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Report in accordance with the GRI Standards

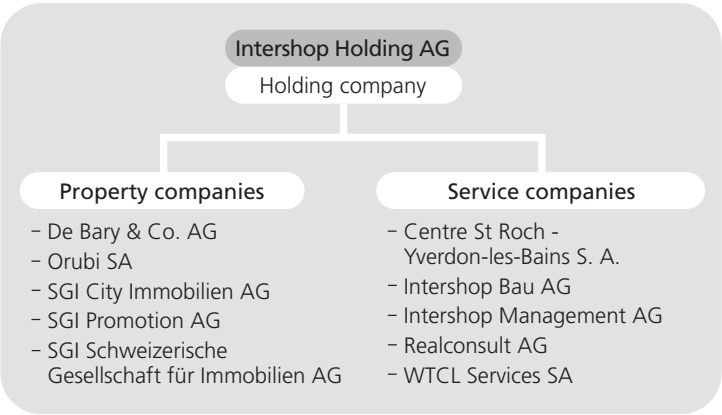
This document supplements the Sustainability Report with additional information in accordance with the GRI Standards. In addition to the information on GRI-2, further information on the management approach with regard to opportunities and risks, internal guidelines, impacts on the economy, environment and people as well as responsibilities is provided for each material topic. By separating the documents, the sustainability report remains compact and clear, focussing on the key progress made in 2024. The GRI index can be found at the end of this document.

GRI 2: General information

The organisation and its reporting practices

2-1 Organisational profile

Intershop Holding AG is a public limited company based in Zurich, Switzerland, which operates exclusively in Switzerland.



2-2 Entities included in the organisation's sustainability reporting

- Intershop Holding AG
- Real estate companies:
- SGI City Immobilien AG, Zurich
  - SGI Promotion AG, Zurich
  - SGI Schweizerische Gesellschaft für Immobilien AG, Zurich
  - De Bary & Co. AG, Basel
  - Orubi SA, Geneva
- Service companies:
- Centre St Roch - Yverdon-les-Bains S.A., Yverdon-les-Bains
  - Intershop Bau AG, Basel
  - Intershop Management AG, Zurich
  - WTCL Services SA, Lausanne
  - Realconsult AG, Zurich
- All information and key figures in the sustainability report cover all Group companies of Intershop Holding AG.

### **2-3 Reporting period, reporting frequency and contact**

The publication date of the GRI disclosures and the sustainability report is 27 February 2025 and covers the calendar year 2024. The reports are published annually. The contact persons are the CEO and the Sustainability Manager.

### **2-4 Correction or restatement of information**

The Carbon Risk Real Estate Monitor (CRREM) reference reduction path was presented last year based on the global data series and not on the Swiss office market as described. The presentation has been corrected in this report using the data series from the Swiss office market. There are no other material restatements compared to last year's report.

### **2-5 External audit**

In the current reporting year, PricewaterhouseCoopers AG reviewed selected sustainability indicators marked with an "\*" symbol in the table of environmental indicators (see Sustainability Report 2024, section "CO<sub>2</sub> emissions and energy efficiency") for the second time (see Sustainability Report 2024, "Report of the independent auditor").

## ***Activities and employees***

### **2-6 Activities, value creation chain and other business relationships**

#### **Services and products**

Intershop Holding AG's investment policy aims to constantly generate added value on investments and to realise this within the medium term through sales; the focus is on properties with sufficient development potential. This is the case if the cash flows from the investment can be sustainably increased through refurbishment, development or active asset and property management. The company utilises the opportunities presented by changing markets and conditions to recognise and secure value enhancement potential promptly. Longer-term investments are possible if appropriate returns are achieved.

#### **Markets**

Intershop Holding and its subsidiaries invest and provide their services in Switzerland. The focus is primarily on office, retail and commercial space in urban centres and along the main transport axes.

#### **Business relationships and supply chain**

The upstream supply chain consists of a large number of stages and products and partners. This is because the building materials, services and suppliers for Intershop's construction projects vary greatly. The downstream supply chain consists of the shareholders, buyers of properties or condominiums and tenants. Intershop works with external managers and marketers which vary from project to project. Intershop works with various Swiss banks to finance development properties.

