



UNIBAIL-RODAMCO-WESTFIELD

Cross-References Tables  
for the CSR Reporting published in URW's  
2023 Universal Registration Document

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## 1. EPRA STANDARDS – Sustainability Best Practices Recommendations (sBPR)

Code	Indicator	Description	Reported	Cross-reference in Chapter 3 of URW 2023 Universal Registration Document – Section, Title of KPI table or Graph	External assurance
Elec-Abs	Total Electricity Consumption (Annual KWh)	Total Amount of Electricity Consumed from Renewable and Non-Renewables Sources, whether Imported and Generated Onsite		SHARE OF TOTAL ENERGY CONSUMPTION DERIVED FROM RENEWABLE SOURCES PER ENERGY SOURCE: ELECTRICITY, DISTRICT HEATING AND COOLING, AND DIRECT ENERGY CONSUMPTION (%)	√
		Proportion of electricity consumption from purchased and self-generated renewable sources		SHARE OF TOTAL ENERGY CONSUMPTION DERIVED FROM RENEWABLE SOURCES PER ENERGY SOURCE: ELECTRICITY, DISTRICT HEATING AND COOLING, AND DIRECT ENERGY CONSUMPTION (%)	√
		Self-generated electricity that is exported/sold		2023 RENEWABLE ELECTRICITY PRODUCED ON SITE (MWH), WITH BREAKDOWN BETWEEN SALES AND SELF-CONSUMPTION (%)	√
Elec Lfl	Like-for-like Total Electricity Consumption (Annual KWh)	Total electricity consumed on a like-for-like scope		LIKE-FOR-LIKE ENERGY CONSUMPTION AND MIX (MWH AND %)	√
DH&C-Abs	Total district heating & cooling consumption (Annual kWh)	Total amount of indirect energy consumed from district heating & cooling systems		TOTAL ENERGY CONSUMPTION (MWH AND %)	√
		Proportion of energy consumption from district heating and cooling from renewable sources		SHARE OF TOTAL ENERGY CONSUMPTION DERIVED FROM RENEWABLE SOURCES PER ENERGY SOURCE: ELECTRICITY, DISTRICT HEATING AND COOLING, AND DIRECT ENERGY CONSUMPTION (%)	√
DH&C-Lfl	Like-for-like total district heating & cooling consumption (annual kWh)	Total amount of district heating & cooling consumed on a like-for-like scope		LIKE-FOR-LIKE EVOLUTION IN ENERGY CONSUMPTION (MWH AND %)	√

Code	Indicator	Description	Reported	Cross-reference in Chapter 3 of URW 2023 Universal Registration Document – Section, Title of KPI table or Graph	External assurance
<b>Fuels-Abs</b>	Total fuel consumption (annual kWh)	Total amount of fuel used from direct (renewable and non-renewable) sources		ENERGY CONSUMPTION (MWH)	√
		Proportion of the total amount of fuel consumption that is consumed within the organisation from renewable sources		SHARE OF TOTAL ENERGY CONSUMPTION DERIVED FROM RENEWABLE SOURCES PER ENERGY SOURCE: ELECTRICITY, DISTRICT HEATING AND COOLING, AND DIRECT ENERGY CONSUMPTION (%)	√
<b>Fuels-Lfl</b>	Like-for-like total fuel consumption (annual kWh)	Total amount of fuels consumed on a like-for-like scope		LIKE-FOR-LIKE EVOLUTION IN ENERGY CONSUMPTION (MWH AND %)	√
<b>Energy-Int</b>	Building energy intensity (kWh/person/year, or kWh/m <sup>2</sup> /year, or kWh/revenue/year)	Amount of energy normalised by an appropriate denominator		ENERGY EFFICIENCY OF STANDING ASSETS, PER AREA FOR SHOPPING CENTRES (RETAIL) AND OFFICES (KWH/SQM) AND PER USAGE FOR CONVENTION & EXHIBITION VENUES (KWH/SQM DOCC)	√
<b>GHG-Dir-Abs</b>	Total direct greenhouse gas (GHG) emissions (annual metric tonnes CO <sub>2</sub> eq)	Total amount of direct greenhouse gas emissions emitted from fuels burned on site		GHG EMISSIONS FROM ENERGY CONSUMPTION OF STANDING ASSETS (SCOPES 1 AND 2) (TONNES OF CO <sub>2</sub> E)	√
				2015, 2022 AND 2023 GROUP CARBON FOOTPRINT FOLLOWING “MARKET-BASED” AND “LOCATION-BASED” METHODS	√
		Fugitive emissions		GHG EMISSIONS GENERATED BY LEAKS OF REFRIGERANT FLUIDS (TONNES OF CO <sub>2</sub> E)	√
				2015, 2022 AND 2023 GROUP CARBON FOOTPRINT FOLLOWING “MARKET-BASED” AND “LOCATION-BASED” METHODS	√
<b>GHG-Indir-Abs</b>	Total indirect greenhouse gas (GHG) emissions (annual metric tonnes CO <sub>2</sub> eq)	Total amount of indirect greenhouse gas emissions generated by off-site generation of electricity, heat or steam		GHG EMISSIONS FROM ENERGY CONSUMPTION OF STANDING ASSETS (SCOPES 1 AND 2) (TONNES OF CO <sub>2</sub> E)	√
				2015, 2022 AND 2023 GROUP CARBON FOOTPRINT FOLLOWING “MARKET-BASED” AND	√

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				"LOCATION-BASED" METHODS	
<b>GHG-Int</b>	Greenhouse gas (GHG) emissions intensity from energy consumption of buildings ( <i>kg CO<sub>2</sub>eq/m<sup>2</sup>/year, kg CO<sub>2</sub>eq/person/year, kg CO<sub>2</sub>eq/revenue/year</i> )	Total amount of direct and indirect GHG emissions generated from energy consumption normalised by an appropriate denominator		CARBON INTENSITY LINKED TO THE ENERGY CONSUMPTION OF STANDING ASSETS (SCOPES 1 AND 2) BY AREA FOR SHOPPING CENTRES (RETAIL) AND OFFICES (KGCO <sub>2</sub> E/SQM/YEAR), AND BY USAGE FOR CONVENTION & EXHIBITION VENUES (GCO <sub>2</sub> E/SQM DOCC(3)/YEAR)  GHG INTENSITY BASED ON NET REVENUE FOLLOWING "MARKET-BASED" AND "LOCATION-BASED" METHODS	√
<b>Water-Abs</b>	Total water consumption ( <i>annual m<sup>3</sup></i> )	Total amount of water withdrawn (including intermediaries and abstraction of cooling water)		WATER CONSUMPTION (M3) BROKEN DOWN BY SOURCE (%)	
		Water sources (ground, rainwater, etc.)		WATER CONSUMPTION (M3) BROKEN DOWN BY SOURCE (%)	
<b>Water-Lfl</b>	Like-for-like total water consumption ( <i>annual m<sup>3</sup></i> )	Total amount of water withdrawn on a like-for-like scope		WATER CONSUMPTION (M3) BROKEN DOWN BY SOURCE (%)	
<b>Water-Int</b>	Building water intensity ( <i>litres/person/day or m<sup>3</sup>/m<sup>2</sup>/year</i> ) or ( <i>litres/m<sup>3</sup>/revenue/year</i> )	Total amount of water withdrawn normalised by an appropriate denominator		WATER INTENSITY OF STANDING ASSETS PER USAGE FOR SHOPPING CENTRES (RETAIL) (LITRE/VISIT/YEAR), FOR OFFICES (LITRE/OCCUPANT/YEAR) AND FOR CONVENTION & EXHIBITION VENUES	

