

GRI

Content Index

GRI 102: GENERAL DISCLOSURES 2016		LOCATION OR COMMENT
Organisational Profile		
102-1	Name of the organisation	CORESTATE Capital Holding S.A.
102-2	Activities, brands, products, services	https://corestate-capital.com/en/company/about-corestate-capital/
102-3	Location of HQ	4, rue Jean Monnet L-2180 Luxembourg
102-4	Location of operations	https://corestate-capital.com/en/company/european-presence/
102-5	Ownership and legal form	Annual Report 2019; company background pg. 14
102-6	Markets served	The Group's main market is Germany, and it has selected activities in other European countries such as Austria, Switzerland, UK, Spain, Denmark, Poland or the Benelux countries. Annual Report pg. 14
102-7	Scale of the organisation	i. Germany 644 employees Italy 1 employees Luxembourg 20 employees Austria 6 employees Switzerland 13 employees Spain 8 employees United Kingdom 106 employees France 21 employees ii. https://corestate-capital.com/en/company/european-presence/ iii. Annual report 2019 pg. 44 iv. Annual report 2019 pg. 44 v. https://corestate-capital.com/en/company/about-corestate-capital/

		Annual Report 2019; Corporate Information pg. 52
102-8	Information on employees and other workers	<p>a. Total employees 819 (802 permanent / 17 temporary) Male employees 379 (372 permanent / 7 temporary) Female employees 430 (440 permanent / 10 temporary)</p> <p>b. Germany Total 644 (629 permanent / 15 temporary) Italy Total 1 (1 permanent / 0 temporary) Luxembourg Total 20 (10 permanent / 0 temporary) Austria Total 6 (6 permanent / 0 temporary) Switzerland Total 13 (13 permanent / 0 temporary) Spain Total 8 (8 permanent / 0 temporary) United Kingdom Total 106 (104 permanent / 2 temporary) France Total 21 (21 permanent / 0 temporary)</p> <p>* employee numbers reflect current standing as of August 2020</p> <p>c. Total employees 819 (679 full-time / 140 part-time) Male employees 379 (360 full-time / 19 part-time) Female employees 440 (319 full-time / 121 part-time)</p> <p>d. No</p> <p>e. No</p> <p>f. via our HR-IT-System; not considered are student employments, and mean value of salary data regarding CRM/ HFS</p>
102-9	Supply chain	Omission: Information not available Specific Steps on obtaining information: A supplier code of conduct is currently being developed. Reporting cycle: 2021
102-10	Changes to organisation and supply chain	Changes in shareholder structure: Annual Report 2019; pg. 11
102-11	Precautionary principle or approach	Annual Report 2019; Risk Management pg. 24-31
102-12	External initiatives	Member of the PRI, EU Taxonomy Practitioners Group and industry initiative ESG Circle of Real Estate. We also offer our clients reporting in accordance with the ESG standard GRESB and industry-standard INREV reporting. CORESTATE Women is a supporting member of the Fondsfrauen, a leading German diversity initiative in the financial sector.