There have been no significant changes to the organisation and its supply chains since the last report.

**2-7 Employees**

Number of employees	Female	Male	Diverse	Not disclosed	Total
Number of employees	28	39	–	–	67
Number of permanent employees	28	38	–	–	66
Number of fixed-term employees	0	1	–	–	1
Number of full-time employees	13	29	–	–	42
Number of part-time employees	15	10	–	–	25

The data presents the "number of employees". As at 31 December 2024, Facility Management employed eight hourly-paid staff without a guaranteed number of working hours.

**2-8 Non-salaried employees**

The Intershop Group employs two persons in the category.

**Corporate management****2-9 Management structure and composition**

The Board of Directors consists of the following three members:

- Ernst Schaufelberger (Chairman of the Board of Directors)
- Christoph Nater (Board of Directors)
- Gregor Bucher (Board of Directors)

The management body consists of a total of four people:

- Simon Haus (CEO)
- Florian Balschun (CFO)
- Yannick Hartmann (Head of Real Estate)
- Mireille Lehmann (Head of Construction and Development)

For further information, see Annual Report 2024, "Corporate Governance".

**2-10 Nomination and selection of the highest supervisory body**

The delegation of responsibility to the Management and the selection of the Board of Directors as well as the chairmanship of the Board of Directors can be found in the "Corporate Governance" section of the 2024 Annual Report.

**2-11 Chairman of the highest supervisory body**

The Board of Directors is completely independent of the operational management and is not involved in its activities. Further information can be found in the "Corporate Governance" section of the 2024 Annual Report.

**2-12 Role of the highest supervisory body in overseeing impact management**

Responsibility for setting objectives as well as the integration and monitoring of the sustainability strategy lies with the Board of Directors, which has also issued the Sustainability Guidelines. The Board of Directors has delegated the implementation and analysis of the effects of the sustainability strategy to the CEO. The CEO reports regularly to the Board of Directors on the progress of the defined processes and measures. The Sustainability Guidelines are issued by the Board of Directors and are binding on all employees of Intershop Holding AG and its subsidiaries.

**2-13 Delegation of responsibility for impact management**

Responsibility for managing the impacts of the Intershop Group lies with the CEO.

**2-14 Role of the highest supervisory body in sustainability reporting**

As part of the reporting process, the Board of Directors reviews the sustainability report as an integral part of the Annual Report and approves it. The key topics are reviewed every two years by the Executive Board to ensure that the topics are up-to-date. The results of the review and any adjustments are submitted to the Board of Directors for assessment and approval.

**2-15 Conflicts of interest**

All decisions of the Board of Directors are taken jointly by all members, whereby Article 20 of the Articles of Association requires a majority vote of the members present. In the event of a tied vote, the President or the Chairman has the casting vote; and in the case of elections the decision is taken by drawing lots. No such presidential decision was necessary in the reporting year. Potential conflicts of interest are communicated to the full Board of Directors by the members of the Board of Directors. In the event of a conflict of interest, the member of the Board of Directors concerned does not participate in the discussion of the item in question and the passing of resolutions. There were no conflicts of interest in the reporting year.

**2-16 Communication of critical concerns**

Major shareholders may request that an item be placed on the agenda of the Annual General Meeting. All other shareholders have the opportunity to speak at the Annual General Meeting. No critical concerns were raised at the Annual General Meeting in the reporting year.

**2-17 Collective knowledge of the highest supervisory body**

The Board of Directors and the Executive Board regularly undergo further training on ESG topics. The Board of Directors has delegated the implementation and analysis of the effects of the sustainability strategy to the CEO. The latter reports regularly to the Board of Directors on the progress of the defined processes and measures.

**2-18 Assessment of the performance of the highest supervisory body**

As part of its annual self-assessment, the Board of Directors also evaluates its performance with regard to sustainability criteria.

### **2-19 Remuneration policy**

From 2025, the remuneration of the Executive Board is now linked to the achievement of ESG targets. For further information, see the 2024 Annual Report, "Remuneration report". A personal ESG target has been agreed with employees in relevant positions and departments who can influence ESG-relevant decisions, which is reviewed annually by the relevant manager.