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				(LITRE/SQM DOCC(1)/YEAR)	
<b>Waste-Abs</b>	Total weight of waste by disposal route ( <i>annual metric tonnes and proportion by disposal route</i> )	Total amount of non-hazardous and hazardous waste produced and disposed of by disposal routes		TOTAL WASTE GENERATED (METRIC TONNES), AND BREAKDOWN BY DISPOSAL ROUTES (%)	√
<b>Waste-Lfl</b>	Like-for-like total weight of waste by disposal route ( <i>annual metric tonnes and proportion by disposal route</i> )	Total amount of waste (hazardous and non-hazardous) produced and disposed of by disposal routes (recycling, composting, etc.) on a like-for-like scope		TOTAL WASTE GENERATED (METRIC TONNES), AND BREAKDOWN BY DISPOSAL ROUTES (%)	√
<b>Cert-Tot</b>	Type and number of sustainability certified assets ( <i>total number and percentage by certification/rating/ labelling scheme</i> )	Percentage of assets within a portfolio that have formally obtained sustainability certification, rating or labelling		COVERAGE OF ENVIRONMENTAL CERTIFICATIONS IN OPERATION AND DEVELOPMENT WITHIN THE TOTAL GROUP STANDING SHOPPING CENTRE PORTFOLIO (IN NUMBER) (%)	√
				COVERAGE OF BREEAM IN-USE ENVIRONMENTAL CERTIFICATION OF THE GROUP'S STANDING ASSETS IN NUMBER OF ASSETS AND FLOOR AREA – SHOPPING CENTRES (RETAIL)	√
				COVERAGE OF BREEAM IN-USE ENVIRONMENTAL CERTIFICATION OF THE GROUP'S STANDING ASSETS IN NUMBER OF	√

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				ASSETS AND FLOOR AREA – OFFICES	
				COVERAGE OF BREEAM IN-USE ENVIRONMENTAL CERTIFICATION OF THE GROUP'S STANDING ASSETS IN NUMBER OF ASSETS AND FLOOR AREA – SHOPPING CENTRES (RETAIL)	√
		Total number of assets that have achieved a certification, rating or labelling within a portfolio and level of certification attained		COVERAGE OF BREEAM IN-USE ENVIRONMENTAL CERTIFICATION OF THE GROUP'S STANDING ASSETS IN NUMBER OF ASSETS AND FLOOR AREA – OFFICES	√
				BREAKDOWN OF GROUP SHOPPING CENTRES' BREEAM IN-USE CERTIFICATIONS BY LEVEL (IN NUMBER OF ASSETS) IN COMPARISON WITH THE EUROPEAN RETAIL REAL ESTATE SECTOR	√
<b>Diversity-Emp</b>	Breakdown of employees by gender	Proportion of male and female employees		EMPLOYMENT BY GENDER	√
<b>Diversity-Pay</b>	Differences in remuneration between men and women	Ratio of average salary for men and average salary for women		RATIO AVERAGE COMPENSATION MEN/WOMEN	√
		Salaries of Men and Women in the Governance Bodies		IN CHAPTER 2 OF URW 2023 UNIVERSAL REGISTRATION DOCUMENT: 2.3 MANAGEMENT AND SUPERVISORY BOARDS REMUNERATION	√
<b>Emp-Training</b>	Employee training and development	Total Number of Training Hours delivered		AVERAGE NUMBER OF TRAINING HOURS PER EMPLOYEE AND BY GENDER	√

<b>Code</b>	<b>Indicator</b>	<b>Description</b>	<b>Reported</b>	<b>Cross-reference in Chapter 3 of URW 2023 Universal Registration Document – Section, Title of KPI table or Graph</b>	<b>External assurance</b>
<b>Emp-Dev</b>	Employees performance review	Proportion of employees who have had an annual review		THE PEOPLE PERFORMANCE PROGRAMME	
<b>Emp-Turnover</b>	Hires and turnover rate	Number and ratio of new hires		RECRUITMENT	√
		Number of employees departures and turnover rate		TYPE OF TERMINATION REASONS	√
				TURNOVER	√
<b>H&amp;S-Emp</b>	Employees health and safety	Frequency rate of workplace accidents, severity rate, absenteeism rate, equivalent in percentage of working days, type of workplace accidents		OCCUPATIONAL HEALTH AND SAFETY	
				ACCIDENTS / OCCUPATIONAL HEALTH AND SAFETY	
<b>H&amp;S-Asset</b>	Building safety	Proportion of assets that have undergone a health and safety assessment		ANNUAL HEALTH AND SAFETY RISK MANAGEMENT ASSESSMENT	√
<b>H&amp;S-Comp</b>	Building compliance	Number of incidents of non-compliance related to building health and safety		COMPLIANCE WITH HEALTH AND SAFETY REGULATION	√
<b>Comty-Eng</b>	Community commitment, measures of impact and development programmes	Proportion of assets that have conducted measures of impact and development programmes		3.2.3.C AFFECTED COMMUNITIES	√
				3.2.3.C.6 TAKING ACTION ON MATERIAL IMPACTS ON AFFECTED COMMUNITIES, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO AFFECTED COMMUNITIES, AND EFFECTIVENESS OF THOSE ACTIONS	
				3.1 BETTER PLACES ROADMAP	
<b>Gov-Board</b>	Composition of the highest governance body	Composition of the Supervisory Board		IN CHAPTER 2 OF URW 2023 UNIVERSAL REGISTRATION DOCUMENT:	