102-13	Memberships of associations	https://corestate-capital.com/en/company/esgvironmental-social-governance/
Strategy		
102-14	Statement from senior decision-maker	ESG Report 2020 pg.4; Statement by Lars Schnidrig, CEO CORESTATE Capital Holding S.A.
Ethics and Integrity		
102-16	Values, principles, standards and norms of behavior	Annual Report 2019 Pg. 22-23
Governance		
102-18	Governance structure	Annual Report 2019 Pg. 38-41
Stakeholder engagement		
102-40	List of stakeholder groups	ESG Report 2020 pg. 29-30
102-41	Collective bargaining agreements	The Group does not have any collective bargaining agreements.
102-42	Identifying and selecting stakeholders	ESG Report 2020 pg. 29-30
102-43	Approach to Stakeholder engagement	ESG Report 2020 pg. 29-30
102-44	Key topics and concerns raised	ESG Report 2020 pg. 29-30
Reporting Practice		
102-45	Entities included in the consolidated financial statements	Annual report 2019; Consolidated statement of financial position pg. 44 Annual report 2019; Group entities pg. 124-132
102-46	Defining report content and topic Boundaries	ESG Report 2020 pg. 30
102-47	List of material aspects	ESP Report 2020 pg. 30
102-48	Restatements of information	Annual Report 2019; pg. 134
102-49	Changes in reporting	Omission: Information not available Specific Steps on obtaining information: Not applicable for this time. Reporting cycle: 2021
102-50	Reporting period	ESG Report 2020 pg. 29
102-51	Date of most recent report	ESG Report 2020 is the first report in accordance with the GRI Standard.
102-52	Reporting cycle	Reporting cycle is on an annual basis with the effective reporting date 31.12.
102-53	Contact point for questions regarding the report	Justus Wiedemann, Group Sustainability Officer https://corestate-capital.com/en/company/esgvironmental-social-governance/

ESG Report 2020 pg. 29

102-54	Claims of reporting in accordance with the GRI Standards	This report was prepared in accordance with the GRI standards: Core option.
102-55	GRI content index	https://corestate-capital.com/en/authentic-esg/informationen-zu-den-gri-standards/#
102-56	External assurance	The ESG Report 2020 has not been externally audited.

TOPIC SPECIFIC DISCLOSURES**GRI 200 ECONOMIC****GRI 201: Economic Performance 2016**

103 Management Approach 2016

103-1	Explanation of the material topic and its boundary	CORESTATE Capital is listed in the Prime Standard on the Frankfurt Stock Exchange (SDAX). Hence, the company reports in compliance with IFRS.
103-2	The management approach and its components	The consolidated financial statements of the Company and its group companies (the "Consolidated Group Financial Statements") for the year ended 31 December 2019 have been prepared in compliance with International Financial Reporting Standards (IFRS) adopted by in the European Union. The stand-alone financial statements of the group companies as at 31 December 2019 have been prepared in addition with Local GAAP.
103-3	Evaluation of the management approach	The annual report is developed by the group accounting department on yearly basis.
201-1	Direct economic value generated and distributed	Annual Report 2019; Consolidated Financial Statements pg. 44-50; Balance Sheet pg. 146-149; and Profit and Loss Account pg. 150

GRI 300 ENVIRONMENTAL**GRI 302: Energy 2016**

103 Management Approach 2016

103-1	Explanation of the material topic and its boundary	ESG Report 2020 pg. 6
103-2	The management approach and its components	ESG Report 2020 pg. 7-8 & 10
103-3	Evaluation of the management approach	ESG Report 2020 pg. 8
302-1	Energy consumption within the organisation	Not Applicable- CORESTATE Capital Holding S.A. does not monitor energy consumption within the organisation.

302-2	Energy consumption outside of the organisation	ESG Report 2020 pg. 7 & 31-33
302-3	Energy Intensity	ESG Report 2020 pg. 7 & 31-33
302-4	Reduction of energy consumption	ESG Report 2020 pg. 7 & 31-33

GRI 303: Water and Effluents 2018

103 Management Approach 2016

103-1	Explanation of the material topic and its boundary	ESG Report 2020 pg. 6, 9
103-2	The management approach and its components	ESG Report 2020 pg. 7, 9
103-3	Evaluation of the management approach	ESG Report 2020 pg. 9
303-1	Interactions with water as a shared resource	Not applicable, as we are not monitoring this topic.
303-2	Management of water discharge-related impacts	Not applicable, as we are not monitoring this. The city in which the asset resides is monitored and controlled by city/tenant.
303-3	Water withdrawal	Not applicable
303-4	Water discharge	Total water consumption equals water discharge.
303-5	Water consumption	ESG Report 2020 pg. 9, 33

