

# GRI content index

Aroundtown SA has reported the information cited in this GRI content index for the period January 1st 2022 to 31st December 2022 with reference to the GRI Standards.

## Statement of use

### GRI 2: General Disclosures 2021

2-1	Organizational details	Introduction of the <a href="#">Non-Financial Report 2022</a>
2-2	Entities included in the organization's sustainability reporting	NFR Introduction. See <a href="#">EPRA sBPR report</a> for definition of organizational boundaries
2-3	Reporting period, frequency and contact point	Introduction of the Non-Financial Report 2022
2-4	Restatements of information	EPRA sBPR Report
2-5	External assurance	The contents of our Non-Financial Report and selected key performance indicators have been independently reviewed with a limited assurance according to the International Standard on Assurance Engagements (ISAE) 3000 (Revised). A statement from the assurance provider can be found on page 70 of our Non-Financial Report.
2-6	Activities, value chain and other business relationships	Introduction, <a href="#">About Us in the NFR</a>
2-7	Employees	About Us, <a href="#">Employee Satisfaction Sustainability Insight</a>
2-8	Workers who are not employees	About Us, Employee Satisfaction Sustainability Insight
2-9	Governance structure and composition	Management of ESG topics in the <a href="#">NFR</a> , <a href="https://www.aroundtown.de/investor-relations/corporate-governance/">https://www.aroundtown.de/investor-relations/corporate-governance/</a>
2-10	Nomination and selection of the highest governance body	Management of ESG topics
2-11	Chair of the highest governance body	Management of ESG topics
2-12	Role of the highest governance body in overseeing the management of impacts	Management of ESG topics
2-13	Delegation of responsibility for managing impacts	Management of ESG topics
2-14	Role of the highest governance body in sustainability reporting	Management of ESG topics
2-15	Conflicts of interest	<a href="#">Fair Business &amp; Compliance Sustainability Insight</a>
2-16	Communication of critical concerns	<a href="#">Fair Business &amp; Compliance Sustainability Insight</a>
2-17	Collective knowledge of the highest governance body	Management of ESG topics
2-18	Evaluation of the performance of the highest governance body	Management of ESG topics
2-19	Remuneration policies	Our remuneration policies are published annually as part of our AGM, and can be found here: <a href="https://www.aroundtown.de/investor-relations/general-meeting/agm-egm-2022">https://www.aroundtown.de/investor-relations/general-meeting/agm-egm-2022</a> . Our 2023 AGM will be held in June 2023.
2-20	Process to determine remuneration	We report on our remuneration process annually as part of our AGM. Our report from 2022 for FY2021 can be found here: <a href="https://www.aroundtown.de/investor-relations/general-meeting/agm-egm-2022">https://www.aroundtown.de/investor-relations/general-meeting/agm-egm-2022</a> . A new report covering 2022 will be published in July 2023 following our AGM in June.
2-22	Statement on sustainable development strategy	Message from the Board in the <a href="#">NFR</a>
2-23	Policy commitments	Throughout, see Materiality section of <a href="#">NFR</a>
2-24	Embedding policy commitments	Throughout, see Materiality section of <a href="#">NFR</a>
2-25	Processes to remediate negative impacts	See the Sustainability Insights on <a href="#">Fair Business &amp; Compliance</a> and <a href="#">Supply Chain &amp; Human Rights</a>
2-26	Mechanisms for seeking advice and raising concerns	See the Sustainability Insights on <a href="#">Fair Business &amp; Compliance</a> and <a href="#">Supply Chain &amp; Human Rights</a>
2-27	Compliance with laws and regulations	See the Sustainability Insights on <a href="#">Fair Business &amp; Compliance</a> and <a href="#">Supply Chain &amp; Human Rights</a>
2-28	Membership associations	<a href="https://www.aroundtown.de/company/memberships/">https://www.aroundtown.de/company/memberships/</a>
2-29	Approach to stakeholder engagement	See the following Sustainability Insights: <a href="#">Tenant Satisfaction</a> ; <a href="#">Employee Satisfaction</a> ; <a href="#">Supply Chain &amp; Human Rights</a> ; <a href="#">Local Communities &amp; Neighborhood Development</a>
2-30	Collective bargaining agreements	Aroundtown SA is located exclusively in countries that protect freedom of association by law. Freedom of association is regulated in the German Constitution, article 9. Collective Bargaining is regulated in the Collective Bargaining Act (Tarifvertragsgesetz). This legislation applies to our employees as well.