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				2.2.2.A SUPERVISORY BOARD COMPOSITION AND DIVERSITY	
<b>Gov-Select</b>	Procedure for selecting and appointing members of the highest governance body	Selection and appointment of the Supervisory Board members		IN CHAPTER 2 OF URW 2023 UNIVERSAL REGISTRATION DOCUMENT:  2.2.2.A SUPERVISORY BOARD COMPOSITION AND DIVERSITY	
<b>Gov-Col</b>	Procedure for managing conflicts of interest	Procedures for preventing and managing conflicts of interest by the Supervisory Board		IN CHAPTER 2 OF URW 2023 UNIVERSAL REGISTRATION DOCUMENT:  2.2.2.E ADDITIONAL INFORMATION RELATED TO MANAGEMENT BOARD AND SUPERVISORY BOARD MEMBERS	
<b>OVERARCHING RECOMMENDATIONS</b>					
<b>Organisational boundaries</b>		Organisational structure by type of asset (subsidiaries, associates, etc.) and financial/operational leases		1.4 BUSINESS OVERVIEW	√
<b>Coverage</b>		Percentage of assets within the organisational boundary included in data disclosed for each sustainability performance measure		3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT (ESRS 2 BP-1)	√
<b>Estimation of Landlord-obtained utility consumption</b>		Methodology used to estimate utility consumption		3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT (ESRS 2 BP-1)	√
				REPORTING METHODOLOGY	
				EXCLUSIONS MENTIONED IN EACH INDICATOR TABLE OR GRAPH IN FOOTNOTES WHERE APPLICABLE	√
				<b>3.1 BETTER PLACES ROADMAP</b>	√
<b>Third Party Assurance</b>		Level of third-party assurance according to AA1000 or ISAE3000		3.4.1 INDEPENDENT THIRD PARTY'S REPORT ON THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT	√

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<b>Boundaries – reporting on landlord and tenant consumption</b>	Absolute consumption (only Landlord-obtained energy/water)			3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.A.2 DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES	√
				3.2.2.B.8 ENERGY CONSUMPTION AND MIX 3.2.2.D.5 WATER CONSUMPTION	√
	Private consumption (tenant-obtained consumption) collected by the Landlord			3.2.2.B.8 ENERGY CONSUMPTION AND MIX	√
				3.2.2.B.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS	
	Intensity sustainability performance measures (denominators: managed floor area or occupancy)			3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT  DEFINITIONS AND REPORTING VALUES	√
<b>Segmental analysis (by property type, geography)</b>	Concordance with property typology adopted in financial reporting			1.4 BUSINESS OVERVIEW	√
				3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT (ESRS 2 BP-1)	√
<b>Disclosure on own offices</b>	Own office performance measure			7.1.1 GENERAL INFORMATION	√
				STANDING ASSETS INCLUDED IN THE 2023 OVERALL REPORTING SCOPE FOR ENVIRONMENTAL AND SOCIETAL KPIS.  UNIBAIL-RODAMCO-WESTFIELD'S HEADQUARTERS "7 ADENAUER" –HAS BEEN SOLD IN 2021.	√
<b>Narrative on performance</b>	Commentaries/ explanations on environmental performance			3.1 BETTER PLACES ROADMAP  3.2.2 ENVIRONMENTAL INFORMATION	√
<b>Location of EPRA Sustainability Performance Measures in company's report</b>	EPRA and environmental measures included in the annual report			3.4.2 ALIGNMENT WITH SUSTAINABILITY	

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				REPORTING STANDARDS AND FRAMEWORKS	
	<b>Reporting period</b>	Disclosure of historical data for absolute and intensity performance measures		REPORTING PERIOD AND REFERENCE YEAR	√
	<b>Materiality</b>	Materiality survey and adherence to GRI standards		3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES	√
				3.2.1.D.2 DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT	
				3.1 BETTER PLACES ROADMAP	√
				3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS	

■ Reported ■ Not reported

## 2. GRI STANDARDS

Disclosur e Number	Disclosure Title (Individual disclosure items “a”, “b”, “c”, etc. are not listed here)	Report ed	Cross-reference in Unibail-Rodamco-Westfield’s 2023 Universal Registration Document	Exter nal assurance
General Disclosures				
102-1	Name of the organisation		7.1 INFORMATION ON THE COMPANY	√
102-2	Activities, brands products and services		1.3 STRATEGY AND BUSINESS MODEL 1.4 BUSINESS OVERVIEW	√
102-3	Location of headquarters		7.1 INFORMATION ON THE COMPANY	√
102-4	Location of operations		1.4 BUSINESS OVERVIEW 1.5 PORTFOLIO	√
102-5	Ownership and legal form		7.1 INFORMATION ON THE COMPANY	√
102-6	Markets served		1.3 STRATEGY AND BUSINESS MODEL 1.4 BUSINESS OVERVIEW	√
102-7	Scale of the organisation		1.3 STRATEGY AND BUSINESS MODEL 1.4 BUSINESS OVERVIEW 3.2.3.A OWN WORKFORCE 4.1.1 BUSINESS REVIEW AND 2023 RESULTS	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2023 Universal Registration Document	External assurance
102-8	Information on employees and other workers		3.2.3.A OWN WORKFORCE	√
102-9	Supply chain		3.2.4.D MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	√
102-10	Significant changes to the organisation and its supply chain		4.1.1 BUSINESS REVIEW AND 2023 RESULTS 3.2.4.D MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	√
102-11	Precautionary Principle or approach		3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.2.B.12 ANTICIPATED FINANCIAL EFFECTS FROM MATERIAL PHYSICAL AND TRANSITION RISKS AND POTENTIAL CLIMATE-RELATED OPPORTUNITIES 6.1 RISK MANAGEMENT FRAMEWORK	√
102-12	External initiatives		2. CORPORATE GOVERNANCE AND REMUNERATION 2.4 ETHICS AND COMPLIANCE WITHIN THE URW GROUP 3.1 BETTER PLACES ROADMAP 3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS 3.4.3 RESULTS OF ESG RATINGS AND INCLUSION IN ESG INDICES 3.2.4 GOVERNANCE INFORMATION 3.2.1.C.2 INTERESTS AND VIEWS OF STAKEHOLDERS	√
102-13	Membership of associations		3.2.1.C.2 INTERESTS AND VIEWS OF STAKEHOLDERS	

