

# Reporting according to the Task Force on Climate-Related Financial Disclosures (TCFD)

For the fifth time, Castellum has adapted the company’s reporting in accordance with the recommendations in the TCFD framework to describe how we work strategically with climate-related risks and opportunities. In 2021, TCFD published industry-specific recommendations. The table below describes the scope of the reporting and page references are made for the respective areas. Castellum has worked further on scenario analyses linked to climate change, which is reported on pages 69–70 and 77.

Governance	Strategy	Risk management	Indicators & goals
Recommended disclosures	Recommended disclosures	Recommended disclosures	Recommended disclosures
A. The Board’s monitoring of climate-related risks and opportunities  Pages 41, 46, 48, 69, 111–114	A. Climate-related risks and opportunities the organisation has identified.  Pages 69–70	A. The organisation’s processes for identifying climate-related risks.  Pages 41–46, 55–57, 66–77	A. The organization’s indicators for evaluating climate-related risks and opportunities.  Pages 9–13, 52–54, 66–77
B. Management’s role regarding assessing and managing climate-related risks and opportunities.  Pages 41, 46, 48–52, 66–77	B. Impact from risks and opportunities on the organization’s operations, strategy and financial planning  Pages 5–6, 9–13, 66–77, 78–82	B. The organisation’s processes for managing climate-related risks.  Pages 41–46, 59–61, 66–77, 78–82	B. Emissions of Scope 1, 2 and 3 under the Greenhouse Gas Protocol.  Pages 75–77
	C. Preparation of the organization’s strategy in consideration of various climate-related scenarios.  Pages 13, 46, 52, 66–77	C. Integration of the above processes in the organisation’s general risk management.  Pages 41–46, 69–70	C. Goals for managing climate-related risks and opportunities.  Pages 9–13, 52–54

# GRI and EPRA index

Statement of use: Castellum Aktiebolag has reported in accordance with GRI Standards 2021 for the period 1 January-31 December 2023.  
GRI 1 used: GRI 1: Foundation 2021

GRI Standard 2021 and EPRA Best Practice Recommendations on Sustainability Reporting						
GRI Standard Title	Disclosure	Reference to EPRA disclosure	Location	Omission		
				Requirements omitted	Reason	Explanation
<b>GRI 2: GENERAL DISCLOSURES 2021</b>						
<b>The organisation and its reporting practices</b>						
	2-1	Organizational details	20–21, 110			
	2-2	Entities included in the organization’s sustainability reporting	48–49			
	2-3	Reporting period, frequency and contact point	48			
	2-4	Restatements of information	75			
	2-5	External assurance	48, 108			
<b>Activities and workers</b>			4, 12, 19–26, 51–52, 90–91			
	2-6	Activities, value chain and other business relationships				
	2-7	Employees	86, 146–147			
	2-8	Workers who are not employees	87	Omissions from 2-8 n/a	Not applicable.	Castellum’s own operations are essentially conducted solely with the company’s own employees. Castellum has a work environment responsibility for suppliers who work on the company’s properties, and reports on absences and injuries for this group. Refer to pages 90–91.
<b>Governance</b>			50, 110–112, 116, 121–124, 147–148			
	2-9	Governance structure and composition	Gov-Board (composition of the highest governance body)			
	2-10	Nomination and selection of the highest governance body	Gov-Select (Nomination and selection of the highest governance body)	111–112, 121–122		
	2-11	Chair of the highest governance body		121, 123		
	2-12	Role of the highest governance body in overseeing the management of impacts		50, 112		
	2-13	Delegation of responsibility for managing impacts		50		
	2-14	Role of the highest governance body in sustainability reporting		50		
	2-15	Conflicts of interest	Gov-Col (Process for managing conflicts of interest)	110–112, 121–122		
	2-16	Communication of critical concerns		50, 95–96		
	2-17	Collective knowledge of the highest governance body		112		
	2-18	Evaluation of the performance of the highest governance body		113		
	2-19	Remuneration policies		116–118, 146–148, Remuneration report		
	2-20	Process to determine remuneration		116–117, Minutes from 2024 General Meeting		
	2-21	Annual total compensation ratio	Diversity-Pay (Gender pay ratio)	89		

