

Sustainability index

GRI Universal Standards 2021 and EPRA Best Practice Recommendations on Sustainability Reporting

GRI Standard	Disclosure	Reference to EPRA disclosure	Page reference	Derogation		Explanation
				Derogation from requirement	Reason	
GENERAL DISCLOSURES						
The organisation and its reporting practices						
GRI 2: General disclosures 2021	2-1	Organisational details	2			
GRI 2: General disclosures 2021	2-2	Entities included in the organisation's sustainability reporting	Inside cover, 168			
GRI 2: General disclosures 2021	2-3	Reporting period, frequency and contact point	168			
GRI 2: General disclosures 2021	2-4	Restatements of information	168			
GRI 2: General disclosures 2021	2-5	External assurance	199			
Activities and workers						
GRI 2: General disclosures 2021	2-6	Activities, value chain and other business relationships	2, 12, 44-72, 168, 175			
GRI 2: General disclosures 2021	2-7	Employees	123, 187-188	Castellum does not report on employees by region.	The majority of Castellum's employees are employed in Sweden. The number of employees in Finland and Denmark is small, and not reported separately. The number of employees in Denmark and Finland is reported in Note 12 on page 124.	Reporting employees by region is not deemed to be something that Castellum can therefore report on.
GRI 2: General disclosures 2021	2-8	Workers who are not employees	187-188, 190-192	Castellum does not report on workers who are not employees.	Castellum does not have any workers who are not employees.	Castellum's own operations are carried out solely with employees. Castellum has a responsibility towards working environments for suppliers who work on the company's properties, and reports on absences and injuries for this group.
Governance						
GRI 2: General disclosures 2021	2-9	Governance structure and composition	Gov-Board (Composition of the highest governance body)	146, 149, 160-161, 172		
GRI 2: General disclosures 2021	2-10	Nomination and selection of the highest governance body	Gov-Select (Nomination and selection of the highest governance body)	148, 188		
GRI 2: General disclosures 2021	2-11	Chair of the highest governance body		160-161		
GRI 2: General disclosures 2021	2-12	Role of the highest governance body in overseeing the management of impacts		170, 172		
GRI 2: General disclosures 2021	2-13	Delegation of responsibility for managing impacts		172	Castellum's Board of Directors does not approve the materiality analysis. Castellum's Head of Sustainability and Executive Management approve adjustments to the materiality analysis as needed. The Board of Directors, on the other hand, issues the company's sustainability policy.	
GRI 2: General disclosures 2021	2-14	Role of the highest governance body in sustainability reporting		140, 170, 172		
GRI 2: General disclosures 2021	2-15	Conflicts of interest	Gov-Col (Process for managing conflicts of interest)	146, 160-161		
GRI 2: General disclosures 2021	2-16	Communication of critical concerns		31, 172		
GRI 2: General disclosures 2021	2-17	Collective knowledge of the highest governance body		160-161		
GRI 2: General disclosures 2021	2-18	Evaluation of the performance of the highest governance body		149		
GRI 2: General disclosures 2021	2-19	Remuneration policies		151, 153, 158-159, 164-165		

GRI Universal Standards 2021 and EPRA Best Practice Recommendations on Sustainability Reporting