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2023 Universal Registration Document	External assurance
102-14	Statement from senior decision-maker		8.1 STATEMENT OF THE PERSONS RESPONSIBLE FOR THE UNIVERSAL REGISTRATION DOCUMENT	
102-15	Key impacts, risks and opportunities		3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.1 BETTER PLACES ROADMAP 2.4 ETHICS AND COMPLIANCE WITHIN THE URW GROUP 3.2.2.B.12 ANTICIPATED FINANCIAL EFFECTS FROM MATERIAL PHYSICAL AND TRANSITION RISKS AND POTENTIAL CLIMATE-RELATED OPPORTUNITIES 6.2 MAIN RISK FACTORS	√
102-16	Values, principles, standards and norms of behaviour		2. CORPORATE GOVERNANCE AND REMUNERATION 2.4 ETHICS AND COMPLIANCE WITHIN THE URW GROUP 3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 6.1.3 INTERNAL CONTROL SYSTEM	√
102-17	Mechanisms for advice and concerns about ethics		3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 6.2 MAIN RISK FACTORS	√
102-18	Governance structure		2.2 MANAGEMENT AND SUPERVISORY BODIES 3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT	√

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			AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS	
102-19	Delegating authority		3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS	√
102-20	Executive-level responsibility for economic, environmental and social topics		3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS	√
102-21	Consulting stakeholders on economic, environmental and social topics		3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.4.3 RESULTS OF ESG RATINGS AND INCLUSION IN ESG INDICES 3.2.1.C.2 INTERESTS AND VIEWS OF STAKEHOLDERS 3.2.3 SOCIAL INFORMATION	√
102-22	Composition of the highest governance body and its committees		2.2 MANAGEMENT AND SUPERVISORY BODIES	√
102-23	Chair of the highest governance body		2.2 MANAGEMENT AND SUPERVISORY BODIES	√
102-24	Nominating and selecting the highest governance body		2.2 MANAGEMENT AND SUPERVISORY BODIE	√
102-25	Conflicts of interest		2.2 MANAGEMENT AND SUPERVISORY BODIES 2.2.2.A.3 DIVERSITY POLICY OF THE SUPERVISORY BOARD MEMBERS 2.2.2.E ADDITIONAL INFORMATION RELATED TO MANAGEMENT BOARD AND SUPERVISORY BOARD MEMBERS	√

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102-26	Role of highest governance body in setting purpose, values and strategy		2.2 MANAGEMENT AND SUPERVISORY BODIES 3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS	√
102-28	Evaluating the highest governance body's performance		2.2 MANAGEMENT AND SUPERVISORY BODIES 2.2.2.B.6 SUPERVISORY BOARD ANNUAL ASSESSMENT PROCESS 2.3 MANAGEMENT AND SUPERVISORY BOARDS REMUNERATION 3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS 3.2.3.A.3 POLICIES RELATED TO OWN WORKFORCE	√
102-29	Identifying and managing economic, environmental and social impacts		3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS 3.2.2 ENVIRONMENTAL INFORMATION 3.2.3 SOCIAL INFORMATION	√
102-30	Effectiveness of risk management processes		1.3 STRATEGY AND BUSINESS MODEL 3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT	√



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			<p>AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS</p> <p>2. CORPORATE GOVERNANCE AND REMUNERATION</p> <p>6.1.3 INTERNAL CONTROL SYSTEM</p> <p>6.2 MAIN RISK FACTORS</p>	
102-31	Review of economic, environmental and social topics		<p>3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES</p> <p>3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS</p>	√
102-32	Highest governance body's role in sustainability reporting		<p>3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES</p> <p>3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS</p>	√
102-33	Communicating critical concerns		<p>3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES</p> <p>3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS</p> <p>6.2 MAIN RISK FACTORS</p>	√
102-35	Remuneration policies		<p>2.3 MANAGEMENT AND SUPERVISORY BOARDS REMUNERATION</p> <p>3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS</p>	√

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			3.2.3.A.3 POLICIES RELATED TO OWN WORKFORCE 3.2.3.A.12 ADEQUATE WAGES	
102-36	Process for determining remuneration		2.3 MANAGEMENT AND SUPERVISORY BOARDS REMUNERATION 3.2.3.A.3 POLICIES RELATED TO OWN WORKFORCE 3.2.3.A.12 ADEQUATE WAGES	√
102-37	Stakeholders' involvement in remuneration		2.3 MANAGEMENT AND SUPERVISORY BOARDS REMUNERATION 3.2.3.A.3 POLICIES RELATED TO OWN WORKFORCE 3.2.3.A.12 ADEQUATE WAGES	√
102-40	List of stakeholder groups		1.3 STRATEGY AND BUSINESS MODEL 3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.1.C.2 INTERESTS AND VIEWS OF STAKEHOLDERS 3.2.3 SOCIAL INFORMATION 3.2.4.G.1 RELATIONS WITH PROFESSIONAL ORGANISATIONS	√
102-41	Collective bargaining agreements		3.2.3.A.10 COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE	√
102-42	Identifying and selecting stakeholders		1.3 STRATEGY AND BUSINESS MODEL 3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.1.C.2 INTERESTS AND VIEWS OF STAKEHOLDERS	√
102-43	Approach to stakeholder engagement		1.3 STRATEGY AND BUSINESS MODEL	√

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			<p>3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES</p> <p>3.2.1.C.2 INTERESTS AND VIEWS OF STAKEHOLDERS</p> <p>3.2.3 SOCIAL INFORMATION</p> <p>3.2.4.G.1 RELATIONS WITH PROFESSIONAL ORGANISATIONS</p>	
102-44	Key topics and concerns raised		<p>3.1 BETTER PLACES ROADMAP</p> <p>3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS</p> <p>3.2.1.C.2 INTERESTS AND VIEWS OF STAKEHOLDERS</p> <p>3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES</p> <p>3.2.1.D.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT</p> <p>3.2.3 SOCIAL INFORMATION</p> <p>3.2.4.G.1 RELATIONS WITH PROFESSIONAL ORGANISATIONS</p>	√
102-45	Entities included in the consolidated financial statements		<p>1.5 PORTFOLIO</p> <p>4.1.1 BUSINESS REVIEW AND 2023 RESULTS</p> <p>5.1 CONSOLIDATED FINANCIAL STATEMENTS</p> <p>5.2 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS</p>	√
102-46	Defining report content and topic boundaries		3.1 BETTER PLACES ROADMAP	√

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			3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT	
102-47	List of material topics		3.2.1.D.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES	√
102-48	Restatements of information		1.3 STRATEGY AND BUSINESS MODEL 1.4 BUSINESS OVERVIEW 3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 5.2 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS	√
102-49	Changes in reporting		3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.A.2 DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES	√
102-50	Reporting period		3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.A.2 DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES 4.1.1 BUSINESS REVIEW AND 2023 RESULTS	√
102-51	Date of most recent report		3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT	√
102-52	Reporting cycle		3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT	√
102-53	Contact point for questions regarding the report		8.1 STATEMENT OF THE PERSONS RESPONSIBLE FOR THE UNIVERSAL REGISTRATION DOCUMENT	