### **2-20 Procedure for determining remuneration**

The procedure for determining remuneration of the Board of Directors and Executive Board is described in detail in the "Remuneration report" section of the 2024 Annual Report

### **2-21 Ratio of total annual remuneration**

The Group's salary ratio was 5.1 to 1 in the reporting year and has fallen significantly from the previous year's level of 8.2 to 1. The salary ratio represents the annual total remuneration of the highest-paid person in the Group in relation to the median annual total remuneration for all employees as at the balance sheet date, excluding the highest-paid person, temporary employees and apprentices.

### ***Strategy, policies and practices***

#### **2-22 Statement of application of the sustainable development strategy**

As part of the strategy definition, the Board of Directors is also responsible for the key aspects of sustainability. In addition to the approval of the materiality analysis, specific measures were approved for implementation at a meeting of the Board of Directors. Sustainability is enshrined in the strategy and investment policy. See the "Strategy and investment policy" section of the 2024 Annual Report.

#### **2-23 Statement of commitment to principles and behaviour**

The key topics of ESG integration and corporate culture go hand in hand with Intershop's desire to raise internal awareness of sustainability. The ESG integration model was created for this purpose. The model is outlined and described in the chapter "Organisation and ESG implementation" in the Sustainability Report 2024. The ESG principles of action are set out in the sustainability guidelines, the standards of behaviour and the codes of conduct. The documents are publicly available on the website at <https://intershop.ch/unternehmen/downloads>.

#### **2-24 Inclusion of the statements of commitment to principles and behaviour**

Intershop complies with legal and regulatory requirements as well as internal guidelines.

#### **2-25 Procedure for eliminating negative effects**

The Board of Directors has delegated the implementation of sustainability issues and, in particular, the analysis of the company's impact on its environment to the Executive Board. The latter reports on relevant developments at all ordinary meetings of the Board of Directors. Based on the standards of behaviour set out in the Code of Conduct, the aim is to largely eliminate negative effects by ensuring that employees behave with integrity. Intershop also maintains a direct and open exchange with the various stakeholder groups and try to clarify any concerns directly through dialogue.

## **2-26 Procedure for seeking advice and reporting concerns**

Stakeholders can report critical concerns to the Board of Directors and anonymously via the Integrity Line (<https://intershop.integrityline.io>).

## **2-27 Compliance with laws and regulations**

In 2024 and in previous years, no significant fines or non-monetary sanctions were imposed due to non-compliance with laws or regulations, in particular environmental laws or regulations. Intershop was also not involved in any proceedings due to anti-competitive behaviour or violations of antitrust and monopoly law. In addition, no cases of corruption were registered. To date, no breaches of data security or data protection are known.

## **2-28 Membership of associations and interest groups**

In order to improve the representation of its own interests and promote dialogue on relevant topics, Intershop is a member of the Swiss Real Estate Association (VIS), the Association of the Swiss Real Estate Industry (SVIT), the Swiss Development Association, the Swiss Homeowners Association (HEV) and EPRA (European Public Real Estate Association), as well as a number of smaller local associations and societies.

## ***Stakeholder involvement***

### **2-29 Approach to stakeholder involvement**

Intershop's most important stakeholders include tenants, buyers of properties or condominiums, employees, shareholders, authorities and suppliers. The stakeholders are derived from Intershop's business activities and value creation chain. They are either affected by the impact of business activities or have a significant influence on business activities. In the reporting year, Intershop included key perspectives of the stakeholder groups in the performed materiality analysis.

### **2-30 Collective bargaining agreements**

Intershop employees are not covered by collective bargaining agreements. The working conditions of employees vary depending on the Group company.

**GRI 3: Material topics 2021****CO<sub>2</sub> emissions and energy efficiency**

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CO<sub>2</sub> emissions contribute significantly to the rise in global temperatures and thus increase the risk of extreme weather events. These can restrict the usability of properties, increase the risk of damage and cause additional costs for maintenance and prevention. Targeted measures to reduce CO<sub>2</sub> emissions in construction projects and existing properties minimise these risks and offer tenants the opportunity to reduce ancillary costs through lower energy consumption, thereby contributing to tenant satisfaction.

