

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
GRI 2: GENERAL DISCLOSURES 2021						
The organisation and its reporting practices						
	2-1	Organizational details	21–22, 89, 103			
	2-2	Entities included in the organization's sustainability reporting	36			
	2-3	Reporting period, frequency and contact point	36			
	2-4	Restatements of information	45, 52			
	2-5	External assurance	36, 87			
Activities and workers						
	2-6	Activities, value chain and other business relationships	4, 12, 20–24, 26–29, 39–40, 77–78			
	2-7	Employees	75, 141			
	2-8	Workers who are not employees		Omission from 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)	36–37, 103–106, 109, 114–117, 141–142		
	2-10	Nomination and selection of the highest governance body	Gov-Select (Nomination and selection of the highest governance body)	104–105, 114–115		
	2-11	Chair of the highest governance body		114–116		
	2-12	Role of the highest governance body in overseeing the management of impacts		36–37, 105–106, 108–111, 113		
	2-13	Delegation of responsibility for managing impacts		36–37		
	2-14	Role of the highest governance body in sustainability reporting		36		
	2-15	Conflicts of interest	Gov-Col (Process for managing conflicts of interest)	103–105, 114–115		
	2-16	Communication of critical concerns		36, 80–81		
	2-17	Collective knowledge of the highest governance body		36		
	2-18	Evaluation of the performance of the highest governance body		106		
	2-19	Remuneration policies		109–111, 141–142, Remuneration report		
	2-20	Process to determine remuneration		109–110, Minutes from the Annual General Meeting 2023		
	2-21	Annual total compensation ratio	Diversity-Pay (Gender pay ratio)	77		

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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	5-7			
	2-23	Policy commitments	36-39, 43-45, 72-73, 77-78			
	2-24	Embedding policy commitments	36-37, 44-45, 78-79, 80-81			
	2-25	Processes to remediate negative impacts	37-40, 47-50, 59, 61-62, 72-74, 77-78, 80			
	2-26	Mechanisms for seeking advice and raising concerns	37, 43-44, 80-81			
	2-27	Compliance with laws and regulations	81			
	2-28	Membership associations	79			
Stakeholder engagement						
	2-29	Approach to stakeholder engagement	42			
	2-30	Collective bargaining agreements	75			
GRI 3: MATERIAL TOPICS 2021						
	3-1	Process to determine material topics	42-43			
	3-2	List of material topics	42-43			
SPECIFIC DISCLOSURES – GRI 200: Economic topics						
GRI 201: Economic performance 2016						
	3-3	Management of material topics	12, 38-39, 41, 43-45, 80-81, 98-101			
	201-1	Direct economic value generated and distributed	80			
	201-2	Financial implications and other risks and opportunities due to climate change	48-50, 57-58	Omission from 201-2 a.v	Information unavailable.	Castellum does not report costs of actions taken to manage climate adaptation. Systems for calculating the data is currently missing but will be implemented in coming years.
GRI 205: Anti-corruption 2016						
	3-3	Management of material topics	38-39, 41, 43-45, 80-81, 98, 101			
	205-1	Operations assessed for risks related to corruption	43, 78, 80-81, 98, 101			
	205-3	Confirmed incidents of corruption and actions taken	81			
GRI 206: Anti-competitive Behavior 2016						
	3-3	Management of material topics	36-39, 43-45, 80-81			
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	81			
GRI 207: Tax 2019						
	3-3	Management of material topics	38-39, 80-81, 92, 98, 113, 139-140			
	207-1	Approach to tax	92, 113, 139-140			
	207-2	Tax governance, control, and risk management	92, 113, 139-140			
	207-3	Stakeholder engagement and management of concerns to tax	80-81, 92, 139-140			
	207-4	Country-by-country reporting	81			