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102-54	Claims of reporting in accordance with the GRI Standards		3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS	
102-55	GRI content index		3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS	
102-56	External assurance		3.4.1 INDEPENDENT THIRD PARTY'S REPORT ON THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT	√
MANAGEMENT APPROACH				
ENERGY & CARBON				
103-1	Explanation of the material topic and its boundary		3.1 BETTER PLACES ROADMAP 3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.D.2 DISCLOSURE REQUIREMENTS IN ERSR COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT 3.2.2.B CLIMATE CHANGE 3.2.2.B.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS	√
103-2	The management approach and its components		3.2.2.B.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 3.2.2.B.5 POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.B.6 ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES	√
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP 3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2023 Universal Registration Document	External assurance
			3.4.1 INDEPENDENT THIRD PARTY'S REPORT ON THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT  3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS  3.4.3 RESULTS OF ESG RATINGS AND INCLUSION IN ESG INDICES	
<b>BUILDING LABELS &amp; STANDARDS</b>				
103-1	Explanation of the material topic and its boundary		3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT  3.2.1.D.2 DISCLOSURE REQUIREMENTS IN ERS COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT  3.2.2.A ENVIRONMENTAL CERTIFICATIONS OF BUILDINGS	√
103-2	The management approach and its components		3.2.2.A ENVIRONMENTAL CERTIFICATIONS OF BUILDINGS	√
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP  3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS  3.2.2.A ENVIRONMENTAL CERTIFICATIONS OF BUILDINGS  3.4.1 INDEPENDENT THIRD PARTY'S REPORT ON THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT  3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS  3.4.3 RESULTS OF ESG RATINGS AND INCLUSION IN ESG INDICES	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2023 Universal Registration Document	External assurance
WASTE				
103-1	Explanation of the material topic and its boundary		3.1 BETTER PLACES ROADMAP 3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.D.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT 3.2.2.C POLLUTION 3.2.2.F RESOURCE USE AND CIRCULAR ECONOMY	√
103-2	The management approach and its components		3.2.2.C POLLUTION 3.2.2.F RESOURCE USE AND CIRCULAR ECONOMY	√
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP 3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS 3.2.2.C POLLUTION 3.2.2.F RESOURCE USE AND CIRCULAR ECONOMY 3.4.1 INDEPENDENT THIRD PARTY'S REPORT ON THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT 3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS 3.4.3 RESULTS OF ESG RATINGS AND INCLUSION IN ESG INDICES	√
SUSTAINABLE PROCUREMENT				
103-1	Explanation of the material topic and its boundary		3.1 BETTER PLACES ROADMAP	√

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			3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT  3.2.1.D.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT  3.2.3.B WORKERS IN THE VALUE CHAIN  3.2.4.D MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	
103-2	The management approach and its components		3.2.3.B WORKERS IN THE VALUE CHAIN  3.2.4.D MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	√
103-3	Evaluation of the management approach		3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS  3.2.3.B WORKERS IN THE VALUE CHAIN  3.2.4.D MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS  3.4.1 INDEPENDENT THIRD PARTY'S REPORT ON THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT  3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS  3.4.3 RESULTS OF ESG RATINGS AND INCLUSION IN ESG INDICES	√
<b>TRANSPORT CONNECTIVITY &amp; ACCESSIBILITY</b>				
103-1	Explanation of the material topic and its boundary		3.1 BETTER PLACES ROADMAP  3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT	√



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			3.2.1.D.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT  3.2.2.B CLIMATE CHANGE  3.2.2.C.3 ACTIONS AND RESOURCES RELATED TO POLLUTION	
103-2	The management approach and its components		3.2.2.B CLIMATE CHANGE  3.2.2.C.3 ACTIONS AND RESOURCES RELATED TO POLLUTION	√
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP  3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS  3.2.2.B CLIMATE CHANGE  3.2.2.C.3 ACTIONS AND RESOURCES RELATED TO POLLUTION  3.4.1 INDEPENDENT THIRD PARTY'S REPORT ON THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT  3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS  3.4.3 RESULTS OF ESG RATINGS AND INCLUSION IN ESG INDICES	√
CUSTOMER AND VISITOR ATTRACTION, RETENTION & ENGAGEMENT				
103-1	Explanation of the material topic and its boundary		1.3 STRATEGY AND BUSINESS MODEL  3.1 BETTER PLACES ROADMAP  3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT	√

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			3.2.1.D.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT 3.2.3.C AFFECTED COMMUNITIES	
103-2	The management approach and its components		3.2.3.C AFFECTED COMMUNITIES	√
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP 3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS 3.2.3.C AFFECTED COMMUNITIES 3.4.1 INDEPENDENT THIRD PARTY'S REPORT ON THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT 3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS 3.4.3 RESULTS OF ESG RATINGS AND INCLUSION IN ESG INDICES	√
TENANT ATTRACTION, RETENTION & ENGAGEMENT				
103-1	Explanation of the material topic and its boundary		3.1 BETTER PLACES ROADMAP 3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.D.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT 3.2.3.D CONSUMERS AND END-USERS 4.1.1.C BUSINESS REVIEW BY SEGMENT	√
103-2	The management approach and its components		3.2.2.B.6 ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES 4.1.1.C BUSINESS REVIEW BY SEGMENT	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2023 Universal Registration Document	External assurance
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP  3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS  3.2.3.D CONSUMERS AND END-USERS  3.4.1 INDEPENDENT THIRD PARTY'S REPORT ON THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT  3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS  3.4.3 RESULTS OF ESG RATINGS AND INCLUSION IN ESG INDICES	√
<b>LOCAL ECONOMIC DEVELOPMENT</b>				
103-1	Explanation of the material topic and its boundary		1.3 STRATEGY AND BUSINESS MODEL  3.1 BETTER PLACES ROADMAP  3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT  3.2.1.D.2 DISCLOSURE REQUIREMENTS IN ERSR COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT  3.2.3.C AFFECTED COMMUNITIES	√
103-2	The management approach and its components		3.2.3.C AFFECTED COMMUNITIES	√
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP  3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS  3.2.2.G.4 URW SHARE OF ALIGNED ACTIVITIES (MINIMUM SAFEGUARDS)	√

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			3.2.3.C AFFECTED COMMUNITIES  3.4.1 INDEPENDENT THIRD PARTY'S REPORT ON THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT  3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS  3.4.3 RESULTS OF ESG RATINGS AND INCLUSION IN ESG INDICES	
<b>COMMUNITY WELL-BEING</b>				
103-1	Explanation of the material topic and its boundary		1.3 STRATEGY AND BUSINESS MODEL  3.1 BETTER PLACES ROADMAP  3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT  3.2.1.D.2 DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT  3.2.3.C AFFECTED COMMUNITIES	√
103-2	The management approach and its components		3.2.3.C AFFECTED COMMUNITIES	√
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP  3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS  3.2.3.C AFFECTED COMMUNITIES  3.4.1 INDEPENDENT THIRD PARTY'S REPORT ON THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT  3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS	√

