



UNIBAIL-RODAMCO-WESTFIELD



THE PREMIER GLOBAL DEVELOPER AND OPERATOR
OF FLAGSHIP SHOPPING DESTINATIONS

CROSS-REFERENCES TABLES FOR THE CSR
REPORTING 2018

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1. EPRA STANDARDS

Code	Indicator	Description	Reported	Cross- reference	External assurance
PERFORMANCE MEASURES					
Elec-Abs	Total Electricity consumption (<i>annual kWh</i>)	Total amount of electricity consumed from renewable and non-renewables sources, whether imported and generated onsite		Energy consumption (MWh)	√
				KPI: Electricity from renewable sources as a proportion of total electricity consumption of common areas and installations of assets managed by the Group (%)	√
		Proportion of electricity consumption from purchased and self-generated renewable sources		KPI: Electricity from renewable sources as a proportion of total electricity consumption of common areas and installations of assets managed by the Group (%)	√
		Self-generated electricity that is exported/sold		Renewable electricity produced (MWh) and greenhouse gas emissions avoided (TCO ₂ eq)	√
Elec-Lfi	Like-for-like total electricity consumption (<i>annual kWh</i>)	Total electricity consumed on a like-for-like scope		Energy consumption (MWh)	√
DH&C-Abs	Total district heating & cooling consumption (<i>annual kWh</i>)	Total amount of indirect energy consumed from district heating & cooling systems		Energy consumption (MWh) Energy from renewable sources as a proportion of total consumption from heating and cooling networks of assets managed by the Group (%)	√
		Proportion of energy consumption from district heating and cooling from renewable sources		Energy from renewable sources as a proportion of total consumption from heating and cooling networks of assets managed by the Group (%)	√
DH&C-Lfi	Like-for-like total district heating & cooling consumption (<i>annual kWh</i>)	Total amount of district heating & cooling consumed on a like-for-like scope		Energy consumption (MWh)	√
Fuels-Abs	Total fuel consumption (<i>annual kWh</i>)	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		Energy from renewable sources as a proportion of total direct energy consumption of assets managed by the Group (%)	√
Fuels-Lfi	Like-for-like total fuel consumption (<i>annual kWh</i>)	Total amount of fuels consumed on a like-for-like scope		Energy consumption (MWh)	√
Energy-Int	Building energy intensity (<i>kWh/person/year or kWh/m²/year or kWh/revenue/year</i>)	Amount of energy normalised by an appropriate denominator		KPI: Energy efficiency per usage for Shopping Centers (kWh/visit/year), for Offices (kWh/occupant/year), and for Convention & Exhibition Centres (kWh/m ² DOP/year)	√
				Energy efficiency by floor area (kWh/m ² /year)	√
GHG-Dir-Abs	Total direct greenhouse gas (GHG) emissions (<i>annual metric tonnes CO₂eq</i>)	Total amount of direct greenhouse gas emissions emitted from fuels burned on site		Greenhouse gas emissions from energy consumption of standing assets (scopes 1 & 2) (Tonnes of CO ₂ eq)	√
				2018 Group carbon footprint following "Market-Based" and "Location-Based" methods	√

Code	Indicator	Description	Reported	Cross- reference	External assurance
		Fugitive emissions		Greenhouse gas emissions generated by leaks of refrigerant fluids (Tonnes of CO ₂ eq)	√
				2018 Group carbon footprint following "Market-Based" and "Location-Based" methods	√
GHG-Indir-Abs	Total indirect greenhouse gas (GHG) emissions (<i>annual metric tonnes CO₂eq</i>)	Total amount of indirect greenhouse gas emissions generated by off-site generation of electricity, heat or steam		Greenhouse gas emissions from energy consumption of standing assets (scopes 1 & 2) (Tonnes of CO ₂ eq)	√
				2018 Group carbon footprint following "Market-Based" and "Location-Based" methods	√
GHG-Dir-LfL	Like-for-like total direct greenhouse gas (GHG) emissions (<i>annual metric tonnes CO₂eq</i>)	Total amount of direct greenhouse gas emissions on a like-for-like scope		Greenhouse gas emissions from energy consumption of standing assets (scopes 1 & 2) (Tonnes of CO ₂ eq)	√
GHG-Indir-LfI	Like-for-like total indirect greenhouse gas (GHG) emissions (<i>annual metric tonnes CO₂eq</i>)	Total amount of indirect greenhouse gas emissions on a like-for-like scope		Greenhouse gas emissions from energy consumption of standing assets (scopes 1 & 2) (Tonnes of CO ₂ EQ)	√
GHG-Int	Greenhouse gas (GHG) emissions intensity from energy consumption of buildings (<i>kg CO₂eq/m²/year, kg CO₂eq/person/year, kg CO₂eq/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 & 2) by usage for Shopping Centers (CO ₂ eq/visit/year), for Offices (CO ₂ eq/occupant/year), and for Convention & Exhibition venues (CO ₂ eq/m ² DOP/year)	√
				Carbon intensity from the energy consumption of standing assets (Scopes 1 & 2) by floor area (kg of CO ₂ eq/m ² /year)	√
				Monitoring dashboard for the "Better Places 2030" objectives: key performance indicators - Pillar 1: "Better Buildings" - Change in carbon intensity from operation (KgCO ₂ eq/m ²)	√
