

A young woman with long blonde hair and round glasses is holding a white plate with two pastries. She has her eyes closed and a slight smile, suggesting she is enjoying the food. The background is blurred, showing what appears to be an indoor setting with warm lighting and bokeh effects.

Wereldhave

Reference Tables for Wereldhave ESG Reporting 2022

Contents

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>

Environmental performance measures		Page
Elec-abs	Total electricity consumption	83, 165-169
Elec-Lfl	Like-for-like total electricity consumption	83, 165-169
DH&C-Abs	Total district heating & cooling consumption	83, 165-169
DH&C-Lfl	Like-for-like total district heating & cooling consumption	83, 165-169
Fuels-Abs	Total fuel consumption	83, 165-169
Fuels-Lfl	Like-for-like total fuel consumption	83, 165-169
Energy-Int	Building energy intensity	83, 165-169
GHG-Dir-Abs	Total direct greenhouse gas (GHG) emissions	83, 165-169
GHG-Indir-Abs	Total indirect greenhouse gas (GHG) emissions	83, 165-169
GHG-Int	Greenhouse gas (GHG) emissions intensity from building energy consumption	83, 165-169
Water-Abs	Total water consumption	83, 165-169
Water-Lfl	Like-for-like total water consumption	83, 165-169
Water-Int	Building water intensity	83, 165-169
Waste-Abs	Total weight of waste by disposal route	83, 165-169
Waste-Lfl	Like-for-like total weight of waste by disposal route	83, 165-169
Cert-Tot	Type and number of sustainably certified assets	169
Social performance measures		Page
Diversity-Emp	Employee gender diversity	162
Diversity-Pay	Gender pay ratio	164
Emp-Training	Employee training and development	163
Emp-Dev	Employee performance appraisals	164
Emp-Turnover	New hires and turnover	162
H&S-Emp	Employee health and safety	163, 164
H&S-Asset	Asset health and safety assessments	164
H&S-Comp	Asset health and safety compliance	164
Comty-Eng	Community engagement, impact assessments and development programs	164
Governance performance measures		Page
Gov-Board	Composition of the highest governance body	61-65
Gov-Selec	Process for nominating and selecting the highest governance body	61-65
Gov-Col	Process for managing conflicts of interest	53-77

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/>

GRI Standard	GRI Standard Title	Disclosure Number	Disclosure Title	Page
GRI 102	General Disclosures	102-01	Name of the organization	2
GRI 102	General Disclosures	102-02	Activities, brands, products, and services	2, 11-23
GRI 102	General Disclosures	102-03	Location of headquarters	2
GRI 102	General Disclosures	102-04	Location of operations	2, 11-23
GRI 102	General Disclosures	102-05	Ownership and legal form	53
GRI 102	General Disclosures	102-06	Markets served	11
GRI 102	General Disclosures	102-10	Significant changes to the organization and its supply chain	11-15
GRI 102	General Disclosures	102-11	Precautionary Principle or approach	21-22, 44
GRI 102	General Disclosures	102-12	External initiatives	42-42, 44-50
GRI 102	General Disclosures	102-13	Membership of associations	2
GRI 102	General Disclosures	102-14	Statement from senior decision-maker	4-5
GRI 102	General Disclosures	102-15	Key impacts, risks, and opportunities	56-60
GRI 102	General Disclosures	102-16	Values, principles, standards, and norms of behavior	53-76
GRI 102	General Disclosures	102-17	Mechanisms for advice and concerns about ethics	53-76
GRI 102	General Disclosures	102-18	Governance structure	53-76
GRI 102	General Disclosures	102-19	Delegating authority	53-76
GRI 102	General Disclosures	102-20	Executive-level responsibility for economic, environmental, and social topics	53-76
GRI 102	General Disclosures	102-21	Consulting stakeholders on economic, environmental, and social topics	2, 21, 83
GRI 102	General Disclosures	102-22	Composition of the highest governance body and its committees	53-65
GRI 102	General Disclosures	102-23	Chair of the highest governance body	53-65
GRI 102	General Disclosures	102-24	Nominating and selecting the highest governance body	53-65
GRI 102	General Disclosures	102-25	Conflicts of interest	53-65
GRI 102	General Disclosures	102-26	Role of highest governance body in setting purpose, values, and strategy	53-65
GRI 102	General Disclosures	102-27	Collective knowledge of highest governance body	corporate website
GRI 102	General Disclosures	102-28	Evaluating the highest governance body's performance	corporate website
GRI 102	General Disclosures	102-29	Identifying and managing economic, environmental, and social impacts	85
GRI 102	General Disclosures	102-30	Effectiveness of risk management processes	56-60
GRI 102	General Disclosures	102-31	Review of economic, environmental, and social topics	44-51, 81-84
GRI 102	General Disclosures	102-32	Highest governance body's role in sustainability reporting	55, 63
GRI 102	General Disclosures	102-35	Remuneration policies	66-76
GRI 102	General Disclosures	102-36	Process for determining remuneration	66-76
GRI 102	General Disclosures	102-40	List of stakeholder groups	22-23, 85
GRI 102	General Disclosures	102-41	Collective bargaining agreements	42-43

