



Wereldhave

Reference Tables for Wereldhave ESG Reporting 2023

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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 2023 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 24-25), describing our business model and our value creation model
Connectivity of information	Our material topics (page 24-25, 101) are linked to risks and opportunities (pages 64-68), and to the Company's strategy (pages 19-23). Creating value for our stakeholders (page 24), and explaining value creation model (page 25).
Stakeholder relationships	
Materiality	Material topics (24-25, 101) and Basis of preparation (page 2, 99-101) describe the materiality process and topics
Conciseness	About this report (page 2) and Basis of preparation (page 98-100) describe how we applied a materiality principle to our Annual Report Our Basis of preparation (pages 98-100), setting out the review & approval and external assurance process (Auditor's Report, pages 166-175), Qualifying notes (page 99-100).
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 99-100) and EPRA (page 2, 104 and 178-185).
Consistency and comparability	
Content elements	
Organizational overview and external environment	About Wereldhave (page 2), Our Business (pages 7-11) and Our business environment (pages 14-23)
Governance	Governance (pages 61-97)
Business model	Our business model (pages 7-11)
Risk and opportunities	High impact risks (pages 64-68)
Strategy and resource allocation	Business environment and strategy (pages 14-26)
Performance	Performance (pages 27-51)
Outlook	Outlook (page 58)
Basis of preparation and presentation	Basis of preparation (page 98)