Water-Abs	Total water consumption (<i>annual m³</i>)	Total amount of water withdrawn (including intermediaries and abstraction of cooling water)		Water consumption (m ³) broken down by use (%) and by source	√
		Water sources (ground, rainwater, etc.)		Water consumption (m ³) broken down by use (%) and by source	√
Water-LfI	Like-for-like total water consumption (<i>annual m³</i>)	Total amount of water withdrawn on a like-for-like scope		Water consumption (m ³) broken down by use (%) and by source	√
Water-Int	Building water intensity (<i>litres/person/day or m³/m²/year</i>) or (<i>litres/m³/revenue/year</i>)	Total amount of water withdrawn normalised by an appropriate denominator		Water intensity per usage for Shopping Centres (litre/visit/year), for Offices (litre/occupant/year), and for Convention & Exhibition centres (litre/m ² DOP/year)	√
				Water consumption by floor area (Litre/m ² /year)	√
Waste-Abs	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		KPI: Total waste generated (Tonnes), and share of recycled and valorised waste (%)	√
				KPI: Breakdown of total waste by disposal route (%)	√

Code	Indicator	Description	Reported	Cross- reference	External assurance
Waste-Lfl	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		KPI: Total waste generated (Tonnes), and share of recycled and valorised waste	√
Cert-Tot	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		Environmental certification penetration rate under development within the total Shopping Centre portfolio in value (%)	√
				Environmental certification penetration rate under development within the total Office portfolio in value (%)	√
				Environmental certification rate in operation phase within the total standing Shopping Centre portfolio in value (%)	√
				Environmental certification penetration rate in operation phase within the total standing Office portfolio in value (%)	√
				Rate of BREEAM In-Use environmental certification for Shopping Centres by number of assets and floor area (Group total in Continental Europe)	√
		Total number of assets that have achieved a certification, rating or labelling within a portfolio and level of certification attained		KPI: BREEAM environmental certification of new developments – Shopping Centres	√
				KPI: BREEAM environmental certification of new developments - Offices	√
				HQE environmental certification of new developments – Offices	√
				KPI: BREEAM In-Use environmental certification for standing assets – Shopping Centres (Group total in Continental Europe)	√
				KPI: BREEAM in-use environmental certification for standing assets – Offices (Group total in Continental Europe)	√
	Breakdown of BREEAM In-Use Shopping Centre certifications by score (in number of assets) in comparison with the European retail Real Estate sector	√			
Diversity-Emp	Breakdown of employees by gender	Proportion of male and female employees		Employment by gender	√
Diversity-Pay	Differences in remuneration between men and women	Ratio of average salary for men and average salary for women			
Emp-Training	Employee training and development	Total number of training hours delivered		Training	√
Emp-Dev	Employees performance review	Proportion of employees who have had an annual review		"A structured validation process" (2.4.1.3. Compensation and benefits)	√
				Talent Management (2.4.1.1 Talent management and engagement)	√

Code	Indicator	Description	Reported	Cross- reference	External assurance
Emp-Turnover	Hires and turnover rate	Number and ratio of new hires		Recruitment	√
		Number of employees departures and turnover rate		Departures	√
				Attracting the best talent (2.4.1.1 Talent management and engagement)	√
H&S-Emp	Employees health and safety	Frequency rate of workplace accidents, severity rate, absenteeism rate, equivalent in percentage of working days, type of workplace accidents		Absenteeism	√
				2.4.3.3 Occupational health and safety	√
H&S-Asset	Building safety	Proportion of assets that have undergone a health and safety assessment		KPI: Annual Health, Safety, and Environmental risk management assessment	√
H&S-Comp	Building compliance	Number of incidents of non-compliance related to building health and safety		Corrective measures in case of non-compliance detected through the annual audit (2.2.3.7 Health & Safety and environmental risks and pollution)	√
Comty-Eng	Community commitment, measures of impact and development programmes	Proportion of assets that have conducted measures of impact and development programmes		Community engagement	√
				Monitoring dashboard for the "Better Places 2030" objectives: key performance indicators - Pillar 3: Better Communities: - Percentage of Shopping Centres that have implemented the UR for jobs programme (%) - Percentage of Shopping Centres that have held at least one annual social or environmental event involving local or national charities (%)	√