GRI Standard	Disclosure	Reference to EPRA disclosure	Page reference	Derogation		
				Derogation from requirement	Reason	Explanation
Governance, cont.						
GRI 2: General disclosures 2021	2-20	Process to determine remuneration		151, 153, 158-159, 164-165		
GRI 2: General disclosures 2021	2-21	Annual total compensation ratio	Diversity-Pay (Gender pay ratio)	124, 164-165, 189		
Strategy, policies and practices						
GRI 2: General disclosures 2021	2-22	Statement on sustainable development strategy		6-7		
GRI 2: General disclosures 2021	2-23	Policy commitments		31, 172		
GRI 2: General disclosures 2021	2-24	Embedding policy commitments		31, 172		
GRI 2: General disclosures 2021	2-25	Processes to remediate negative impacts		31, 157, 172-177		
GRI 2: General disclosures 2021	2-26	Mechanisms for seeking advice and raising concerns		31, 157, 172		
GRI 2: General disclosures 2021	2-27	Compliance with laws and regulations		31, 59		
GRI 2: General disclosures 2021	2-28	Membership associations		32		
Stakeholder engagement						
GRI 2: General disclosures 2021	2-29	Approach to stakeholder engagement		169-170		
GRI 2: General disclosures 2021	2-30	Collective bargaining agreements		30		
Material topics						
GRI 3: Material Topics 2021	3-1	Process to determine material topics		170		
GRI 3: Material Topics 2021	3-2	List of material topics		169-170		
GRI 3: Material Topics 2021	3-3	Management of material topics		20-32, 172-175		
SPECIFIC DISCLOSURES - GRI 200: Economic topics						
GRI 201: Economic Performance 2016						
	201-1	Direct economic value generated and distributed		186		
	201-2	Financial implications and other risks and opportunities due to climate change		59, 81, 84-86, 198		
	201-3	Defined benefit plan obligations and other retirement plans		124-125		
GRI 205: Anti-corruption 2016						
	205-1	Operations assessed for risks related to corruption		26-27		
	205-3	Confirmed incidents of corruption and actions taken		31, 172		
GRI 206: Anti-competitive Behavior 2016						
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		31, 172		
GRI 207: Tax 2019						
	207-1	Approach to tax		97-98, 123		
	207-2	Tax governance, control, and risk management		80, 97-98, 123		
	207-3	Stakeholder engagement and management of concerns to tax		97-98, 123		
	207-4	Country-by-country reporting		186		

GRI Universal Standards 2021 and EPRA Best Practice Recommendations on Sustainability Reporting

GRI Standard	Disclosure	Reference to EPRA disclosure	Page reference	Derogation	
				Derogation from requirement	Reason
SPECIFIC DISCLOSURES - GRI 300: ENVIRONMENTAL TOPICS					
GRI 302: Energy 2016					
302-1	Energy consumption within the organisation	Elec-Abs (Total electricity consumption) DH&C-Abs (Total district heating & cooling consumption) Fuels-Abs (Total fuel consumption)	22-23, 177-178, 193		
302-2	Energy consumption outside of the organisation	Elec-Abs (Total electricity consumption) DH&C-Abs (Total district heating & cooling consumption) Fuels-Abs (Total fuel consumption) Elec-LfL (Like-for-like total electricity consumption) DH&C-LfL (Like-for-like total district heating & cooling consumption) Fuels-LfL (Like-for-like total fuel consumption) Energy-Int (Building energy intensity)	177-178, 193		
302-3	Energy intensity	Energy-Int (Building energy intensity)	177-178		
302-4	Reduction of energy consumption		22		
GRI 303: Water and Effluents 2018					
303-1	Interactions with water as a shared resource	Water-Abs (Total water consumption) Water-LfL (Like-for-like total water consumption)			
303-5	Water consumption	Water-Abs (Total water consumption) Water-LfL (Like-for-like total water consumption) Water-Int (Building water intensity)	24, 182		Castellum's properties are not localised in areas characterised by high or extremely high water shortages or water stress.
GRI 304: Biodiversity 2016					
304-2	Significant impacts of activities, products and services on biodiversity		173		
GRI 305: Emissions 2016					
305-1	Direct (Scope 1) GHG emissions	GHG-Dir-Abs (Total direct greenhouse gas (GHG) emissions) GHG-Dir-LfL (Like-for-like direct greenhouse gas (GHG) emissions) GHG-Int (Greenhouse gas (GHG) emissions intensity from building energy consumption)	22-23, 177-180, 193		
305-2	Energy indirect (Scope 2) GHG emissions	GHG-Indir-Abs (Total indirect greenhouse gas (GHG)) GHG-Indir-LfL (Like-for-like indirect greenhouse gas (GHG) emissions) GHG-Int (Greenhouse gas (GHG) emissions intensity from building energy consumption)	22-23, 177-180, 193		
305-3	Other indirect (Scope 3) GHG emissions		177-180, 193		
305-4	GHG emissions intensity	GHG-Int (Greenhouse gas (GHG) emissions intensity from building energy consumption)	179		
305-5	Reduction of GHG emissions		22, 179-181, 193		
GRI 306: Waste 2020					
306-1	Waste generation and significant waste-related impacts		24		
306-2	Management of significant waste-related impacts		24		
306-3	Waste generated	Waste-Abs (Total weight of waste by disposal route) Waste-LfL (Like-for-like total weight of waste by disposal route)	183		
306-4	Waste diverted from disposal	Waste-Abs (Total weight of waste by disposal route) Waste-LfL (Like-for-like total weight of waste by disposal route)	183		
306-5	Waste directed to disposal	Waste-Abs (Total weight of waste by disposal route) Waste-LfL (Like-for-like total weight of waste by disposal route)	183		
GRI 307: Environmental Compliance 2016					
307-1	Environmental Compliance		31, 59		
GRI 308: Supplier Environmental Assessment 2016					
308-1	New suppliers that were screened using environmental criteria		26-27		