**Basic principle in accordance with the Sustainability Guideline:** Intershop is committed to the federal government's climate targets for achieving CO<sub>2</sub> neutrality by 2050. Intershop is prioritising measures to increase the proportion of renewable energy sources and promote electricity production from photovoltaics in our portfolio. Targeted measures to increase efficiency are implemented by monitoring energy and water consumption.

Thanks to its internal sustainability and risk management, Intershop has organisational tools at its disposal to proactively address these developments and regularly review the effectiveness of the measures. Promoting and monitoring the CO<sub>2</sub> targets is the responsibility of the Sustainability Manager.

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**Ecological building materials and construction methods**

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A significant proportion of CO<sub>2</sub> emissions are generated during the construction of the building. The production and transport of building materials, for example, result in high energy consumption. In addition, construction projects generate construction waste, the transport and recycling of which is often complex and cost-intensive. By integrating the circular economy and using ecological materials, Intershop can make a contribution in this relevant sector to a more environmentally friendly and sustainable property industry in Switzerland. Intershop endeavours to actively counteract the risk of rising construction costs with innovative and intelligent solutions, while ecological construction boost the attractiveness and lettability of properties.

**Basic principle in accordance with the Sustainability Guideline:** Intershop pays attention to resource and environmentally friendly construction, taking into account the entire life cycle costs of the properties, and endeavours to include grey energy in its considerations. Construction and development projects are characterised by a high degree of flexibility of use and integrate circular economy principles wherever possible. For example, through the re-use of materials or a construction method that is specifically designed for easy separability of materials at the end of the life cycle in order to facilitate recycling and reutilisation. In future, its effectiveness is to be made measurable by systematically recording grey energy.

**Code of Conduct for Business Partners:** Intershop's business partners also pay particular attention to the procurement of resource-conserving and environmentally friendly materials and use recycled and particularly sustainable components wherever possible. The Head of the Construction and Development department at Intershop is responsible for implementing the measures and monitoring the achievement of targets.

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**Biodiversity and green spaces**

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Construction projects have an impact on the natural environment. These activities can have a negative impact on the local ecosystem and biodiversity. There is also a risk that green spaces will be built on, thus increasing the risk of heat island effects as well as deterioration in air quality and a worse CO<sub>2</sub> sequestration. By supporting near-natural areas in the existing portfolio, the well-being and health of people in the immediate vicinity can be improved. In addition, recreational space can promote social interaction and a sense of community, which in turn increases the attractiveness of properties for tenants and buyers and has a positive impact on rentability or sales value.

**Basic principle in accordance with the Sustainability Guideline:** For all projects, Intershop examines potential improvements with a positive impact on biodiversity. In addition, the existing natural potential of flora and fauna around existing properties is examined and utilised where possible. The Sustainability Manager is responsible for the internal transfer of knowledge to identify potential for optimisation as well as the promotion of specific measures in favour of biodiversity in the portfolio, such as the prevention of neophytes or the creation of flowering meadows to promote biodiversity. The effectiveness is regularly checked on site by the trained facility management. The Construction and Development area is responsible for the structural implementation of the defined measures for development, maintenance and repair projects.

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**Tenant well-being and buyer satisfaction**

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By providing and letting space, Intershop has an influence on the quality of life of tenants and on the attractiveness of work and recreation spaces. Tenant satisfaction can be increased and vacancy rates minimised by good accessibility, close customer support and close proximity to the property. Tenants' concerns are taken into account through regular dialogue. Surveys with anonymised participation for tenants were also commenced. The results and concerns are discussed and processed internally. As part of the annual risk assessment by the Board of Directors, critical issues are proactively analysed and discussed and, if necessary, appropriate measures introduced.

Additional services are offered to tenants in individual properties. Service offices, telephone and mail services, meeting rooms and conference rooms are available in the "Bloom" property in Lausanne.