				Total number of hosted jobs in 2017 in the Group's Shopping Centres in Continental Europe and breakdown	√
Gov-Board	Composition of the highest governance body	Composition of the Supervisory Board		3.1.2.1 Supervisory Board composition and diversity	
Gov-Select	Procedure for selecting and appointing members of the highest governance body	Selection and appointment of the Supervisory Board members		3.1.2.1 Supervisory Board composition and diversity	
Gov-Col	Procedure for managing conflicts of interest	Procedures for preventing and managing conflicts of interest by the Supervisory Board		"Management of conflicts of interest" (3.1.2.5 Additional information related to Management Board and Supervisory Board Members)	
OVERARCHING RECOMMENDATIONS					
Organisational boundaries		Organisational structure by type of asset (subsidiaries, associates, etc.) and financial/operational leases		1.4 Business overview	√
Coverage		Percentage of assets within the organisational boundary included in data disclosed for each sustainability performance measure		2.1.5.1. Summary of the reporting methodology	√
				2.5.1.2 Reporting scope	√
Estimation of Landlord-obtained utility consumption		Methodology used to estimate utility consumption		2.5.1 Unibail-Rodamco-Westfield's reporting methodology in Continental Europe	√

Code	Indicator	Description	Reported	Cross- reference	External assurance
				Exclusions mentioned in each indicator table in footnotes where applicable	√
				Tenants' private electricity consumption (MWh)	√
				Monitoring dashboard for the "Better Places 2030" objectives: key performance indicators - Pillar 1: "Better Buildings - Change in carbon intensity from operation (KgCO ₂ eq/m ²)	√
Third Party Assurance	Level of third party assurance according to AA1000 or ISAE3000			2.1.5.6 External assurance	√
				2.5.4 Independent verifier's report on consolidated non-financial statement presented in the management report	√
Boundaries – reporting on landlord and tenant consumption	Absolute consumption (only Landlord-obtained energy/water)			Energy consumption (MWh)	√
				Water consumption (m ³) broken down by use (%) and by source	√
	Private consumption (tenant-obtained consumption) collected by the Landlord			Tenants' private electricity consumption (MWh)	√
				Water consumption (m ³) broken down by use (%) and by source	√
	Intensity sustainability performance measures (denominators: managed floor area or occupancy)		2.5.1.1 Definitions and Reporting values	√	
Segmental analysis (by property type, geography)	Concordance with property typology adopted in financial reporting			1.4 Business overview	√
				2.5.1.2 Reporting scope	√
Disclosure on own offices	Own office performance measure			1.4 Business overview	√
				Assets included in the 2018 reporting scope for environmental and societal KPIs: Unibail-Rodamco-Westfield's headquarters is reported within the Office portfolio - France	√
Narrative on performance	Commentaries/ explanations on environmental performance			2.2 Reduce carbon emissions across our value chain by building & operating innovative, circular, efficient and connected spaces	√
Location of EPRA Sustainability Performance Measures in company's report	EPRA and environmental measures included in the annual report			2.1.5.5 Alignment with CSR reporting standards and frameworks	
Reporting period	Disclosure of historical data for absolute and intensity performance measures			2.5.1.4 Reporting period and reference year	√
Materiality	Materiality survey and adherence to GRI standards			2.1.3 CSR priorities and opportunities	√
				2.1.4 Priorities of the CSR strategy	√
				2.1.5.5 Alignment with CSR reporting standards and frameworks	
■ Reported	■ Not reported				

2. GRI STANDARDS

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Report - ted	Cross-reference	External assurance
GENERAL DISCLOSURES				
102-1	Name of the organisation		7.1 Information on the company	√
102-2	Activities, brands products and services		1.4 Business overview 1.3 Business model	√
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		1.4 Business overview 1.3 Business model	√
102-7	Scale of the organisation		2.4 Embed sustainability in our organization and nurture responsible talent 1.3 Business model 1.4 Business overview 4.1.2 Business review and 2018 results	√
102-8	Information on employees and other workers		2.4 Embed sustainability in our organization and nurture responsible talent 2.5.2.2 Social data	√
102-9	Supply chain		2.3.1.2 Supply Chain management	√
102-10	Significant changes to the organisation and its supply chain		4.1.2 Business review and 2018 results 2.3.1.2 Supply Chain management	√
102-11	Precautionary Principle or approach		2.1.3.2 CSR Risks and opportunities 2.2.1.3 Risk management and adaptation to climate change 2.2.2.1 Environmental management systems (EMS) 2.2.3.1 Environmental Management Systems (EMS) 6. Risk factors and internal control	√
