

GRI- and EPRA content index

Statement of use: Castellum has reported in accordance with the GRI Standards for the period 1 of January until 31 of December.

GRI 1 used: GRI 1: Foundation 2021

GRI Standard 2021 och EPRA Best Practice Recommendations on Sustainability Reporting

GRI Standard Title	Disclosure	Reference to EPRA disclosure	Location	Omission		
				Requirements omitted	Reason	Explanation
GENERAL DISCLOSURES						
The organization and its reporting practices						
	2-1	Organizational details	44-45, 120			
	2-2	Entities included in the organization's sustainability reporting	57, 72			
	2-3	Reporting period, frequency and contact point	57			
	2-4	Restatements of information	57			
	2-5	External assurance	57, 101			
Activities and workers						
	2-6	Activities, value chain, and other business relationships	2, 11, 26, 36-38, 40, 44-47, 57, 67, 72			
	2-7	Employees	24, 83-84, 161			
	2-8	Workers who are not employees		Omission 2-8	Not applicable	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						
	2-9	Governance structure and composition	Gov-Board (Composition of the highest governance body)	60-61, 120, 122-123, 127, 134-137, 161		
	2-10	Nomination and selection of the highest governance body	Gov-Select (Nomination and selection of the highest governance body)	122-123, 134-135		
	2-11	Chair of the highest governance body		134, 136		
	2-12	Role of the highest governance body in overseeing the management of impacts		60-61, 72, 122		
	2-13	Delegation of responsibility for managing impacts		60-61		
	2-14	Role of the highest governance body in sustainability reporting		60		
	2-15	Conflicts of interest	Gov-Col (Process for managing conflicts of interest)	120-122, 134-135		
	2-16	Communication of critical concerns		60-61		
	2-17	Collective knowledge of the highest governance body		60		
	2-18	Evaluation of the performance of the highest governance body		123		
	2-19	Remuneration policies		127, 132-133, 160-162, Remuneration report		
	2-20	Process to determine remuneration		132, Minutes from the annual general meeting 2022		
	2-21	Annual total compensation ratio	Diversity-Pay (Gender pay ratio)	85		

GRI Standard 2021 och EPRA Best Practice Recommendations on Sustainability Reporting

GRI Standard Title	Disclosure	Reference to EPRA disclosure	Location	Omission		
				Requirements omitted	Reason	Explanation
Strategy, policies and practices						
	2-22	Statement on sustainable development strategy	6-7			
	2-23	Policy commitments	25, 60-62, 67, 70-72, 120 Sustainability Policy, Code of conduct for employees, Code of conduct for suppliers			
	2-24	Embedding policy commitments	25, 60-62, 67, 70			
	2-25	Processes to remediate negative impacts	60-61, 63-67, 72			
	2-26	Mechanisms for seeking advice and raising concerns	25, 62			
	2-27	Compliance with laws and regulations	46, 89			
	2-28	Membership associations	26, 71			
Stakeholder engagement						
	2-29	Approach to stakeholder engagement	59			
	2-30	Collective bargaining agreements	87			
MATERIAL TOPICS						
	3-1	Process to determine material topics	59-60			
	3-2	List of material topics	59-60			
	3-3	Management of material topics				Economic: Economic performance, Anti-corruption, Anti-competitive behavior, tax: 11, 21-22, 25-26, 62, 65-67, 70-72, 82, 106 Environmental: Energy, Water and Effluents, Biodiversity, Waste, Supplier environmental assessment: 11, 19-22, 62-67, 72 Social: Employment, Occupational Health and Safety, Training and education, Diversity and equal opportunity, Local communities, Supplier Social Assessment, Customer Health and Safety: 11, 23-26, 68-72
SPECIFIC DISCLOSURES - GRI 200: Economic						
GRI 201: Economic performance 2016						
	201-1	Direct economic value generated and distributed	82			
	201-2	Financial implications and other risks and opportunities due to climate change	116-118	Omission 201-2 a.v	Information unavailable	Castellum do not report costs of actions taken to manage climate adaption. Systems for calculating the data is currently missing but will be implemented in the coming years
GRI 205: Anti-corruption 2016						
	205-1	Operations assessed for risks related to corruption	67, 70-71, 89, 113, 116			
	205-3	Confirmed incidents of corruption and actions taken	89			
GRI 206: Anti-competitive Behavior 2016						
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	89			
GRI 207: Tax 2019						
	207-1	Approach to tax	105-106, 159-160			
	207-2	Tax governance, control, and risk management	105-106, 159-160			
	207-3	Stakeholder engagement and management of concerns related to tax	82, 105-106, 159-160			
	207-4	Country-by-country reporting	82			