GRI 102	General Disclosures	102-42	Identifying and selecting stakeholders	22-27, 85
GRI 102	General Disclosures	102-43	Approach to stakeholder engagement	22-27, 85
GRI 102	General Disclosures	102-44	Key topics and concerns raised	22-27, 85
GRI 102	General Disclosures	102-45	Entities included in the consolidated financial statements	139
GRI 102	General Disclosures	102-46	Defining report content and topic Boundaries	2, 82
GRI 102	General Disclosures	102-47	List of material topics	85
GRI 102	General Disclosures	102-48	Restatements of information	24-51
GRI 102	General Disclosures	102-49	Changes in reporting	29-37
GRI 102	General Disclosures	102-50	Reporting period	2, 83
GRI 102	General Disclosures	102-51	Date of most recent report	2
GRI 102	General Disclosures	102-52	Reporting cycle	2, 83
GRI 102	General Disclosures	102-53	Contact point for questions regarding the report	2
GRI 102	General Disclosures	102-54	Claims of reporting in accordance with the GRI Standards	82
GRI 102	General Disclosures	102-55	GRI content index	corporate website
GRI 102	General Disclosures	102-56	External assurance	-
GRI 102	General Disclosures	102-7	Scale of the organization	11-13
GRI 102	General Disclosures	102-8	Information on employees and other workers	42-43
GRI 102	General Disclosures	102-9	Supply chain	42-43, 48
GRI 103	Management Approach	103-1	Explanation of the material topic and its Boundary	83
GRI 103	Management Approach	103-2	The management approach and its components	16-23
GRI 103	Management Approach	103-3	Evaluation of the management approach	16-23
GRI 201	Economic Performance	201-1	Direct economic value generated and distributed	22-23
GRI 203	Indirect Economic Impacts	203-2	Significant indirect economic impacts	22-23
GRI 302	Energy	302-1	Energy consumption within the organization	165-169
GRI 302	Energy	302-2	Energy consumption outside of the organization	165-169
GRI 302	Energy	302-3	Energy intensity	165-169
GRI 302	Energy	302-4	Reduction of energy consumption	165-169
GRI 303	Water	303-1	Water withdrawal by source	165-169
GRI 303	Water	303-3	Water recycled and reused	165-169
GRI 304	Biodiversity	304-2	Significant impacts of activities, products, and services on biodiversity	47-48
GRI 305	Emissions	305-1	Direct (Scope 1) GHG emissions	165-169
GRI 305	Emissions	305-2	Energy indirect (Scope 2) GHG emissions	165-169
GRI 305	Emissions	305-3	Other indirect (Scope 3) GHG emissions	165-169
GRI 305	Emissions	305-4	GHG emissions intensity	165-169
GRI 305	Emissions	305-5	Reduction of GHG emissions	165-169
GRI 306	Effluents and Waste	306-2	Waste by type and disposal method	165-169
GRI 308	Supplier Assessment	308-1	New suppliers that were screened using environmental criteria	42-43
GRI 401	Employment	401-1	New employee hires and employee turnover	162-164
	Occupational Health and Safety	403-2	Injury, occupational diseases, lost days, absenteeism, and work-related fatalities	164
GRI 403	Safety			164
GRI 404	Training and Education	404-1	Average hours of training per year per employee	163
GRI 404	Training and Education	404-2	Programs for upgrading employee skills and transition assistance programs	163
GRI 404	Training and Education	404-3	Percentage of employees receiving regular performance and career development reviews	164

GRI 405	Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	162
GRI 405	Diversity and Equal Opportunity	405-2	Ratio of basic salary and remuneration of women to men	164
GRI 406	Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	164
GRI 413	Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	49, 164
GRI 414	Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	42-43
GRI 416	Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	164, 169
GRI 417	Marketing and Labeling	417-1	Requirements for product and service information and labelling	49, 169
GRI CRESS	Sector specific indicators	CRE 1	Building energy intensity	165-169
GRI CRESS	Sector specific indicators	CRE 2	Building water intensity	165-169
GRI CRESS	Sector specific indicators	CRE 3	Greenhouse gas emissions intensity from buildings	165-169
GRI CRESS	Sector specific indicators	CRE 8	Type and number of sustainability certification, rating and labelling schemes	169

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 16-23), describing our business model and our value creation model
Connectivity of information	Our material topics (page 85) are linked to risks and opportunities (pages 56-60), and to the Company's strategy (pages 16-23).
Stakeholder relationships	Creating value for our stakeholders (page 22), and explaining value creation model (page 23).
Materiality	Material topics (page 85) and Basis of preparation (pages 2, 80) describe the materiality process and topics
Conciseness	About this report (page 2) and Basis of preparation (page 82) describe how we applied a materiality principle to our Annual Report
Reliability and completeness	Our Basis of preparation (page 82), setting out the review & approval and external assurance process (Auditor's Report, pages 150-158), Qualifying notes (page 83).
Consistency and comparability	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 82) and EPRA (pages 28, 86-90 and 162-169).
Content elements	
Organizational overview and external environment	About Wereldhave (page 2), Our Business (pages 7-8) and Our business environment (pages 16-23)
Governance	Governance (pages 53-55)
Business model	Our business model (pages 7-11)
Risk and opportunities	high impact risks (pages 56-59)
Strategy and resource allocation	Business environment and strategy (pages 17-23)
Performance	Performance (pages 25-51)
Outlook	Outlook (page 51)
Basis of preparation and presentation	Basis of preparation (page 82)