102-12	External initiatives		2.1.4 Priorities of the csr strategy 2.1.5.3 Results of non-financial evaluations and rankings 2.1.5.5 Alignment with CSR reporting standards and frameworks 2.1.6.1 Ethics and integrity 2.1.6.5 Relations with investor and professional organizations 3. Corporate Governance and remuneration	√
102-13	Membership of associations		2.1.6.5 Relations with investor and professional organizations	
102-14	Statement from senior decision-maker		8.1 Statement of the persons responsible for the Registration Document	
102-15	Key impacts, risks and opportunities		2.1.1 Editorial 2.1.3 CSR priorities and opportunities 2.1.4.Priorities of the CSR strategy 2.1.5.2 Summary of the Group's CSR performance 2.2.1.3 Risk management and adaptation to climate change 2.1.6.1 Ethics and integrity 6.2 Main risk factors & mitigating measures	√
102-16	Values, principles, standards and norms of behaviour		3. Corporate Governance and remuneration 6.1.3 Internal Control System 2.1.3.2 CSR risks and opportunities 2.1.6.1 Ethics and integrity	√
102-17	Mechanisms for advice and concerns about ethics		2.1.3.2 CSR risks and opportunities 2.2.1.3 Risk management and adaptation to climate change 6.2 Main risk factors & mitigating measures	√
102-18	Governance structure		3. Corporate Governance and remuneration 2.1.6 Governance and CSR 2.1.3.2 CSR risks and opportunities	√
102-19	Delegating authority		2.1.6 Governance and CSR	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference	External assurance
102-20	Executive-level responsibility for economic, environmental and social topics		2.1.6 Governance and CSR	√
102-21	Consulting stakeholders on economic, environmental and social topics		2.1.3.1 Materiality matrix 2.1.6.5 Relations with investors and professional organisations 2.1.5.3 Results of non-financial evaluations and rankings 2.3 Contribute to the inclusive and sustainable growth of communities	√
102-22	Composition of the highest governance body and its committees		3.1 Management and Supervisory Bodies	√
102-23	Chair of the highest governance body		3.1 Management and Supervisory Bodies	√
102-24	Nominating and selecting the highest governance body		3.1 Management and Supervisory Bodies	√
102-25	Conflicts of interest		3.1 Management and Supervisory Bodies 3.1.2.5 Additional information related to Management Board and Supervisory Board Members 3.1.2.1 Supervisory Board composition and diversity - Independence analysis of Supervisory Board Members	√
102-26	Role of highest governance body in setting purpose, values and strategy		2.1.6 Governance and CSR 3.1 Management and Supervisory Bodies	√
102-28	Evaluating the highest governance body's performance		2.1.6 Governance and CSR, especially 2.1.6.4 CSR commitment and awareness 3.1 Management and Supervisory Bodies 3.1.2.4 Evaluation of the Supervisory Board 3.2 Remuneration and other benefits granted to the members of the management and supervisory boards	√
102-29	Identifying and managing economic, environmental and social impacts		2.1.6 Governance and CSR 2.1.3 CSR priorities and opportunities 2.2 Reduce carbon emissions across our value chain by building & operating innovative, circular, efficient, and connected spaces 2.3 Contribute to the inclusive and sustainable growth of communities	√
102-30	Effectiveness of risk management processes		2.1.3 CSR priorities and opportunities 2.1.6 Governance and CSR 3. Corporate Governance and remuneration 6.1.3 Internal Control System 6.2 Main risk factors & mitigating measures	√
102-31	Review of economic, environmental and social topics		2.1.6. Governance and CSR	√
102-32	Highest governance body's role in sustainability reporting		2.1.6. Governance and CSR 2.1.3 CSR priorities and opportunities	√
102-33	Communicating critical concerns		2.1.6. Governance and CSR 2.1.3.2 CSR Risks and opportunities 6.2 Main risk factors & mitigating measures	√
102-35	Remuneration policies		2.1.6 Governance and CSR, especially 2.1.6.4 CSR commitment and awareness 3. Corporate Governance and remuneration	√
102-36	Process for determining remuneration		2.4.1.3 Compensation and benefits 3. Corporate Governance and remuneration	√
102-37	Stakeholders' involvement in remuneration		2.4.1.3 Compensation and benefits 3. Corporate Governance and remuneration	√
102-40	List of stakeholder groups		2.3 Contribute to the inclusive and sustainable growth of communities 2.1.6.5 Relations with investors and professional organisations 2.2.3.3 Green leases and tenant commitments 2.1.3.1 Materiality matrix 1.3 Business model	√
102-41	Collective bargaining agreements		2.4.3.4 Human rights and labour conditions	√
102-42	Identifying and selecting stakeholders		2.3 Contribute to the inclusive and sustainable growth of communities 2.1.6.5 Relations with investors and professional organisations	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference	External assurance
			2.2.3.3 Green leases and tenant commitments 2.1.3.1 Materiality matrix	