GRI Standard 2021 och EPRA Best Practice Recommendations on Sustainability Reporting

GRI Standard Title	Disclosure	Reference to EPRA disclosure	Location	Omission		
				Requirements omitted	Reason	Explanation
SPECIFIC DISCLOSURES - 300: ENVIRONMENTAL						
GRI 302: Energy 2016						
	302-1	Energy consumption within the organization	Elec-Abs (Total electricity consumption) DH&C-Abs (Total district heating & cooling consumption) Fuels-Abs (Total fuel consumption)	74-76, 78, 90		
	302-2	Energy consumption outside of the organization	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)	74-76, 78		
	302-3	Energy intensity	Energy-Int (Building energy intensity)	74-76		
	302-4	Reduction of energy consumption		20		
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)	20, 64, 80		
	303-2	Management of water discharge-related impacts		64		
	303-5	Water consumption	Water-Abs (Total water consumption) Water-LfL (Like-for-like total water consumption) Water-Int (Building water intensity)	64, 80		
GRI 304: Biodiversity 2016						
	304-2	Significant impacts of activities, products, and services on biodiversity		67		
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)	57, 74, 77-79		
	305-2	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)	57, 77-79		
	305-3	Other indirect (Scope 3) GHG emissions		57, 77-79		
	305-4	GHG emissions intensity	GHG-Int (Greenhouse gas (GHG) emissions intensity from building energy consumption)	78-79		
	305-5	Reduction of GHG emissions		77-79		
GRI 306: Waste 2020						
	306-1	Waste generation and significant waste-related impacts		20, 64		
	306-2	Management of significant waste-related impacts		20, 64		
	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)	81		
	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)	81		
	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)	77, 81		
GRI 308: Supplier environmental assessment 2016						
	308-1	New suppliers that were screened using environmental criteria		67		

GRI Standard 2021 och EPRA Best Practice Recommendations on Sustainability Reporting

GRI Standard Title	Disclosure	Reference to EPRA disclosure	Location	Omission		
				Requirements omitted	Reason	Explanation
SPECIFIC DISCLOSURES - 400: Social						
GRI 401: Employment 2016						
	401-1	New employee hires and employee turnover	Emp-Turnover (Employee turnover and retention)	84		
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		69, 162		
GRI 403: Occupational Health and Safety 2018						
	403-1	Occupational health and safety management system		60-62, 68		
	403-2	Hazard identification, risk assessment, and incident investigation	H&S-Emp (Employee health and safety)	68-69		
	403-3	Occupational health services		68		
	403-4	Worker participation, consultation, and communication on occupational health and safety		68		
	403-5	Worker training on occupational health and safety		68		
	403-6	Promotion of worker health		69		
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		68-69		
	403-8	Workers covered by an occupational health and safety management system		68		
	403-9	Work-related injuries	H&S-Emp (Employee health and safety)	68, 88		
	403-10	Work-related ill health	H&S-Emp (Employee health and safety)	68, 88		
GRI 404: Training and education 2016						
	404-1	Average hours of training per year per employee	Emp-Training (Training and development)	83		
	404-2	Programs for upgrading employee skills and transition assistance programs		25, 69, 71		
	404-3	Percentage of employees receiving regular performance and career development reviews	Emp-Dev (Employee performance appraisals)	87		
GRI 405: Diversity and equal opportunity 2016						
	405-1	Diversity of governance bodies and employees	Diversity-Emp (Employee gender diversity)	84		
	405-2	Ratio of basic salary and remuneration of women to men	Diversity-Pay (Gender pay ratio)	85		
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)	26, 59, 71		
	413-2	Operations with significant actual and potential negative impacts on local communities		71-72		
GRI 414: Supplier Social Assessment 2016						
	414-1	New suppliers that were screened using social criteria		67		
	414-2	Negative social impacts in the supply chain and actions taken		67, 72, 89		
GRI 416: Customer Health and Safety 2016						
	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)	89		
Company-specific disclosures						
	GRI C1	Product responsibility	Cert-Tot (Type and number of sustainably certified assets)	11, 21, 82		