

A photograph of two young children sitting on a grassy lawn in a park. They are both wearing bunny ear headbands and are clapping their hands. The child on the left is wearing a grey hoodie and the child on the right is wearing a red jacket. Several colorful Easter eggs are scattered on the grass around them. In the background, there are large trees and a bright sun filtering through the leaves, creating a warm, golden light. A semi-transparent white triangle is overlaid on the right side of the image, containing the text.

Wereldhave

Reference Tables for
Wereldhave ESG
Reporting 2024

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This document contains reference tables related to the following ESG guidelines:

- 1. EPRA Sustainability performance measures
- 2. GRI Sustainability Reporting Standards (GRI SRS)
- 3. International Integrated Reporting Council guiding principles (IIRC)

1. EPRA Sustainability performance measures

The sBPR Guidelines of the European Public Real Estate Association (EPRA) are the leading ESG reporting guidelines for listed real estate companies and is largely linked to the GRI SRS guidelines. For more information, see <https://www.epra.com/sustainability/sustainability-reporting/guidelines>. Wereldhave's Integrated Annual Report 2024 can be found [here](#).

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2. GRI SRS Index

The Sustainability Reporting Standards (SRS) of the Global Reporting Initiative (GRI) are the leading ESG reporting guidelines for listed companies. For more information, see <https://globalreporting.org/>

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3. Compliance with the Integrated Reporting Framework

The International Integrated Reporting Framework comprises guiding principles and content elements. Details of our compliance with this framework are set out below. For more information, see <https://integratedreporting.org>

Disclosure	Reference
Guiding principles	
Strategic focus and future orientation	Business environment and strategy (pages 27-29), describing our business model and our value creation model
Connectivity of information	Our material topics (page 27-29, 81) are linked to risks and opportunities (pages 64-68), and to the Company's strategy (pages 22-27). Creating value for our stakeholders (page 27-29), and explaining value creation model (page 27-29).
Stakeholder relationships	Material topics (27-29, 81) and Basis of preparation (page 2, 51, 81) describe the materiality process and topics
Materiality	About this report (page 2) and Basis of preparation (page 51, 77-80) describe how we applied a materiality principle to our Annual Report
Conciseness	Our Basis of preparation (pages 77-80), setting out the review & approval and external assurance process (Auditor's Report, pages 155-164), Qualifying notes (page 77-80).
Reliability and completeness	This report is prepared in accordance with IFRS standards as adopted by the EU, the IIRC framework and reporting standards issued by the Global Reporting Initiative (page 77-80) and EPRA (page 2, 87 and 167-177).
Consistency and comparability	
Content elements	
Organizational overview and external environment	About Wereldhave (page 2), Our Business (pages 8-12) and Our business environment (pages 17-21)
Governance	Governance (pages 61-76)
Business model	Our business model (pages 8-21)
Risk and opportunities	High impact risks (pages 65-69)
Strategy and resource allocation	Business environment and strategy (pages 13-29)
Performance	Performance (pages 30-52)
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Basis of preparation and presentation	Basis of preparation (page 77)