102-43	Approach to stakeholder engagement		2.3 Contribute to the inclusive and sustainable growth of communities 2.1.6.5 Relations with investors and professional organisations 2.2.3.3 Green leases and tenant commitments 2.1.3.1 Materiality matrix	√
102-44	Key topics and concerns raised		2.1.1 Editorial 2.1.3 CSR priorities and opportunities 2.1.4 Priorities of the CSR strategy 2.1.6 Governance and CSR 2.3. Contribute to the inclusive and sustainable growth of communities 2.1.6.5 Relations with investors and professional organisations 2.2.3.3 Green leases and tenant commitments	√
102-45	Entities included in the consolidated financial statements		1.5 Portfolio 4. Activity review 5.1 Consolidated financial statements 5.2 Notes to the consolidated financial statements	√
102-46	Defining report content and topic boundaries		2.1.1 Editorial 2.1.3 CSR priorities and opportunities 2.1.4 Priorities of the CSR strategy 2.1.5.1 Summary of the reporting methodology 2.5.1 Unibail-Rodamco-Westfield's reporting methodology in Continental Europe	√
102-47	List of material topics		2.1.1 Editorial 2.1.3 CSR priorities and opportunities 2.1.4 Priorities of the CSR strategy	√
102-48	Restatements of information		1.4 Business overview 2.1.5.1 Summary of the reporting methodology 2.5.1 Unibail-Rodamco-Westfield's reporting methodology in Continental Europe 5.2 Notes to the consolidated financial statements	√
102-49	Changes in reporting		2.1.5.1 Summary of the reporting methodology 2.5.1.2 Reporting scope 2.5.1.3 Changes in reporting scope	√
102-50	Reporting period		2.1.5.1 Summary of the reporting methodology 2.5.1.4 Reporting period and reference year 4. Activity review	√
102-51	Date of most recent report		2.5.1.4 Reporting period and reference year	√
102-52	Reporting cycle		2.5.1 Unibail-Rodamco-Westfield's reporting methodology in Continental Europe	√
102-53	Contact point for questions regarding the report		8.1 Statement of the persons responsible for the Registration Document	
102-54	Claims of reporting in accordance with the GRI Standards		2.1.5.5 Alignment with CSR reporting standards and frameworks	
102-55	GRI content index		2.1.5.5 Alignment with CSR reporting standards and frameworks	
102-56	External assurance		2.1.5.6 External assurance	√
MANAGEMENT APPROACH				
Energy & carbon				
103-1	Explanation of the material topic and its boundary		2.1.1 Editorial 2.1.3 CSR priorities and opportunities 2.1.4 Priorities of the CSR strategy 2.2.1 Responding to climate change 2.2.1.2 Carbon assessment 2.5.1 Unibail-Rodamco-Westfield's reporting methodology in Continental Europe	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Report - ted	Cross-reference	External assurance
103-2	The management approach and its components		2.2 Reduce carbon emissions across our value chain by building & operating innovative, circular, efficient and connected spaces 2.4.3.1 Employee commitments and CSR 2.1.3.2 CSR risks and opportunities	√
103-3	Evaluation of the management approach		2.1.5.2 Summary of the Group's CSR performance 2.1.5.3 Results of non-financial evaluations and rankings 2.1.5.6 External assurance 2.1.6.2 Governance of CSR and the "Better Places 2030" programme 2.5.2.1. Environmental data	√
Building labels & standards				
103-1	Explanation of the material topic and its boundary		2.1.1 Editorial 2.1.3 CSR priorities and opportunities 2.1.4 Priorities of the CSR strategy 2.2.1 Responding to climate change 2.5.1 Unibail-Rodamco-Westfield's reporting methodology in Continental Europe	√
103-2	The management approach and its components		2.2.2.2 Environmental certification of buildings under development 2.2.3.2 Environmental certification of buildings during the operation phase	√
103-3	Evaluation of the management approach		2.1.5.2 Summary of the Group's CSR performance 2.1.5.3 Results of non-financial evaluations and rankings 2.1.5.6 External assurance 2.1.6.2 Governance of CSR and the "Better Places 2030" programme 2.2.3.2 Environmental certification of buildings during the operation phase	√
Waste				
103-1	Explanation of the material topic and its boundary		2.1.1 Editorial 2.1.3 CSR priorities and opportunities 2.1.4 Priorities of the CSR strategy 2.5.1 Unibail-Rodamco-Westfield's reporting methodology in Continental Europe	√
103-2	The management approach and its components		2.2.3.6 Waste Management 2.2.2.1 Environmental Management Systems (EMS)	√
103-3	Evaluation of the management approach		2.1.5.2 Summary of the Group's CSR performance 2.1.5.3 Results of non-financial evaluations and rankings 2.1.5.6 External assurance 2.1.6.2 Governance of CSR and the "Better Places 2030" programme 2.5.2.1 Environmental data	√
Sustainable procurement				
103-1	Explanation of the material topic and its boundary		2.1.1. Editorial 2.1.3 CSR priorities and opportunities 2.1.4 Priorities of the CSR strategy 2.3 Contribute to the inclusive and sustainable growth of communities 2.5.1 Unibail-Rodamco-Westfield's reporting methodology in Continental Europe	√