During ongoing operations, compliance with all legal requirements is ensured through regular inspections by the responsible authorities and inspection bodies such as the Labour and Safety Inspectorate, the Fire Safety Inspectorate or Suva.

**Basic principle in accordance with the Sustainability Guideline:** Intershop attaches major importance to the satisfaction of buyers of condominiums. Intershop is customer-orientated and develops joint objectives on the subject of sustainability if the customer is interested.

**Code of Conduct:** The principles and instructions for the well-being and satisfaction of customers are set out in the Code of Conduct for Employees. All employees of the Intershop Group are committed to the Code of Conduct.

The main responsibility lies with the Head of Real Estate.

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**Employee satisfaction and health**

Employees are a company's most important resource. Their commitment, knowledge and skills have a decisive influence on the success and quality of our services. By promoting employee satisfaction, Intershop avoids high rates of sickness, absence and employee turnover. In addition, this also increases the company's attractiveness on the labour market. Healthy and satisfied employees also make a positive contribution to economic performance and reduce the burden on the healthcare system through their productivity and lower medical costs – factors which benefit society as a whole.

**Basic principle in accordance with the Sustainability Guideline:** Intershop attaches great importance to employee satisfaction, supports their continuous training and development and is watchful of their health and safety.

**Code of Conduct:** The principles and instructions for the well-being and satisfaction of employees are set out in the Code of Conduct for Employees. The official Directive on the Protection of Personal Integrity in the Workplace also applies. Intershop's Integrity Line provides the option of reporting offences anonymously. Further information on this can be found in the "Ethics, integrity and compliance" section of the Sustainability Report 2024.

Human Resources (HR) is responsible for these efforts and ensures that the legal requirements are met.

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**Urban planning and spatial development**

By creating new living and meeting spaces and designing buildings and their surroundings, development projects have a direct impact on the local community and influence the quality of life of current and future generations. For development projects, Intershop relies on the involvement of all relevant stakeholders in order to identify the needs and general acceptance of the project. This approach can have a positive effect on subsequent letting. Targeted communication can prevent additional requirements from leading to delays.

**Basic principle in accordance with the Sustainability Guideline:** Intershop creates attractive and high-quality working, meeting and living spaces that benefit the various interest groups. They contribute to the local community and support social interaction.

Implementation is the responsibility of the Construction and Development department.

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### **ESG integration and corporate culture**

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The structural integration of ESG matters within the company can increase the likelihood of the implementation of self-defined measures and the implementation of targets. By practising sustainability within the company, credibility can be increased among third parties and collective awareness of the issue strengthened inside the company. A company can only operate sustainably if it is economically successful. To ensure that the company's profitability does not suffer as a result of ESG measures, the added value must be in a clear economic relationship. The daily experience of a strong ESG involvement promotes the spread of sustainable principles as employees also demand these from other organisations. This strengthens social acceptance and the implementation of environmental and social standards over the long term.

**Basic principle in accordance with the Sustainability Guideline:** Intershop strengthens and teaches the internal understanding of sustainability and promotes an environmentally conscious approach within the company.

**ESG remuneration:** Since the 2025 financial year, the remuneration of management has been linked to the achievement of ESG targets. In addition, employees have a personal ESG target which is reviewed annually by the employee's manager. By adopting these measures, Intershop not only creates clear personal incentives, but also promotes a company-wide commitment to drive forward ESG efforts at all levels.

**Sustainability training for the entire workforce:** Intershop ensures that the workforce develops a standardised understanding of sustainability through annual sustainability training.

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### **Innovation culture**

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Innovation is a key driver of economic growth and competitiveness. Real estate in particular still has outdated processes and traditional practices. A strong culture of innovation and realisation can provide significant competitive advantages and thus contribute to long-term business success. Based on its in-house expertise, Intershop attempts to recognise investments in solutions that are not in line with the market or technically feasible at an early stage. A successful culture of innovation can contribute to a company's success, which in turn can create new jobs. At the same time, innovation can form the basis for the development of innovative new products and services. These in turn help to improve the quality of life and make a positive contribution to environmental protection, for example through the use of resource-saving technologies.

