
DMA a. Report why the Aspect is material. Report the impacts that make this Aspect material.	20	a. Material subject diversity, link to the five CSR pillars and link to this report		Yes, see page 119.
b. Report how the organization manages the material Aspect or its impacts. c. Report the evaluation of the management approach.	22	b. CSR strategic objectives table.		
	23	Future-driven personnel policy c: CSR organisation, focus on CSR		
G4-LA12 Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	85 86	Diversity and equal opportunities	For information concerning the age of Executive Board and Supervisory Board members, we refer to the Financial Statements (pages 14-15).	Yes, see page 119.
Assessing suppliers regarding working practices				
DMA a. Report why the Aspect is material. Report the impacts that make this Aspect material.	20	a. Material subject sustainable purchasing, link to the five CSR pillars and link to this report.		Yes, see page 119.
b. Report how the organization manages the material Aspect or its impacts.	22	b. CSR strategic objectives table.		
	99	Know Your Relations		
c. Report the evaluation of the management approach.	108 23	Purchasing c: CSR organisation, focus on CSR		

	Page	Section	Explanation of any omissions	External assurance
G4-LA14 Percentage of new suppliers and contractors that were screened using labour practices criteria and measures taken.	108	Purchasing	MN reports qualitatively on suppliers who are screened on ESG-criteria, a part of the 'social' criteria relates to the working conditions. MN has no information at present to report on this indicator. In 2015, the relevance and necessity to report on this indicator will be further assessed.	Yes, see page 119.
Assessing suppliers regarding human rights practices				
DMA a. Report why the Aspect is material. Report the impacts that make this Aspect material.	20	a. Material subject sustainable purchasing, link to the five CSR pillars and link to this report.		Yes, see page 119.
b. Report how the organization manages the material Aspect or its impacts.	22 99 108	b. CSR strategic objectives table. Know Your Relations Purchasing		
c. Report the evaluation of the management approach.	23	c: CSR organisation, focus on CSR		
G4-HR10 Percentage of new suppliers and contractors that were screened using human rights criteria.	99 108	Know Your Relations / Know Your Client policy Purchasing	MN reports qualitatively on the assessment of suppliers regarding ESG criteria. A part of the 'social' criteria relates to human rights. MN has no information at present to report on this indicator. In 2015, the relevance and necessity to report on this indicator will be further assessed.	Yes, see page 119.

	Page	Section	Explanation of any omissions	External assurance
Anti-corruption				
DMA a. Report why the Aspect is material. Report the impacts that make this Aspect material. b. Report how the organization manages the material Aspect or its impacts. c. Report the evaluation of the management approach.	20	a. Material subject confidence in MN, link to the five CSR pillars and link to this report		
	22	b. CSR strategic objectives table.		
	99	Fraud analysis/Know Your Relations / Know Your Client policy		
	108	Purchasing		
	23	c: CSR organisation, focus on CSR		
G4-SO3 Total number and percentage of operations assessed for risks related to corruption.	98	Role of the compliance department with regard to exclusion policy	MN reports qualitatively on the risks relating to corruption and fraud. MN has no information at present to report on this indicator. In 2015, the relevance and necessity to report on this indicator will be further assessed.	Yes, see page 119.
	99	Fraud analysis		
Compliance				
DMA a. Report why the Aspect is material. Report the impacts that make this Aspect material. b. Report how the organization manages the material Aspect or its impacts. c. Report the evaluation of the management approach.	20	a. Material subject confidence in MN, link to the five CSR pillars and link to this report		Yes, see page 119.
	22	b. CSR strategic objectives table.		
	96	Compliance and risk management		
	23	c: CSR organisation, focus on CSR		
G4-SO8 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	n.v.t.		No fines have been imposed.	Yes, see page 119.

	Page	Section	Explanation of any omissions	External assurance
Information regarding products and services				
DMA a. Report why the Aspect is material. Report the impacts that make this Aspect material.	20	a. Material subject service quality, link to the five CSR pillars and link to this report		Yes, see page 119.
b. Report how the organization manages the material Aspect or its impacts.	22	b. CSR strategic objectives table. Responsible pensions and insurance		
c. Report the evaluation of the management approach.	23	c. CSR organisation, focus on CSR		
G4-PR5 Results of surveys measuring customer satisfaction.	44 51	Quality of the service provision Responsible insurance	MN reports qualitatively on customer satisfaction as no unequivocal quantitative information is available. In 2015, MN will investigate whether it is possible to quantify information relating to customer satisfaction.	Yes, see page 119.
Customer privacy				
DMA a. Report why the Aspect is material. Report the impacts that make this Aspect material.	20	a. Material subject confidence in MN, link to the five CSR pillars and link to this report		Yes, see page 119.
b. Report how the organization manages the material Aspect or its impacts.	22 98	b. CSR strategic objectives table. Privacy		
c. Report the evaluation of the management approach.	23	c. CSR organisation, focus on CSR		
G4-PR8 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	98	Privacy	MN is not aware of any complaints in this regard.	Yes, see page 119.