103-2	The management approach and its components		2.3.1.2 Supply chain management 2.2.2.3 Construction materials	√
103-3	Evaluation of the management approach		2.1.5.2 Summary of the Group's CSR performance 2.1.5.3 Results of non-financial evaluations and rankings 2.1.5.6 External assurance 2.1.6.2 Governance of CSR and the "Better Places 2030" programme	√
Transport connectivity & accessibility				
103-1	Explanation of the material topic and its boundary		2.1.1. Editorial 2.1.3 CSR priorities and opportunities 2.1.4 Priorities of the CSR strategy 2.2.1 Responding to climate change 2.5.1 Unibail-Rodamco-Westfield's reporting methodology in Continental Europe	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference	External assurance
103-2	The management approach and its components		2.2.4 Develop connectivity & sustainable mobility	√
103-3	Evaluation of the management approach		2.1.5.2 Summary of the Group's CSR performance 2.1.5.3 Results of non-financial evaluations and rankings 2.1.5.6 External assurance 2.1.6.2 Governance of CSR and the "Better Places 2030" programme	√
Customer and visitor attraction, retention & engagement				
103-1	Explanation of the material topic and its boundary		1.3 Business overview 2.1.1 Editorial 2.1.3 CSR priorities and opportunities 2.1.4 Priorities of the CSR strategy 2.3 Contribute to the inclusive and sustainable growth of communities	√
103-2	The management approach and its components		2.3.2.3 Engaging with tenants and visitors 2.3.3. Promoting sustainable consumption	√
103-3	Evaluation of the management approach		2.3.2.3 Engaging with tenants and visitors 2.1.5.2 Summary of the Group's CSR performance 2.1.5.3 Results of non-financial evaluations and rankings 2.1.5.6 External assurance 2.1.6.2 Governance of CSR and the "Better Places 2030" programme	√
Tenant attraction, retention & engagement				
103-1	Explanation of the material topic and its boundary		2.1.1 Editorial 2.1.3 CSR priorities and opportunities 2.1.4 Priorities of the CSR strategy 4.1.2.2 Business review by segment	
103-2	The management approach and its components		2.3.3.2 An attractive, distinctive offering 2.2.3.3 Green leases and tenants commitments 2.3.2.3 Engaging with tenants and visitors	√
103-3	Evaluation of the management approach		2.3.2.3 Engaging with tenants and visitors 2.1.5.2 Summary of the Group's CSR performance 2.1.5.3 Results of non-financial evaluations and rankings 2.1.5.6 External assurance 2.1.6.2 Governance of CSR and the "Better Places 2030" programme	√
Local economic development				
103-1	Explanation of the material topic and its boundary		2.1.1 Editorial 2.1.3 CSR priorities and opportunities 2.1.4 Priorities of the CSR strategy 2.3 Contribute to the inclusive and sustainable growth of communities 2.5.1 Unibail-Rodamco-Westfield's reporting methodology in Continental Europe	√
103-2	The management approach and its components		2.3.1 Boosting the local economy 2.3.2.1 Supporting the community 2.3.2.2 Promoting social resilience	√
103-3	Evaluation of the management approach		2.3.1 Boosting the local economy 2.1.5.2 Summary of the Group's CSR performance 2.1.5.3 Results of non-financial evaluations and rankings 2.1.5.6 External assurance 2.1.6.2 Governance of CSR and the "Better Places 2030" programme 5.2. Notes to the consolidated financial statements (Note 8 Taxes)	√
Community well-being				
103-1	Explanation of the material topic and its boundary		2.1.1. Editorial 2.1.3 CSR priorities and opportunities 2.1.4 Priorities of the CSR strategy 2.3 Contribute to the inclusive and sustainable growth of communities	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference	External assurance
103-2	The management approach and its components		2.3.1.1 Socio-economic impact 2.3.2.1 Supporting the community 2.3.2.2 Promoting social resilience 2.2.2.4 Comfort, health, well-being and productivity for users of our buildings	√
103-3	Evaluation of the management approach		2.3.1.1 Socio-economic impact 2.3.2.1 Supporting the community 2.1.5.2 Summary of the Group's CSR performance 2.1.5.3 Results of non-financial evaluations and rankings 2.1.5.6 External assurance 2.1.6.2 Governance of CSR and the "Better Places 2030" programme	√
Crime & safety				
103-1	Explanation of the material topic and its boundary		2.1.1 Editorial 2.1.3 CSR priorities and opportunities 2.1.4 Priorities of the CSR strategy 6.2.2.1 Terrorism & Major Security Incident 6.2.2.11 Health and Safety including natural disasters	√
103-2	The management approach and its components		2.2.3.7 Health & Safety and environmental risks and pollution 6.2.2.1 Terrorism & Major Security Incident 6.2.2.11 Health and Safety including natural disasters	√
103-3	Evaluation of the management approach		2.2.3.7 Health & Safety and environmental risks and pollution 6.2 Main risk factors and mitigating measures	√
Technology & digital				