**Sustainability Report:** Intershop is committed to continuous development through a culture of innovation by promoting interdisciplinary collaboration and the exchange of ideas. Innovative approaches are to be applied and tested in the portfolio.

**Code of Conduct:** New ideas are implemented directly and specifically in the portfolio. In line with the values set out in our Code of Conduct for Employees., Intershop benefits from an organisational structure with a high level of in-house expertise, efficient processes, flat hierarchies and a culture of open discussion.

The CEO is responsible for driving forward the culture of innovation.

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### **Ethics, integrity and compliance**

Ethics, integrity and compliance refer to principles and rules of behaviour that guide the company in its business conduct. By acting ethically and with integrity, values with environmentally and socially friendly practices can be communicated to the outside world. For example, the promotion of fair working conditions and the implementation of environmentally friendly business practices can contribute to social and ecological sustainability. This also provides the opportunity of reinforcing the trust of Intershop's stakeholders. As a listed company, adherence to compliance requirements is particularly important.

Intershop recognises its social and individual responsibility and is committed to fair competition, the free market and fair business relationships. Intershop is committed to a transparent and cooperative relationship with business partners and customers based on clear principles and fair conditions. Responsibility for compliance with these processes lies with the entire Executive Board team.

**Basic principle in accordance with the Sustainability Guideline:** Intershop operates on the basis of values, assumes corporate responsibility for its own actions and complies with the applicable provisions of the law. Intershop is politically neutral and does not support any political parties.

**Document storage:** The Codes of Conduct for employees and business partners are available internally and on the website. Corresponding guidelines and processes on the subjects of equal opportunities, insider trading, processes, allocation of responsibilities, expenses and employment law are available to all employees on the internal file server. In addition, external specialists are regularly consulted for specific legal areas such as the environment, contaminated sites and building regulations.

**Code of Conduct for Employees:** This internal directive governs dealings with and between employees. It is made unequivocally clear in particular that discrimination of any kind is neither included in the corporate values nor tolerated.

**Compliance:** Consistent application of these principles minimises the risks of breaches of the law and potential fines. At the same time, it opens up opportunities to strengthen stakeholder trust, increase the company's resilience and secure long-term competitive advantages.

**Supply chain and procurement practices:** In addition to price and quality of service, reliability and experience are at the centre of the selection process. Other criteria include local knowledge and short distances. Due to the wide spectrum of the business model, which ranges from large new buildings and site developments to smaller renovations and the simple letting of existing properties, the management of the related project and property-related supply chains is complex. On the one hand, personal, long-standing relationships are very important. On the other hand, the selection of suppliers and delivery conditions must meet the strict requirements of an institutional environment. For example, three quotations must generally be obtained and submitted for contracts worth more than CHF 10,000. Intershop operates exclusively in Switzerland. This means that the suppliers and service providers involved are predominantly from the related geographical regions.

Responsibility for compliance with these processes lies with the entire Executive Board team.



**GRI-Index**

The Intershop Group has reported in accordance with the Global Reporting Initiative Standards (GRI Standards) for the period from 1 January 2024 to 31 December 2024. For the Content Index – Essentials Service, GRI Services has verified whether the GRI Index has been presented in a way that is consistent with the reporting requirements of the GRI Standards and that the information in the GRI Index is clearly presented and accessible to stakeholders. This service was provided for the German version of the report.