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			3.4.3 RESULTS OF ESG RATINGS AND INCLUSION IN ESG INDICES	
CRIME & SAFETY				
103-1	Explanation of the material topic and its boundary		1.3 STRATEGY AND BUSINESS MODEL 3.1 BETTER PLACES ROADMAP 3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.D.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT 6.2.2.D CATEGORY #4: SECURITY, HEALTH AND SAFETY RISKS	v
103-2	The management approach and its components		3.2.2.C.3 ACTIONS AND RESOURCES RELATED TO POLLUTION 6.2.2.D CATEGORY #4: SECURITY, HEALTH AND SAFETY RISKS	v
103-3	Evaluation of the management approach		3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS 3.2.2.C.3 ACTIONS AND RESOURCES RELATED TO POLLUTION 3.4.1 INDEPENDENT THIRD PARTY'S REPORT ON THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT 3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS 3.4.3 RESULTS OF ESG RATINGS AND INCLUSION IN ESG INDICES 6.2 MAIN RISK FACTORS	v
TECHNOLOGY & DIGITAL				

Disclosur e Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Report ed	Cross-reference in Unibail-Rodamco-Westfield's 2023 Universal Registration Document	Exter nal assurance
103-1	Explanation of the material topic and its boundary		1.3 STRATEGY AND BUSINESS MODEL 2.4.7 DATA PROTECTION 3.1 BETTER PLACES ROADMAP 3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.D.2 DISCLOSURE REQUIREMENTS IN ERSR COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT 3.2.4.C BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE 6.2.2.A.5 INFORMATION TECHNOLOGY SYSTEMS AND DATA: CONTINUITY AND INTEGRITY	√
103-2	The management approach and its components		3.2.4.C BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE 6.2.2.A.5 INFORMATION TECHNOLOGY SYSTEMS AND DATA: CONTINUITY AND INTEGRITY	√
103-3	Evaluation of the management approach		3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS 3.4.1 INDEPENDENT THIRD PARTY'S REPORT ON THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT 3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS 3.4.3 RESULTS OF ESG RATINGS AND INCLUSION IN ESG INDICES	√
<b>EMPLOYEE ATTRACTION, RETENTION &amp; ENGAGEMENT</b>				
103-1	Explanation of the material topic and its boundary		1.3 STRATEGY AND BUSINESS MODEL	√

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			3.1 BETTER PLACES ROADMAP  3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT  3.2.1.D.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT  3.2.3.A OWN WORKFORCE	
103-2	The management approach and its components		3.2.3.A OWN WORKFORCE	√
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP  3.2.1.B.1.2 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES WITH REGARD TO SUSTAINABILITY MATTERS  3.2.3.A OWN WORKFORCE  3.4.1 INDEPENDENT THIRD PARTY'S REPORT ON THE CONSOLIDATED NON-FINANCIAL PERFORMANCE STATEMENT  3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS  3.4.3 RESULTS OF ESG RATINGS AND INCLUSION IN ESG INDICES	√
ECONOMIC				
ECONOMIC PERFORMANCE				
201-1	Direct economic value generated and distributed		3.2.2.G.4 URW SHARE OF ALIGNED ACTIVITIES (MINIMUM SAFEGUARDS)  3.2.3.C AFFECTED COMMUNITIES  5.1 CONSOLIDATED FINANCIAL STATEMENTS  5.2 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (NOTE 8. TAXES)	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2023 Universal Registration Document	External assurance
201-2	Financial implications and other risks and opportunities due to climate change		3.2.2.D.1 DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL WATER AND MARINE RESOURCE RELATED IMPACTS, RISKS AND OPPORTUNITIES 3.2.2.B.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 3.2.2.B.12 ANTICIPATED FINANCIAL EFFECTS FROM MATERIAL PHYSICAL AND TRANSITION RISKS AND POTENTIAL CLIMATE-RELATED OPPORTUNITIES 6.2. MAIN RISK FACTORS	√
201-3	Defined benefit plan obligations and other retirement plans		2. CORPORATE GOVERNANCE AND REMUNERATION 3.2.3.A.12 ADEQUATE WAGES 5.2. NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (NOTE 11. EMPLOYEE REMUNERATION AND BENEFITS)	√
MARKET PRESENCE				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage		2. CORPORATE GOVERNANCE AND REMUNERATION 3.2.3.A.12 ADEQUATE WAGES 3.2.3.A.18 REMUNERATION METRICS (PAY GAP AND TOTAL REMUNERATION)	√
202-2	Proportion of senior management hired from the local community		2. CORPORATE GOVERNANCE AND REMUNERATION 3.2.3.A.3 POLICIES RELATED TO OWN WORKFORCE 3.2.3.A.8 CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES 3.2.3.A.11 DIVERSITY METRICS	√



Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2023 Universal Registration Document	External assurance
<b>INDIRECT ECONOMIC IMPACTS</b>				
203-1	Infrastructure investments and services supported		3.2.2.G.4 URW SHARE OF ALIGNED ACTIVITIES (MINIMUM SAFEGUARDS) 3.2.3.B.3 POLICIES RELATED TO VALUE CHAIN WORKERS 3.2.3.C AFFECTED COMMUNITIES 3.2.4.D MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	v
203-2	Significant indirect economic impacts		3.2.2.G.4 URW SHARE OF ALIGNED ACTIVITIES (MINIMUM SAFEGUARDS) 3.2.3.B.3 POLICIES RELATED TO VALUE CHAIN WORKERS 3.2.3.C AFFECTED COMMUNITIES 3.2.4.D MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS 5.2 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (NOTE 8. TAXES)	v
<b>PROCUREMENT PRACTICES</b>				
204-1	Proportion of spending on local suppliers		3.2.3.B.3 POLICIES RELATED TO VALUE CHAIN WORKERS 3.2.4.D MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	v
<b>ANTI-CORRUPTION</b>				
205-1	Operations assessed for risks related to corruption		2.4 ETHICS AND COMPLIANCE WITHIN THE URW GROUP 3.2.4 GOVERNANCE INFORMATION – BUSINESS CONDUCT 6.1.2 GROUP ENTERPRISE RISK MANAGEMENT FRAMEWORK 6.1.3 INTERNAL CONTROL SYSTEM 6.2.2.E CATEGORY #5: LEGAL AND REGULATORY RISKS	v

