

GRI content index

Intershop Holding AG has reported in accordance with the GRI Standards for the period 01.01.2022-31.12.2022. For the Content Index - Essentials Service, GRI Services reviewed that the GRI content index is clearly presented, in a manner consistent with the Standards, and that the references for disclosures 2-1 to 2-5, 3-1 and 3-2 are aligned with the appropriate sections in the body of the report. The service was performed on the German version of the report.

Statement of use	Intershop Holding AG
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	not applicable

GRI Standard / other Source	Disclosure	Location / Information	Omission / Reason / Explanation	GRI Sector Standard Ref. No.
General disclosures				
GRI 2: General Disclosures 2021	2-1 Organizational details	p22		
	2-2 Entities included in the organization's sustainability reporting	p120-121		
	2-3 Reporting period, frequency and contact point	p56		
	2-4 Restatements of information	p56		
	2-5 External assurance	p56		
	2-6 Activities, value chain and other business relationships	p45		
	2-7 Employees	p55-56		
	2-8 Workers who are not employees	p56		
	2-9 Governance structure and composition	p23, p29-34, p36, p47		
	2-10 Nomination and selection of the highest governance body	p23-24		
	2-11 Chair of the highest governance body	p23-24, p31		
	2-12 Role of the highest governance body in overseeing the management of impacts	p23, p47		
	2-13 Delegation of responsibility for managing impacts	p47		
	2-14 Role of the highest governance body in sustainability reporting	p23, p45, p47		
	2-15 Conflicts of interest	p24, p47		
	2-16 Communication of critical concerns	p47		
	2-17 Collective knowledge of the highest governance body	p29-31, p47		
	2-18 Evaluation of the performance of the highest governance body	p47		
	2-19 Remuneration policies	p36-40		
	2-20 Process to determine remuneration	p36-40		
	2-21 Annual total compensation ratio	p39		
	2-22 Statement on sustainable development strategy	p44, p47		
	2-23 Policy commitments	p47-49		
	2-24 Embedding policy commitments	p47		
	2-25 Processes to remediate negative impacts	p47		
	2-26 Mechanisms for seeking advice and raising concerns	p47		
	2-27 Compliance with laws and regulations	p48-49		
	2-28 Membership associations	p49		
	2-29 Approach to stakeholder engagement	p46		
	2-30 Collective bargaining agreements	none		

GRI Standard / other Source	Disclosure	Location / Information	Omission / Reason / Explanation	GRI Sector Standard Ref. No.
Material topics				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	p45-46		
	3-2 List of material topics	p46		
Profitability before growth (Rentabilität vor Wachstum)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p48-49		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	p62-65		
	201-3 Defined benefit plan obligations and other retirement plans	p87		
High attractiveness for investors (Hohe Attraktivität für Investoren)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p48		
Swift problem solver with focus on value-added properties (Agiler Problemlöser mit Fokus auf Wertsteigerungsobjekte)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p49		
Distinct customer orientation and good price-performance ratio (Ausgeprägte Kundenorientierung und attraktives Preis-Leistungs-Verhältnis)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p49-50		
Lean processes with high in-house competence (Effiziente Prozesse mit hoher Inhouse-Kompetenz)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p50		
Property-focused resource optimisation (Objektfokussierte Ressourcenoptimierung)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p50-54		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	p54		
	302-3 Energy intensity	p54		
	302-4 Reduction of energy consumption	p52-53		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	p51-54		
	303-2 Management of water discharge-related impacts	p51-54		
	303-5 Water consumption	p54		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	p54		
	305-2 Energy indirect (Scope 2) GHG emissions	p54		
	305-4 GHG emissions intensity	p54		
	305-5 Reduction of GHG emissions	p53		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	p51		
Tenant and customer satisfaction (Hohe Zufriedenheit der Mieter und Käufer)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p49-50		
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	p50		
Attractive employer with good development opportunities (Attraktiver Arbeitgeber mit guten Entwicklungsmöglichkeiten)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p55		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	p55-56		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	p55		
	404-2 Programs for upgrading employee skills and transition assistance programs	p55		
	404-3 Percentage of employees receiving regular performance and career development reviews	p55		
High degree of personal responsibility of the employees (Hohe Eigenverantwortung der Mitarbeitenden)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p55		

GRI Standard / other Source	Disclosure	Location / Information	Omission / Reason / Explanation	GRI Sector Standard Ref. No.
Responsible business activity (Verantwortungsvolle Geschäftstätigkeit)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p47-49		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	p48-49		
	205-2 Communication and training about anti-corruption policies and procedures	p48-49		
	205-3 Confirmed incidents of corruption and actions taken	p48-49		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	p48-49		