GRI Universal Standards 2021 and EPRA Best Practice Recommendations on Sustainability Reporting

GRI Standard	Disclosure	Reference to EPRA disclosure	Page reference	Derogation	
				Derogation from requirement	Reason
SPECIFIC DISCLOSURES - GRI 400: Social topics					
GRI 401: Employment 2016					
401-1	New employee hires and employee turnover	Emp-Turnover (Employee turnover and retention)	188		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		29, 189		
401-3	Parental leave		29	Castellum applies Swedish legislation regarding parental leave, and in addition tops up parents' allowances with salary supplements.	Monitoring employees based on their parental leave is not considered relevant.
GRI 403: Occupational Health and Safety 2018					
403-1	Occupational health and safety management system		173, 175		
403-2	Hazard identification, risk assessment, and incident investigation	H&S-Emp (Employee health and safety)	28, 75-77, 82, 173, 190-192		
403-3	Occupational health services		28		
403-4	Worker participation, consultation, and communication on occupational health and safety		190-192		
403-5	Worker training on occupational health and safety		190-192		
403-6	Promotion of worker health		28, 190-192		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		190-192		
403-8	Workers covered by an occupational health and safety management system		190		
403-9	Work-related injuries	H&S-Emp (Employee health and safety)	190-192		
403-10	Work-related ill health	H&S-Emp (Employee health and safety)	190-192		
GRI 404: Training and Education 2016					
404-1	Average hours of training per year per employee	Emp-Training (Training and development)	30, 187		
404-2	Programs for upgrading employee skills and transition assistance programs		30		
404-3	Percentage of employees receiving regular performance and career development reviews	Emp-Dev (Employee performance appraisals)	192		
GRI 405: Diversity and Equal Opportunity 2016					
405-1	Diversity of governance bodies and employees	Diversity-Emp (Employee gender diversity)	188		
405-2	Ratio of basic salary and remuneration of women to men	Diversity-Pay (Gender pay ratio)	189		
GRI 413: Local Communities 2016					
413-1	Operations with local community engagement, impact assessments, and development programs	Comty-Eng (Community engagement, impact assessments and development programs)	30		
413-2	Operations with significant actual and potential negative impacts on local communities		31-32, 175	Castellum's operations do not have any negative social impact on local communities, but instead promote bringing them to life.	
GRI 414: Supplier Social Assessment 2016					
414-1	New suppliers that were screened using social criteria		26-27		
414-2	Negative social impacts in the supply chain and actions taken		26-27, 175		
GRI 416: Customer Health and Safety, 2016					
416-1	Assessment of the health and safety impacts of product and service categories		31		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	H&S Asset (Asset health and safety assessments) H&S-Comp (Asset health and safety compliance)	31		
Company-specific disclosures					
GRI C1	Product responsibility	Cert-Tot (Type and number of sustainably certified assets)	186		