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2023 Universal Registration Document	External assurance
205-2	Communication and training about anti-corruption policies and procedures		2.4 ETHICS AND COMPLIANCE WITHIN THE URW GROUP 3.2.4 GOVERNANCE INFORMATION – BUSINESS CONDUCT 6.1.2 GROUP ENTERPRISE RISK MANAGEMENT FRAMEWORK 6.1.3 INTERNAL CONTROL SYSTEM 6.2.2.E CATEGORY #5: LEGAL AND REGULATORY RISKS	√
ENVIRONMENT				
ENERGY				
302-1	Energy consumption within the organization		3.2.2.B.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.B.8 ENERGY CONSUMPTION AND MIX	√
302-2	Energy consumption outside of organisation		3.2.2.B.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.B.8 ENERGY CONSUMPTION AND MIX	√
302-3	Energy intensity		3.2.2.B.8 ENERGY CONSUMPTION AND MIX	√
302-4	Reduction of energy consumption		3.2.2.B.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 3.2.2.B.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.B.8 ENERGY CONSUMPTION AND MIX	√
302-5	Reductions in energy requirements of products and services		3.2.2.B.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 3.2.2.B.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION	√

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			3.2.2.B.8 ENERGY CONSUMPTION AND MIX	
WATER				
303-1	Water withdrawal by source		3.2.2.D WATER AND MARINE RESOURCES	√
303-3	Water recycled and reused		3.2.2.D WATER AND MARINE RESOURCES	√
EMISSIONS				
305-1	Direct (Scope 1) GHG emissions		3.2.2.B.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 3.2.2.B.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.B.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS	√
305-2	Energy indirect (Scope 2) GHG emissions		3.2.2.B.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 3.2.2.B.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.B.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS	√
305-3	Other indirect (Scope 3) GHG emissions		3.2.2.B.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 3.2.2.B.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.B.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS	√
305-4	GHG emissions intensity		3.2.2.B.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2023 Universal Registration Document	External assurance
			3.2.2.B.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS	
305-5	Reduction of GHG emissions		3.2.2.B.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION  3.2.2.B.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION  3.2.2.B.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS	√
305-6	Emissions of ozone-depleting substances (ODS)		3.1 BETTER PLACES ROADMAP  3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT  3.2.1.D.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT  3.2.2.C POLLUTION  3.2.2.F RESOURCE USE AND CIRCULAR ECONOMY	√
Effluents and Waste				
306-2	Waste by type and disposal method		3.2.2.F RESOURCE USE AND CIRCULAR ECONOMY  3.2.2.D WATER AND MARINE RESOURCES	√
Environmental Compliance				
307-1	Envir Non-compliance with environmental laws and regulations		3.2.2.C.3 ACTIONS AND RESOURCES RELATED TO POLLUTION	√
Supplier Environmental Assessment				

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2023 Universal Registration Document	External assurance
308-1	New suppliers that were screened using environmental criteria		3.2.3.B.3 POLICIES RELATED TO VALUE CHAIN WORKERS 3.2.4.D MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	√
Social				
Employment				
401-1	New employee hires and employee turnover		3.2.3.A.8 CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES 3.2.3.A.11 DIVERSITY METRICS	√
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		3.2.3.A.3 POLICIES RELATED TO OWN WORKFORCE 3.2.3.A.12 ADEQUATE WAGES 3.2.3.A.13 SOCIAL PROTECTION 3.2.3.A.15 TRAINING AND SKILLS DEVELOPMENT METRICS 3.2.3.A.17 WORK-LIFE BALANCE METRICS 5.2 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (NOTE 11. EMPLOYEE REMUNERATION AND BENEFITS)	√
Occupational Health and Safety				
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities		3.2.3.A.16 HEALTH AND SAFETY METRICS 3.2.3.A.17 WORK-LIFE BALANCE METRICS	√
Training and Education				
404-1	Average hours of training per year per employee		3.2.3.A.15 TRAINING AND SKILLS DEVELOPMENT METRICS	√
404-2	Programmes for upgrading employee skills and transition assistance programs		3.2.3.A.3 POLICIES RELATED TO OWN WORKFORCE 3.2.3.A.15 TRAINING AND SKILLS DEVELOPMENT METRICS	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2023 Universal Registration Document	External assurance
404-3	Percentage of employees receiving regular performance and career development reviews		3.2.3.A.3 POLICIES RELATED TO OWN WORKFORCE	√
<b>Diversity and Equal Opportunity</b>				
405-1	Diversity of governance bodies and employees		2. CORPORATE GOVERNANCE AND REMUNERATION 3.2.3.A.3 POLICIES RELATED TO OWN WORKFORCE 3.2.3.A.8 CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES 3.2.3.A.11 DIVERSITY METRICS	√
405-2	Ratio of basic salary and remuneration of women to men		3.2.3.A.12 ADEQUATE WAGES 3.2.3.A.18 REMUNERATION METRICS (PAY GAP AND TOTAL REMUNERATION)	√
<b>Non-discrimination</b>				
406-1	Incidents of discrimination and corrective actions taken		2.4.4 COMPLIANCE PROGRAMME 3.2.3.A.3 POLICIES RELATED TO OWN WORKFORCE 3.2.3.A.5 PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR OWN WORKERS TO RAISE CONCERNS 3.2.3.A.6 TAKING ACTION ON MATERIAL IMPACTS ON OWN WORKFORCE, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO OWN WORKFORCE, AND EFFECTIVENESS OF THOSE ACTIONS 3.2.3.B.3 POLICIES RELATED TO VALUE CHAIN WORKERS	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2023 Universal Registration Document	External assurance
			3.2.4.D.5 INCLUSION OF SUSTAINABILITY CRITERIA IN CONTRACTUAL CLAUSES  6.2.2.E CATEGORY #5: LEGAL AND REGULATORY RISKS	
Human Rights Assessment				
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		3.2.3.A.3 POLICIES RELATED TO OWN WORKFORCE  3.2.3.B.3 POLICIES RELATED TO VALUE CHAIN WORKERS  3.2.4.D MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS  6.2.2.E CATEGORY #5: LEGAL AND REGULATORY RISKS	v
Local Communities				
413-1	Operations with local community engagement, impact assessments, and development programs		3.2.3.C AFFECTED COMMUNITIES  3.2.3.D CONSUMERS AND END-USERS	v
413-2	Operations with significant actual and potential negative impacts on local communities		3.2.3.C AFFECTED COMMUNITIES  3.2.3.D CONSUMERS AND END-USERS	v
Supplier Social Assessment				
414-1	New suppliers that were screened using social criteria		3.2.3.B.3 POLICIES RELATED TO VALUE CHAIN WORKERS  3.2.4.D MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	v
Customer Health and Safety				
416-1	Assessment of the health and safety impacts of product and service categories		3.2.2.C.2 POLICIES RELATED TO POLLUTION  3.2.2.C.3 ACTIONS AND RESOURCES RELATED TO POLLUTION	v