103-1	Explanation of the material topic and its boundary		2.1.1 Editorial 2.1.3 CSR priorities and opportunities 2.1.4 Priorities of the CSR strategy	√
103-2	The management approach and its components		2.3.2.3 Engaging with tenants and visitors 2.3.3.2 An attractive, distinctive offering 2.4.1.2. Training & career development	√
103-3	Evaluation of the management approach		2.1.5.2 Summary of the Group's CSR performance 2.1.5.3 Results of non-financial evaluations and rankings 2.1.5.6 External assurance 2.1.6.2 Governance of CSR and the "Better Places 2030" programme	√
Employee attraction, retention & engagement				
103-1	Explanation of the material topic and its boundary		2.1.1 Editorial 2.1.3 CSR priorities and opportunities 2.1.4 Priorities of the CSR strategy 2.5.1 Unibail-Rodamco-Westfield's reporting methodology in Continental Europe	√
103-2	The management approach and its components		2.1.6 Governance and CSR 2.4 Embed sustainability in our organization and nurture responsible talent	√
103-3	Evaluation of the management approach		2.4 Embed sustainability in our organization and nurture responsible talent 2.1.5.2 Summary of the Group's CSR performance 2.1.5.3 Results of non-financial evaluations and rankings 2.1.5.6 External assurance 2.1.6.2 Governance of CSR and the "Better Places 2030" programme	√
ECONOMIC				
Economic performance				
201-1	Direct economic value generated and distributed		2.3 Contribute to the inclusive and sustainable growth of communities 5.1 Consolidated Financial Statements	√
201-2	Financial implications and other risks and opportunities due to climate change		2.2.3.4 Energy management 2.2.1.3 Risk management and adaptation to climate change 2.1.3.2 CSR risks and opportunities	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Report - ted	Cross-reference	External assurance
			6.2. Main risk factors and mitigating measures	
201-3	Defined benefit plan obligations and other retirement plans		2.4.1.3 Compensation and benefits 3. Corporate governance and remuneration 5.2. Notes to the consolidated financial statements (Note 10)	√
Market presence				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage		2.4.1.3 Compensation and benefits 2.4.2.1 Diversity 3. Corporate governance and remuneration	√
202-2	Proportion of senior management hired from the local community		2.4.2.1 Diversity 2.4 Embed sustainability in our organization and nurture responsible talent – Key figures 2.4.1.3 Compensation and benefits 3. Corporate governance and remuneration	√
Indirect economic impacts				
203-1	Infrastructure investments and services supported		2.3.1.1 Socio-economic impact 2.3.1.2 Supply-chain management 2.3 Contribute to the inclusive and sustainable growth of communities 2.2.4. Develop connectivity & sustainable mobility	√
203-2	Significant indirect economic impacts		2.3.1.1 Socio-economic impact 2.3.1.2 Supply-chain management 2.3 Contribute to the inclusive and sustainable growth of communities	√
Procurement practices				
204-1	Proportion of spending on local suppliers		2.3.1.2 Supply-chain management	√
Anti-corruption				
205-1	Operations assessed for risks related to corruption		2.1.3.2 CSR Risks and opportunities 2.1.6.1 Ethics and integrity 6.1.2 Group Enterprise Risk Management (ERM) Framework 6.1.3 Internal Control System 6.2.2.10 Compliance risks: Corruption, Money Laundering & Fraud	√
205-2	Communication and training about anti-corruption policies and procedures		2.1.3.2 CSR Risks and opportunities 2.1.6.1 Ethics and integrity 6.2.2.10 Compliance risks: Corruption, Money Laundering & Fraud	√
ENVIRONMENT				
Energy				
302-1	Energy consumption within the organization		2.3.2.4 Energy management 2.2.1.2 Carbon assessment 2.5.2.1 Environmental data	√
302-2	Energy consumption outside of organisation		2.3.2.4 Energy management 2.2.1.2 Carbon assessment 2.5.2.1 Environmental data	√
302-3	Energy intensity		2.3.2.4 Energy management 2.1.5.2 Summary of the Group's CSR performance - Monitoring of "Better Places 2030" key performance indicators - Pillar 1: "Better Buildings" 2.2.1.2 Carbon assessment 2.5.2.1 Environmental data	√
302-4	Reduction of energy consumption		2.3.2.4 Energy management	

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			2.1.5.2 Summary of the Group's CSR performance - Monitoring of "Better Places 2030" key performance indicators - Pillar 1: "Better Buildings" 2.2.1.2 Carbon assessment 2.5.2.1 Environmental data	
302-5	Reductions in energy requirements of products and services		2.3.2.4 Energy management 2.2.2.1 Environmental Management Systems (EMS)	√
Water				
303-1	Water withdrawal by source		2.2.3.5 Water management 2.2.2.1 Environmental Management Systems (EMS) 2.5.2.1 Environmental data	√
303-3	Water recycled and reused		2.2.3.5 Water management 2.5.2.1 Environmental data	√
Emissions				
305-1	Direct (Scope 1) GHG emissions		2.2.1 Responding to climate change 2.2.3.4 Energy management 2.5.2.1 Environmental data	√
305-2	Energy indirect (Scope 2) GHG emissions		2.2.1 Responding to climate change 2.2.3.4 Energy management 2.5.2.1 Environmental data	√
