

GRI content index

Intershop Holding AG has reported in accordance with the GRI Standards for the period 01.01.2023 – 31.12.2023. For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders. The service was performed on the German version of the report.

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	p134-135		
	2-3 Reporting period, frequency and contact point	p66		
	2-4 Restatements of information	p58-59, p66		
	2-5 External assurance	p67-69		
	2-6 Activities, value chain and other business relationships	p49		
	2-7 Employees	p64-65		
	2-8 Workers who are not employees	p65		
	2-9 Governance structure and composition	p23, p30-36, p38, p51		
	2-10 Nomination and selection of the highest governance body	p23-24		
	2-11 Chair of the highest governance body	p23-24, p30		
	2-12 Role of the highest governance body in overseeing the management of impacts	p23, p51		
	2-13 Delegation of responsibility for managing impacts	p51		
	2-14 Role of the highest governance body in sustainability reporting	p23-24, p49, p51		
	2-15 Conflicts of interest	p24, p51		
	2-16 Communication of critical concerns	p51		
	2-17 Collective knowledge of the highest governance body	p30-32, p51		
	2-18 Evaluation of the performance of the highest governance body	p51		
	2-19 Remuneration policies	p38-44		
	2-20 Process to determine remuneration	p38-44		
	2-21 Annual total compensation ratio	p41		
	2-22 Statement on sustainable development strategy	p48, p51		
	2-23 Policy commitments	p51-53		
	2-24 Embedding policy commitments	p51		
	2-25 Processes to remediate negative impacts	p51		
	2-26 Mechanisms for seeking advice and raising concerns	p51		
	2-27 Compliance with laws and regulations	p53		
	2-28 Membership associations	p53		
	2-29 Approach to stakeholder engagement	p50		
	2-30 Collective bargaining agreements	The employees of Intershop are not covered by collective bargaining agreements. The employment conditions of the employees differ for the various group companies.		

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	p49-50		
	3-2 List of material topics	p50		
Profitability before growth (Rentabilität vor Wachstum)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p52-53		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	p76-79		
	201-3 Defined benefit plan obligations and other retirement plans	p100-101		
High attractiveness for investors (Hohe Attraktivität für Investoren)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p52-53		
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	p53-54		
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	p54		
Lean processes with high in-house competence (Effiziente Prozesse mit hoher Inhouse-Kompetenz)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p54-55		
Property-focused resource optimisation (Objekt fokussierte Ressourcenoptimierung)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p55-60		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	p58-60		
	302-3 Energy intensity	p58-60		
	302-4 Reduction of energy consumption	p58-60		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	p55-60		
	303-2 Management of water discharge-related impacts	p55-60		
	303-5 Water consumption	p60		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	p58-60		
	305-2 Energy indirect (Scope 2) GHG emissions	p58-60		
	305-4 GHG emissions intensity	p58-60		
	305-5 Reduction of GHG emissions	p57-60		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	p55		
Tenant and customer satisfaction (Hohe Zufriedenheit der Mieter und Käufer)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p54		
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	p54		
Attractive employer with good development opportunities (Attraktiver Arbeitgeber mit guten Entwicklungsmöglichkeiten)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p64		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	p64-65		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	p64-65		
	404-2 Programs for upgrading employee skills and transition assistance programs	p64		
	404-3 Percentage of employees receiving regular performance and career development reviews	p64		
High degree of personal responsibility of the employees (Hohe Eigenverantwortung der Mitarbeitenden)				
GRI 3: Material Topics 2021	3-3 Management of material topics	p64		

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	p52-53		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	p53		
	205-2 Communication and training about anti-corruption policies and procedures	p53		
	205-3 Confirmed incidents of corruption and actions taken	p53		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	p53		