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2023 Universal Registration Document	External assurance
			3.2.3.B.6 TAKING ACTION ON MATERIAL IMPACTS ON VALUE CHAIN WORKERS, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO VALUE CHAIN WORKERS, AND EFFECTIVENESS OF THOSE ACTIONS	
Marketing and Labelling				
417-1	Requirements for product and service information and labelling		3.2.2.A ENVIRONMENTAL CERTIFICATIONS OF BUILDINGS 3.2.3.C AFFECTED COMMUNITIES 3.2.3.D CONSUMERS AND END-USERS	√
Socioeconomic Compliance				
419-1	Non-compliance with laws and regulations in the social and economic area		3.2.2.C.3 ACTIONS AND RESOURCES RELATED TO POLLUTION 6.2.2.E CATEGORY #5: LEGAL AND REGULATORY RISKS	√
<span style="color: red;">■</span> Reported <span style="color: gray;">■</span> Partially reported				



### 3. SASB SUSTAINABILITY ACCOUNTING STANDARD – Real estate

Topic		Code	Accounting metric	Category	Reported	Cross-reference in URW 2023 Universal Registration Document – Section, Title of KPI table, or Graph title	External assurance
<b>Sustainability Disclosure Topics &amp; Accounting Metrics</b>							
Energy management		IF-RE-130a.1.	Energy consumption data coverage as a percentage of total floor area, by property subsector	Quantitative		3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT	√
		IF-RE-130a.2.	(1) Total energy consumed by portfolio area with data coverage	Quantitative		TOTAL ENERGY CONSUMPTION (MWH AND %)	√
			(2) percentage grid electricity			LIKE-FOR-LIKE ENERGY CONSUMPTION AND MIX (MWH AND %)	√
			(3) percentage renewable, by property subsector			SHARE OF TOTAL ENERGY CONSUMPTION DERIVED FROM RENEWABLE SOURCES PER ENERGY SOURCE: ELECTRICITY,	√

Topic		Code	Accounting metric	Category	Reported	Cross-reference in URW 2023 Universal Registration Document – Section, Title of KPI table, or Graph title	External assurance
						DISTRICT HEATING AND COOLING, AND DIRECT ENERGY CONSUMPTION (%)	
		IF-RE-130a.3.	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property subsector	Quantitative		LIKE-FOR-LIKE ENERGY CONSUMPTION AND MIX (MWH AND %)	√
		IF-RE-130a.4.	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property subsector	Quantitative		DATA NOT INCLUDED IN 2023 URD BUT REPORTED THROUGH THE GRESB REAL ESTATE ASSESSMENT: 74% (ENERGY RATING IN THE EU, ENERGY STAR IN THE US)	
		IF-RE-130a.5.	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	Discussion and Analysis		3.2.2.B.8 ENERGY CONSUMPTION AND MIX	√
Water management		IF-RE-140a.1.	Water withdrawal data coverage as a percentage of (1) total floor area, by property subsector	Quantitative		3.2.1.A.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT	√
			Water withdrawal data coverage as a percentage of (2) floor area in regions with High or Extremely High Baseline			3.2.2.D.4 TARGETS RELATED TO WATER AND MARINE RESOURCES	

Topic	Code	Accounting metric	Category	Reported	Cross-reference in URW 2023 Universal Registration Document – Section, Title of KPI table, or Graph title	External assurance
		Water Stress, by property subsector				
	IF-RE-140a.2.	(1) Total water withdrawn by portfolio area with data coverage, by property subsector	Quantitative		3.2.2.D.5 WATER CONSUMPTION	
	IF-RE-140a.2.	(2) Percentage in regions with High or Extremely High Baseline Water Stress, by property subsector	Quantitative		3.2.2.D.4 TARGETS RELATED TO WATER AND MARINE RESOURCES	
	IF-RE-140a.3.	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property subsector	Quantitative		3.2.2.D WATER AND MARINE RESOURCES	
	IF-RE-140a.4.	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis		3.2.2.D WATER AND MARINE RESOURCES	√
Management of Tenant Sustainability Impacts	IF-RE-410a.1.	(1) Percentage of new leases that contain a cost recovery clause for resource efficiency-related capital improvements, and (2) associated leased floor area, by property subsector	Quantitative		The Group implements Green Leases and measures their coverage rate. Green lease terms revolve around energy efficiency and renewable electricity measures, not cost recovery explicitly. Nonetheless, efficiency gains enable to reduce service charges.  FOCUS ON GREEN LEASES	

Topic		Code	Accounting metric	Category	Reported	Cross-reference in URW 2023 Universal Registration Document – Section, Title of KPI table, or Graph title	External assurance
		IF-RE-410a.2.	Percentage of tenants that are separately metered or submetered for (1) grid electricity consumption and (2) water withdrawals, by property subsector	Quantitative		NA	
		IF-RE-410a.3.	Discussion of approach to measuring, incentivizing, and improving sustainability impacts of tenants	Discussion and Analysis		FOCUS ON GREEN LEASES CONNECTING PEOPLE THROUGH EXTRAORDINARY MEANINGFUL SHARED EXPERIENCES	√
Climate Change Adaptation		IF-RE-450a.1.	Area of properties located in 100-year flood zones, by property subsector	Quantitative		NA	
		IF-RE-450a.2.	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Discussion and Analysis		3.2.1.B.5 RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING 3.2.2.B.12 ANTICIPATED FINANCIAL EFFECTS FROM MATERIAL PHYSICAL AND TRANSITION RISKS AND POTENTIAL CLIMATE-RELATED OPPORTUNITIES	√
<b>Activity metrics</b>							
-		IF-RE-000.A	Number of assets, by property subsector	Quantitative		1.1 KEY FACTS 1.4 BUSINESS OVERVIEW 1.5 PORTFOLIO	√
		IF-RE-000.B	Leasable floor area, by property subsector	Quantitative		1.5 PORTFOLIO	√
		IF-RE-000.C	Percentage of indirectly managed assets, by property subsector	Quantitative		1.5 PORTFOLIO	√

Topic		Code	Accounting metric	Category	Reported	Cross-reference in URW 2023 Universal Registration Document – Section, Title of KPI table, or Graph title	External assurance
		IF-RE-000.D	Average occupancy rate, by property subsector	Quantitative		1.5 PORTFOLIO 4.1.1.C BUSINESS REVIEW BY SEGMENT	√
<p>■ Reported    ■ Partially reported    □ Not reported</p>							