305-3	Other indirect (Scope 3) GHG emissions		2.2.1 Responding to climate change 2.2.3.4 Energy management 2.5.2.1 Environmental data	√
305-4	GHG emissions intensity		2.2.1 Responding to climate change 2.1.5.2 Summary of the Group's CSR performance - Monitoring of "Better Places 2030" key performance indicators - Pillar 1: "Better Buildings" 2.2.3.4 Energy management 2.5.2.1 Environmental data	√
305-5	Reduction of GHG emissions		2.2.1 Responding to climate change 2.1.5.2 Summary of the Group's CSR performance - Monitoring of "Better Places 2030" key performance indicators - Pillar 1: "Better Buildings" 2.2.3.4 Energy management 2.5.2.1 Environmental data	√
305-6	Emissions of ozone-depleting substances (ODS)		2.2.1 Responding to climate change 2.2.2.3 Construction materials 2.2.3.6 Waste Management 2.2.3.7 Health & Safety and environmental risks and pollution	√
Effluents and Waste				
306-2	Waste by type and disposal method		2.2.3.6 Waste Management 2.2.2.1 Environmental Management Systems (EMS) 2.2.3.5 Water management 2.2.2.3 Construction materials 2.5.2.1 Environmental data	√
Environmental Compliance				
307-1	Non-compliance with environmental laws and regulations		2.2.2.1 Environmental Management Systems (EMS) - Sustainable construction 2.2.3.7 Health & Safety and environmental risks and pollution	√
Supplier Environmental Assessment				
308-1	New suppliers that were screened using environmental criteria		2.3.1.2 Supply chain management	√
SOCIAL				
Employment				
401-1	New employee hires and employee turnover		2.4 Embed sustainability in our organization and nurture responsible talent – key figures 2.4.1.1 Talent management and engagement	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Report - ted	Cross-reference	External assurance
			2.5.2.2 Social data	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		2.4.1.3 Compensation and benefits 2.4.3.2 Wellbeing 5.2 Notes to the consolidated financial statements (Note 10)	√
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		2.4.3.3 Occupational health and safety 2.4.3.2 Wellbeing 2.5.2.2 Social data	√
Training and Education				
404-1	Average hours of training per year per employee		2.4.1.2 Training & career development 2.5.2.2 Social data	√
404-2	Programmes for upgrading employee skills and transition assistance programs		2.4.1.2 Training & career development 2.4.1.1 Talent management and engagement	√
404-3	Percentage of employees receiving regular performance and career development reviews		2.4.1.1 Talent management and engagement 2.4.1.3 Compensation and benefits	√
Diversity and Equal Opportunity				
405-1	Diversity of governance bodies and employees		2.4 Embed sustainability in our organization and nurture responsible talent – Key figures 2.4.2.1 Diversity 3. Corporate governance and remuneration 2.5.2.2 Social data 3.1.2 The Supervisory Board	√
405-2	Ratio of basic salary and remuneration of women to men		2.4.1.3 Compensation and benefits 2.4.2.1 Diversity	√
Non-discrimination				
406-1	Incidents of discrimination and corrective actions taken		6.2.2.12 Legal and regulatory 2.4.2.1 Diversity 2.4.2.2 Inclusion	√
Human Rights Assessment				
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		2.3.1.2 Supply chain management 6.2.2.12 Legal and regulatory 2.4.3.4 Human rights and labour conditions	√
Local Communities				
413-1	Operations with local community engagement, impact assessments, and development programs		2.3.1 Boosting the local economy 2.3.2.1 Supporting the community 2.3.2.2 Promoting social resilience 2.3.3 Promoting sustainable consumption 2.2.2.1 Environmental Management Systems (EMS)	√
413-2	Operations with significant actual and potential negative impacts on local communities		2.2.2.1 Environmental Management Systems (EMS) 2.3.1 Boosting the local economy 2.3.3 Promoting sustainable consumption 2.3 Contribute to the inclusive and sustainable growth of communities	√
Supplier Social Assessment				
414-1	New suppliers that were screened using social criteria		2.3.1.2 Supply chain management	√
Customer Health and Safety				
416-1	Assessment of the health and safety impacts of product and service categories		2.2.3.7 Health & Safety and environmental risks and pollution 2.2.2.1 Environmental Management Systems (EMS)	√
Marketing and Labelling				

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417-1	Requirements for product and service information and labelling		2.2.2.1 Environmental Management Systems (EMS) 2.2.2.2 Environmental certification of buildings under development 2.2.3.2 Environmental certification of buildings during the operation phase 2.3.3 Promoting sustainable consumption	√
Socioeconomic Compliance				
419-1	Non-compliance with laws and regulations in the social and economic area		2.2.3.7 Health & Safety and environmental risks and pollution 6.2.2.12 Legal and regulatory	√
■ Reported ■ Partially reported				