GRI Standard 2021 and EPRA Best Practice Recommendations on Sustainability Reporting							
			Omission				
GRI Standard Title	Disclosure		Reference to EPRA disclosure	Location	Requirements omitted	Reason	Explanation
Strategy, policies and practices							
	2-22	Statement on sustainable development strategy		5–7			
	2-23	Policy commitments		48, 50–51, 83–84, 90–91			
	2-24	Embedding policy commitments		50–51, 90–91, 95–96			
	2-25	Processes to remediate negative impacts		50–51, 68, 71–72, 85, 91, 93–94			
	2-26	Mechanisms for seeking advice and raising concerns		50–51, 85, 97			
	2-27	Compliance with laws and regulations		96–97			
	2-28	Membership associations		98			
Stakeholder engagement							
	2-29	Approach to stakeholder engagement		56			
	2-30	Collective bargaining agreements		87			
GRI 3: MATERIAL TOPICS 2021							
	3-1	Process to determine material topics		56, 58			
	3-2	List of material topics		56–57			
SPECIFIC DISCLOSURES – GRI 200: Economic topics							
GRI 201: Economic performance 2016				12, 42–45, 48, 50–51, 57, 84, 90–91, 95–96			
	3-3	Management of material topics					
	201-1	Direct economic value generated and distributed		95			
	201-2	Financial implications and other risks and opportunities due to climate change		69, 77	Omission from 201-2 Information missing	Information unavailable.	Castellum does not recognise costs for implemented climate adaptation measures. Data collection systems are currently missing but will be developed in coming years.
GRI 205: Anti-corruption 2016							
	3-3	Management of material topics		44, 46, 49–51, 53, 57, 84–85, 90–91, 95–96			
	205-1	Operations assessed for risks related to corruption		46, 84–85, 91, 95–97			
	205-3	Confirmed incidents of corruption and actions taken		97			
GRI 206: Anti-competitive Behavior 2016							
	3-3	Management of material topics		49–51, 57, 84, 90–91, 95–96			
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		97			
GRI 207: Tax 2019							
	3-3	Management of material topics		36, 44, 57, 95–96, 120, 145–146			
	207-1	Approach to tax		36, 120, 145–146			
	207-2	Tax governance, control, and risk management		36, 120, 145–146			
	207-3	Stakeholder engagement and management of concerns to tax		36, 96, 145–146			
	207-4	Country-by-country reporting		96			

GRI Standard 2021 and EPRA Best Practice Recommendations on Sustainability Reporting

				Omission		
GRI Standard Title	Disclosure	Reference to EPRA disclosure	Location	Requirements omitted	Reason	Explanation
<b>SPECIFIC DISCLOSURES – 300: ENVIRONMENT</b>						
<b>GRI 302: Energy 2016</b>						
	3-3	Management of material topics				12, 48, 50–51, 53, 57, 68–73
	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)			73, 77
	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)			60, 73–74, 77
	302-3	Energy intensity	Energy-Int (Building energy intensity)			72–74
	302-4	Reduction of energy consumption				72–73
<b>GRI 303: Water and Effluents 2018</b>						
	3-3	Management of material topics				12, 48, 50–51, 53, 57, 98
	303-1	Interactions with water as a shared resource	Water-Abs (Total water consumption) Water-LfL (Like-for-like total water consumption)			98–99
	303-2	Management of water discharge-related impacts				98
	303-5	Water consumption	Water-Abs (Total water consumption) Water-LfL (Like-for-like total water consumption) Water-Int (Building water intensity)			98–99
<b>GRI 304: Biodiversity 2016</b>						
	3-3	Management of material topics				12, 48, 50–51, 53, 57, 78
	304-2	Significant impacts of activities, products and services on biodiversity				78
<b>GRI 305: Emissions 2016</b>						
	3-3	Management of material topics				12, 48, 50–51, 53, 57, 66–72, 75
	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)			48, 72–77
	305-2	Indirect (Scope 2) GHG emissions	GHG-Indir-Abs (Total indirect greenhouse gas (GHG)) GHG-Int (Greenhouse gas (GHG) emissions intensity from building energy consumption)			73–77
	305-3	Other indirect (Scope 3) GHG emissions				73, 75
	305-4	GHG emissions intensity	GHG-Int (Greenhouse gas (GHG) emissions intensity from building energy consumption)			74–75, 77
	305-5	Reduction of GHG emissions				75