<b>GRI 1 used</b>	GRI 1: Basics 2021		
<b>Applicable GRI industry standard</b>	None		
<b>GRI Standard / other source</b>	<b>Information</b>	<b>Reference / Information</b>	<b>Omission</b>
<b>General information</b>			
<b>GRI 2: General information 2021</b>	<b>The organisation and its reporting practices</b>		
	2-1 Organisational profile	Additional disclosures according to GRI 2024, p. 2	
	2-2 Entities included in the organisation's sustainability reporting	Additional disclosures according to GRI 2024, p. 2	
	2-3 Reporting period, reporting frequency and contact point	Additional disclosures according to GRI 2024, p. 3	
	2-4 Correction or restatement of information	Additional disclosures according to GRI 2024, p. 3	
	2-5 External audit	Additional disclosures according to GRI 2024, p. 3	
<b>GRI 2: General information 2021</b>	<b>Activities and employees</b>		
	2-6 Activities, value creation chain and other business relationships	Additional disclosures according to GRI 2024, p. 3	
	2-7 salaried employees	Additional disclosures according to GRI 2024, p. 4	
	2-8 employees who are not salaried employees	Additional disclosures according to GRI 2024, p. 4	
<b>GRI 2: General information 2021</b>	<b>Corporate management</b>		
	2-9 Management structure and composition	Additional disclosures according to GRI 2024, p. 4	
	2-10 Nomination and selection of the highest supervisory body	Additional disclosures according to GRI 2024, p. 4	
	2-11 Chairman of the highest supervisory body	Additional disclosures according to GRI 2024, p. 4	
	2-12 Role of the highest supervisory body in overseeing the management of impacts	Additional disclosures according to GRI 2024, p. 5	
	2-13 Delegation of responsibility for impact management	Additional disclosures according to GRI 2024, p. 5	
	2-14 Role of the highest supervisory body in sustainability reporting	Additional disclosures according to GRI 2024, p. 5	

<b>GRI Standard / other source</b>	<b>Information</b>	<b>Reference / Information</b>	<b>Omission</b>
	2-15 Conflicts of interest	Additional disclosures according to GRI 2024, p. 5	
	2-16 Communication of critical concerns	Additional disclosures according to GRI 2024, p. 5	
	2-17 Collected knowledge of the highest supervisory body	Additional disclosures according to GRI 2024, p. 5	
	2-18 Evaluation of the highest supervisory body's performance	Additional disclosures according to GRI 2024, p. 5	
	2-19 Remuneration policy	Additional disclosures according to GRI 2024, p. 6	
	2-20 Procedure for determining remuneration	Additional disclosures according to GRI 2024, p. 6	
	2-21 Ratio of total annual remuneration	Additional disclosures according to GRI 2024, p. 6	
<b>GRI 2: General information 2021</b>	<b>Strategy, policies and practices</b>		
	2-22 Statement of application of the sustainable development strategy	Additional disclosures according to GRI 2024, p. 6	
	2-23 Statement of commitment to principles and behaviour	Additional disclosures according to GRI 2024, p. 6	
	2-24 Inclusion of political commitments	Additional disclosures according to GRI 2024, p. 6	
	2-25 Procedure for eliminating negative effects	Additional disclosures according to GRI 2024, p. 6	
	2-26 Procedure for obtaining advice and reporting concerns	Additional disclosures according to GRI 2024, p. 7	
	2-27 Compliance with laws and regulations	Additional disclosures according to GRI 2024, p. 7	
	2-28 Membership of associations and interest groups	Additional disclosures according to GRI 2024, p. 7	
<b>GRI 2: General information 2021</b>	<b>Stakeholder involvement</b>		
	2-29 Approach to stakeholder engagement	Additional disclosures according to GRI 2024, p. 7	
	2-30 Collective bargaining agreements	Additional disclosures according to GRI 2024, p. 7	
<b>Key topics</b>			
<b>GRI 3: Key topics in 2021</b>	3-1 Procedure for determining key topics	Sustainability Report 2024, p. 7	
	3-2 List of key topics	Sustainability Report 2024, p. 7	