Statement of use		
<b>GRI 3: Material Topics 2021</b>		
3-1	Process to determine material topics	Materiality Section of the <a href="#">Non-Financial Report 2022</a>
3-2	List of material topics	Materiality Section of the Non-Financial Report 2022
3-3	Management of material topics	Materiality Section of the Non-Financial Report 2022
<b>Topic Specific Standards</b>		
<b>GRI 3: Material Topics 2021</b>		
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Fair Business &amp; Compliance Sustainability Insight</a>
205-3	Confirmed incidents of corruption and actions taken	Fair Business & Compliance Sustainability Insight
<b>GRI 206: Anti-competitive Behavior 2016</b>		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Fair Business & Compliance Sustainability Insight
<b>GRI 302: Energy 2016</b>		
302-1	Energy consumption within the organization	<a href="#">Energy &amp; Climate Change Sustainability Insight, EPRA sBPR report</a>
302-2	Energy consumption outside of the organization	Energy & Climate Change Sustainability Insight, EPRA sBPR report
302-3	Energy intensity	Energy & Climate Change Sustainability Insight, EPRA sBPR report
302-4	Reduction of energy consumption	Energy & Climate Change Sustainability Insight, EPRA sBPR report
<b>GRI 303: Water and Effluents 2018</b>		
303-5	Water consumption	<a href="#">Environmental Protection Sustainability Insight, EPRA sBPR report</a>
<b>GRI 305: Emissions 2016</b>		
305-1	Direct (Scope 1) GHG emissions	<a href="#">Energy and Climate Change Sustainability Insight, EPRA sBPR report</a>
305-2	Energy indirect (Scope 2) GHG emissions	Energy and Climate Change Sustainability Insight, EPRA sBPR report
305-3	Other indirect (Scope 3) GHG emissions	Energy and Climate Change Sustainability Insight, EPRA sBPR report
305-4	GHG emissions intensity	Energy and Climate Change Sustainability Insight, EPRA sBPR report
305-5	Reduction of GHG emissions	Energy and Climate Change Sustainability Insight, EPRA sBPR report
<b>GRI 306: Waste 2020</b>		
306-1	Waste generation and significant waste-related impacts	<a href="#">Environmental Protection Sustainability Insight, EPRA sBPR report</a>
306-2	Management of significant waste-related impacts	Environmental Protection Sustainability Insight, EPRA sBPR report
306-3	Waste generated	Environmental Protection Sustainability Insight, EPRA sBPR report
306-4	Waste diverted from disposal	Environmental Protection Sustainability Insight, EPRA sBPR report
306-5	Waste directed to disposal	Environmental Protection Sustainability Insight, EPRA sBPR report
<b>GRI 401: Employment 2016</b>		
401-1	New employee hires and employee turnover	<a href="#">Employee Satisfaction Sustainability Insight, EPRA sBPR report</a>

## Topic Specific Standards

### GRI 403: Occupational Health and Safety 2018

403-1	Occupational health and safety management system	<a href="#">Occupational Health &amp; Safety Sustainability Insight</a>
403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health & Safety Sustainability Insight
403-3	Occupational health services	Occupational Health & Safety Sustainability Insight
403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health & Safety Sustainability Insight
403-5	Worker training on occupational health and safety	Occupational Health & Safety Sustainability Insight
403-6	Promotion of worker health	Occupational Health & Safety Sustainability Insight
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health & Safety Sustainability Insight
403-8	Workers covered by an occupational health and safety management system	Occupational Health & Safety Sustainability Insight
403-9	Work-related injuries	Occupational Health & Safety Sustainability Insight

### GRI 404: Training and Education 2016

404-1	Average hours of training per year per employee	<a href="#">Training and Development Sustainability Insight, EPRA sBPR Report</a>
404-2	Programs for upgrading employee skills and transition assistance programs	Training and Development Sustainability Insight, EPRA sBPR Report
404-3	Percentage of employees receiving regular performance and career development reviews	Training and Development Sustainability Insight, EPRA sBPR Report

### GRI 405: Diversity and Equal Opportunity 2016

405-1	Diversity of governance bodies and employees	<a href="#">Diversity, Equality and Inclusion Sustainability Insight, EPRA sBPR Report</a>
405-2	Ratio of basic salary and remuneration of women to men	Diversity, Equality and Inclusion Sustainability Insight, EPRA sBPR Report

### GRI 406: Non-discrimination 2016

406-1	Incidents of discrimination and corrective actions taken	<a href="#">Diversity, Equality and Inclusion Sustainability Insight, EPRA sBPR Report</a>
-------	--	--

### GRI 413: Local Communities 2016

413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">Local Communities and Neighborhood Development Sustainability Insight</a>
-------	--	---

### GRI 415: Public Policy 2016

415-1	Political contributions	<a href="#">Fair Business and Compliance Sustainability Insight</a>
-------	-------------------------	---

### GRI 416: Customer Health and Safety 2016

416-1	Assessment of the health and safety impacts of product and service categories	<a href="#">Tenant Health &amp; Safety Sustainability Insight</a>
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Tenant Health & Safety Sustainability Insight