GRI Standard 2021 and EPRA Best Practice Recommendations on Sustainability Reporting

GRI Standard Title	Disclosure	Reference to EPRA disclosure	Location	Omission		
				Requirements omitted	Reason	Explanation
GRI 306: Waste 2020						
	3-3	Management of material topics		12, 48, 50–51, 53, 57, 79–81		
	306-1	Waste generation and significant waste-related impacts		79–81		
	306-2	Management of significant waste-related impacts		79–81		
	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)	82		
	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)	82		
	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)	75, 82		
GRI 308: Supplier environmental assessment 2016						
	3-3	Management of material topics		12, 48, 50–51, 53, 57, 90–91		
	308-1	New suppliers that were screened using environmental criteria		91		
SPECIFIC DISCLOSURES – 400: Social						
GRI 401: Employment 2016						
	3-3	Management of material topics		12, 48, 50–51, 53, 57, 83–86		
	401-1	New employee hires and employee turnover	Emp-Turnover (Employee turnover and retention)	87		
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		83, 148		
GRI 403: Occupational Health and Safety 2018						
	3-3	Management of material topics		12, 48, 50–51, 53, 57, 83–86		
	403-1	Occupational health and safety management system		51, 84, 86		
	403-2	Hazard identification, risk assessment, and incident investigation	H&S-Emp (Employee health and safety)	84–86, 88		
	403-3	Occupational health services		84–86		
	403-4	Worker participation, consultation, and communication on occupational health and safety		84–85		
	403-5	Worker training on occupational health and safety		84–85		
	403-6	Promotion of worker health		84–86		
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		84–86		
	403-8	Workers covered by an occupational health and safety management system		86		
	403-9	Work-related injuries	H&S-Emp (Employee health and safety)	84–86, 88		
	403-10	Work-related ill health	H&S-Emp (Employee health and safety)	84–86, 88		

GRI Standard 2021 and EPRA Best Practice Recommendations on Sustainability Reporting						
GRI Standard Title	Disclosure	Reference to EPRA disclosure	Location	Omission		
				Requirements omitted	Reason	Explanation
GRI 404: Training and education 2016						
	3-3	Management of material topics				12, 48, 50–51, 53, 57, 83–86
	404-1	Average hours of training per year per employee	Emp-Training (Training and development)			88
	404-2	Programs for upgrading employee skills and transition assistance programs				84, 98
	404-3	Percentage of employees receiving regular performance and career development reviews	Emp-Dev (Employee performance appraisals)			84, 88
GRI 405: Diversity and equal opportunity 2016						12, 48, 50–51, 53, 57, 83–86
	3-3	Management of material topics				
	405-1	Diversity of governance bodies and employees	Diversity-Emp (Employee gender diversity)			87
	405-2	Ratio of basic salary and remuneration of women to men	Diversity-Pay (Gender pay ratio)			89
GRI 413: Local communities 2016						12, 50–51, 53, 57, 92–93, 98
	3-3	Management of material topics				
	413-1	Operations with local community engagement, impact assessments, and development programs	Comty-Eng (Community engagement, impact assessments and development programs)			92–93
	413-2	Operations with significant actual and potential negative impacts on local communities				93
GRI 414: Supplier Social Assessment 2016						12, 50–51, 53, 57, 90–91
	3-3	Management of material topics				
	414-1	New suppliers that were screened using social criteria				91
	414-2	Negative social impacts in the supply chain and actions taken				90–91, 96
GRI 416: Customer Health and Safety 2016						12, 50–51, 53, 57, 92–94
	3-3	Management of material topics				
	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)			88-89, 92-94
Entity-specific disclosures						
	3-3	Management of material topics				50–51, 57, 92
	Own disclosure	Certified buildings	Cert-Tot (Type and number of sustainably certified assets)			81