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GRI Standard Title	Disclosure	Reference to EPRA disclosure	Location	Omission		
				Requirements omitted	Reason	Explanation
SPECIFIC DISCLOSURES – 300: ENVIRONMENT						
GRI 302: Energy 2016						
	3-3	Management of material topics		12, 36–39, 41, 43–45, 47–53		
	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)	45–46, 54–55		
	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)	45–46, 54–56		
	302-3	Energy intensity	Energy-Int (Building energy intensity)	46, 55–56		
	302-4	Reduction of energy consumption		51		
GRI 303: Water and Effluents 2018						
	3-3	Management of material topics		12, 36–37, 38–39, 41, 43–45, 59		
	303-1	Interactions with water as a shared resource	Water-Abs (Total water consumption) Water-LfL (Like-for-like total water consumption)	59–60		
	303-2	Management of water discharge-related impacts		59		
	303-5	Water consumption	Water-Abs (Total water consumption) Water-LfL (Like-for-like total water consumption) Water-Int (Building water intensity)	59–60		
GRI 304: Biodiversity 2016						
	3-3	Management of material topics		12, 36–39, 41, 43–45, 61		
	304-2	Significant impacts of activities, products and services on biodiversity		61		
GRI 305: Emissions 2016						
	3-3	Management of material topics		12, 36–37, 41, 43–45, 47, 50–52		
	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)	45–46, 52–55		
	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)	52–55		
	305-3	Other indirect (Scope 3) GHG emissions		52–55		

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GRI Standard Title	Disclosure	Reference to EPRA disclosure	Location	Omission		
				Requirements omitted	Reason	Explanation
	305-4	GHG emissions intensity	GHG-Int (Greenhouse gas (GHG) emissions intensity from building energy consumption)			
	305-5	Reduction of GHG emissions				
GRI 306: Waste 2020						
	3-3	Management of material topics				12, 36–39, 41, 43–45, 61–63
	306-1	Waste generation and significant waste-related impacts				61–63
	306-2	Management of significant waste-related impacts				61–63
	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)			62–63
	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)			62–63
	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)			52, 62–63
GRI 308: Supplier environmental assessment 2016						
	3-3	Management of material topics				12–13, 36–39, 41, 43–45, 78
	308-1	New suppliers that were screened using environmental criteria				78
SPECIFIC DISCLOSURES – 400: Social						
GRI 401: Employment 2016						
	3-3	Management of material topics				12, 36–39, 41, 43–45, 72–74
	401-1	New employee hires and employee turnover	Emp-Turnover (Employee turnover and retention)			75
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees				72, 142
GRI 403: Occupational Health and Safety 2018						
	3-3	Management of material topics				12, 36–39, 41, 43–45, 72–74
	403-1	Occupational health and safety management system				37, 73
	403-2	Hazard identification, risk assessment, and incident investigation	H&S-Emp (Employee health and safety)			73–74, 76
	403-3	Occupational health services				73–74
	403-4	Worker participation, consultation, and communication on occupational health and safety				73–74
	403-5	Worker training on occupational health and safety				73–74
	403-6	Promotion of worker health				73–74
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships				73–74
	403-8	Workers covered by an occupational health and safety management system				73
	403-9	Work-related injuries	H&S-Emp (Employee health and safety)			73–74, 76
	403-10	Work-related ill health	H&S-Emp (Employee health and safety)			74, 76–77

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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, 36–39, 41, 43–45, 72–74
	404-1	Average hours of training per year per employee	Emp-Training (Training and development)			75
	404-2	Programs for upgrading employee skills and transition assistance programs				74, 79
	404-3	Percentage of employees receiving regular performance and career development reviews	Emp-Dev (Employee performance appraisals)			74–75
GRI 405: Diversity and equal opportunity 2016						
	3-3	Management of material topics				12, 36–39, 41, 43–45, 72–73
	405-1	Diversity of governance bodies and employees	Diversity-Emp (Employee gender diversity)			75–76
	405-2	Ratio of basic salary and remuneration of women to men	Diversity-Pay (Gender pay ratio)			77
GRI 413: Local communities 2016						
	3-3	Management of material topics				36–39, 41, 43–45, 79
	413-1	Operations with local community engagement, impact assessments, and development programs	Comty-Eng (Community engagement, impact assessments and development programs)			79
	413-2	Operations with significant actual and potential negative impacts on local communities				38–39, 79
GRI 414: Supplier Social Assessment 2016						
	3-3	Management of material topics				36–39, 41, 43–45, 77–78
	414-1	New suppliers that were screened using social criteria				78
	414-2	Negative social impacts in the supply chain and actions taken				38–39, 43–44, 78, 80
GRI 416: Customer Health and Safety 2016						
	3-3	Management of material topics				36–39, 41, 43–45, 80
	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)			76, 80–81
Entity-specific disclosures						
	3-3	Management of material topics				38–39, 61, 80
	Own disclosure	Certified buildings	Cert-Tot (Type and number of sustainably certified assets)			64