GRI Standard / other source	Information	Reference / Information	Omission
<b>CO<sub>2</sub> emissions and energy efficiency</b>			
<b>GRI 3: Key topics in 2021</b>	3-3 Management of key topics	Additional disclosures according to GRI 2024, p. 8 Sustainability Report 2024, p. 8–9	
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organisation	Sustainability Report 2024, p. 15	
	302-3 Energy intensity	Sustainability Report 2024, p. 15	
	302-4 Reduction of energy consumption	Sustainability Report 2024, p. 15	
<b>GRI 305: Emissions 2016</b>	305-1 Direct GHG emissions (Scope 1)	Sustainability Report 2024, p. 15	
	305-2 Indirect energy-related GHG emissions (Scope 2)	Sustainability Report 2024, p. 15	
	305-4 Intensity of greenhouse gas emissions	Sustainability Report 2024, p. 15	
	305-5 Reduction of greenhouse gas emissions	Sustainability Report 2024, p. 15	
<b>Ecological building materials and construction methods</b>			
<b>GRI 3: Key topics in 2021</b>	3-3 Management of key topics	Additional disclosures according to GRI 2024, p. 8 Sustainability Report 2024, p. 8–9	
<b>Biodiversity and green spaces</b>			
<b>GRI 3: Key topics in 2021</b>	3-3 Management von wesentlichen Themen	Additional disclosures according to GRI 2024, p. 8 Sustainability Report 2024, p. 8–9	
<b>GRI 304: Biodiversity 2016</b>	304-1 Owned, leased and managed sites located in or adjacent to protected areas and areas of high biodiversity value outside protected areas	Sustainability Report 2024, p. 17–18	
	304-2 Significant impacts of activities, products and services on biodiversity	Sustainability Report 2024, p. 17–18	
<b>Well-being of tenants</b>			
<b>GRI 3: Key topics in 2021</b>	3-3 Management of key topics	Additional disclosures according to GRI 2024, p. 10 Sustainability Report 2024, p. 10–11	
<b>GRI 416: Client health and safety 2016</b>	416-2 Offences related to the effects of products and services on health and safety	Sustainability Report 2024, p. 18	

<b>GRI Standard / other source</b>	<b>Information</b>	<b>Reference / Information</b>	<b>Omission</b>
<b>Employee satisfaction and health</b>			
<b>GRI 3: Key topics in 2021</b>	3-3 Management of key topics	Additional disclosures according to GRI 2024, p. 11 Sustainability Report 2024, p. 10–11	
<b>GRI 401: Employment 2016</b>	401-1 Recently recruited employees and employee turnover	Sustainability Report 2024, p. 22	
<b>GRI 403: Health and safety in the workplace 2018</b>	403-1 Management system for health and safety at work	Sustainability Report 2024, p. 19–20	
	403-6 Promotion of employee health	Sustainability Report 2024, p. 19	
	403-9 Work-related injuries	Sustainability Report 2024, p. 20	
	403-10 Work-related illnesses	Sustainability Report 2024, p. 20	
<b>GRI 404: Training and further education 2016</b>	404-1 Average number of hours of training and development per year and employee	Sustainability Report 2024, p. 20	
	404-2 Programmes to improve employee skills and transition assistance	Sustainability Report 2024, p. 20	
<b>Urban planning and spatial development</b>			
<b>GRI 3: Key topics in 2021</b>	3-3 Management of key topics	Additional disclosures according to GRI 2024, p. 11 Sustainability Report 2024, p. 10–11	
<b>GRI 203: Indirect economic effects in 2016</b>	203-1 Infrastructure investments and subsidised services	Sustainability Report 2024, p. 22–23	
<b>ESG integration and corporate culture</b>			
<b>GRI 3: Key topics in 2021</b>	3-3 Management of key topics	Additional disclosures according to GRI 2024, p. 12 Sustainability Report 2024, p. 10–11	
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	Sustainability Report 2024, p. 26	
<b>Innovation culture</b>			
<b>GRI 3: Key topics in 2021</b>	3-3 Management of key topics	Additional disclosures according to GRI 2024, p. 12 Sustainability Report 2024, p. 10–11	
<b>Ethics, integrity and compliance</b>			
<b>GRI 3: Key topics in 2021</b>	3-3 Management of key topics	Additional disclosures according to GRI 2024, p. 13 Sustainability Report 2024, p. 10–11	

<b>GRI Standard / other source</b>	<b>Information</b>	<b>Reference / Information</b>	<b>Omission</b>
<b>GRI 204: Procurement practices 2016</b>	204-1 Share of expenses for local suppliers	Sustainability Report 2024, p. 26	
<b>GRI 408: Child labour 2016</b>	408-1 Industrial sites and suppliers at significant risk of instances of child labour	Sustainability Report 2024, p. 26	
<b>GRI 418: Protection of customer data 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability Report 2024, p. 11	