	Page	Section	Explanation of any omissions	External assurance
Compliance with legislation				
DMA a. Report why the Aspect is material. Report the impacts that make this Aspect material.	20	a. Material subject confidence in MN, link to the five CSR pillars and link to this report		
b. Report how the organization manages the material Aspect or its impacts.	22	b. CSR strategic objectives table.		
c. Report the evaluation of the management approach.	97	Compliance		
	23	c: CSR organisation, focus on CSR		
G4-PRg Monetary value of significant fines for non-compliance with laws and regulations concerning the supply and use of products and services			No fines have been imposed on MN.	Yes, see page 119.
Employee satisfaction				
DMA a. Report why the Aspect is material. Report the impacts that make this Aspect material.	20	a. Material subject staff satisfaction, link to the five CSR pillars and link to this report		Yes, see page 119.
b. Report how the organization manages the material Aspect or its impacts.	22	b. CSR strategic objectives table.		
c. Report the evaluation of the management approach.	97	Staff satisfaction		
	23	c: CSR organisation, focus on CSR		

	Page	Section	Explanation of any omissions	External assurance
Product portfolio				
Financial sector supplement				
G4-DMA Product portfolio Policies with specific environmental and social components applied to business lines.	56	Responsible asset management		Yes, see page 119.
Procedures for assessing and screening environmental and social risks in business lines.	59	Exclusion and screening		
Process for monitoring client's implementation of and compliance with environmental and social requirements included in agreements or transactions.	59	Implementing the Responsible investment policy of clients.		
	73	Objectives and achieving the Responsible investment ambitions of customers/clients		
Process(es) for improving staff competency to implement the environmental and social policies as applied to business lines.	60	ESG integration		
	64	ESG integration by external managers		
Interactions with clients/investees/business partners regarding environmental and social risks and opportunities.	65	Active ownership		
	66	Dialogue		
	71	Sustainable financial markets collaborative ventures		
FS7 Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose.	61 69	ESG integration From responsible asset management to sustainability	MN does not currently have the information to report on ESG integration per target. In 2015, the relevance and necessity to report on this indicator will be further assessed.	Yes, see page 119.

	Page	Section	Explanation of any omissions	External assurance
Active ownership				
G4-DMA Active ownership Voting policy(ies) applied to environmental or social issues for shares over which the reporting organization holds the right to vote or advises on voting.	59	Implementing the Responsible investment policy of clients		Yes, see page 119.
FS-11 Percentage of assets subject to positive and negative environmental or social screening.	61	ESG integration		Yes, see page 119.

Cross table of MN material subjects and GRI indicators

MN material subjects	Corresponding GRI aspects	Boundary per material aspect within and outside the organisation, per entity and geographical location
1. Trust in MN	Economic performance Product responsibility Compliance	Material aspects within the organisation: MN offices in the Netherlands and London Material aspects outside the organisation: shareholders, clients, suppliers, employers & employees and pensioners
2. Quality of service provision	Product and service labeling	Material aspects within the organisation: MN offices in the Netherlands Material aspects outside the organisation: clients, employers & employees and pension scheme members
3. Customer satisfaction	Economic performance	Material aspects within the organisation: MN offices in the Netherlands Outside the organisation: clients and pension scheme members
4. Responsible investment	Financial product portfolio ¹ Active ownership	Material aspects within the organisation: MN offices in the Netherlands and London Material aspects outside the organisation: clients, suppliers (external managers), employers & employees and pension scheme members
5. Cost efficiency	Economic performance	Material aspects within the organisation: MN offices in the Netherlands Material aspects outside the organisation: clients, employers & employees and pension scheme members
6. Quality of staff	Training and education	Material aspects within the organisation: MN offices in the Netherlands Material aspects outside the organisation: clients, employers & employees and pension scheme members
7. Employee satisfaction	N/A	Material aspects within the organisation: MN offices in the Netherlands
8. Diversity	Diversity and equal opportunity	Material aspects within the organisation: MN offices in the Netherlands
9. Employability	Employment Occupational health and safety	Material aspects within the organisation: MN offices in the Netherlands
10. Sustainable business operations	Emissions	Material aspects within the organisation: MN offices in the Netherlands
11. Sustainable purchasing	Supplier assessment for labor practices. Supplier human rights assessment	Material aspects within the organisation: MN offices in the Netherlands Material aspects outside the organisation: suppliers

¹ See GRI G4 Financial Sector Supplement