GRI 305: Emissions 2016

103 Management Approach 2016

103-1	Explanation of the material topic and its boundary	ESG Report 2020 pg. 6-8
103-2	The management approach and its components	ESG Report 2020 pg. 8, 32
103-3	Evaluation of the management approach	ESG Report 2020 pg. 8, 32
305-1	Direct (Scope 1) GHG emissions	Not reported
305-2	Energy indirect (Scope 2) GHG emissions	We are reporting on emissions based on energy consumption, therefore, Scope 2 GHG emissions for CO ₂ is implied.
305-3	Other indirect (Scope 3) GHG emissions	Not reported
305-4	GHG emissions intensity	ESG Report 2020 pg. 7
305-5	Reduction of GHG emissions	ESG Report 2020 pg. 7

GRI 306: Waste 2020

103 Management Approach 2016

103-1	Explanation of the material topic and its boundary	ESG Report 2020 pg. 6, 9
103-2	The management approach and its components	ESG Report 2020 pg. 7, 9
103-3	Evaluation of the management approach	ESG Report 2020 pg. 9
306-1	Waste generation and significant waste-related impacts	Information unavailable- in the future we will have more transparency in our waste generation along with impacts.
306-2	Management of significant waste-related impacts	Information unavailable- in the future we will have more transparency in our waste generation along with impacts
306-3	Waste generated	ESG Report 2020 pg. 7

GRI 400 SOCIAL**GRI 403: Occupational Health and Safety 2018**

103 Management Approach 2016

103-1	Explanation of the material topic and its boundary	ESG Report 2020 pg. 14
103-2	The management approach and its components	ESG Report 2020 pg. 15-17
103-3	Evaluation of the management approach	ESG Report 2020 pg. 15
403-1	Occupation health and safety Managementsystem	ESG Report 2020 pg. 20
403-2	Hazard identification, risk assessment, and incident investigation	ESG Report 2020 pg. 20
403-3	Occupational health services	ESG Report 2020 pg. 20
403-4	Worker participation, consultation, and communication on occupational health and safety	ESG Report 2020 pg. 20
403-5	Worker training on occupational health and safety	ESG Report 2020 pg. 20
403-6	Promotion of worker health	ESG Report 2020 pg. 20
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESG Report 2020 pg. 20
403-8	Workers covered by an occupational health and safety management system	ESG Report 2020 pg. 20
403-9	Work-related injuries	ESG Report 2020 pg. 20 Injuries on the way to work (<10 employees p.a.)

GRI 404: Training and Education 2016

103 Management Approach 2016

103-1	Explanation of the material topic and its boundary	ESG Report pg. 20
103-2	The management approach and its components	ESG Report pg. 20
103-3	Evaluation of the management approach	ESG Report pg. 20
404-1	Average hours of training per year per employee	8 hours average
404-2	Programs for upgrading employee skills and transition assistance programs	ESG Report pg. 18, 20
404-3	Percentage of employees receiving regular performance and career development reviews	100%

GRI 405: Diversity and Equal Opportunity 2016

103 Management Approach 2016

103-1	Explanation of the material topic and its boundary	ESG Report 2020 pg. 18
103-2	The management approach and its components	ESG Report 2020 pg. 15, 16
103-3	Evaluation of the management approach	ESG Report 2020 pg. 18, 34
405-1	Diversity of governance bodies and employees	ESG Report 2020 pg. 18
405-2	Ratio of basic salary and remuneration of women to men	Mean value of salary p.a. calculated on 1 FTE Total 66,273.92 EUR Male employees 85,708.97 EUR Female employees 49,968.67 EUR * does not include CRM/HFS

GRI 413: Local Communities 2016

103 Management Approach 2016

103-1	Explanation of the material topic and its boundary	ESG Report 2020 pg. 21
103-2	The management approach and its components	ESG Report 2020 pg. 15; https://foundation.corestate-capital.com/
103-3	Evaluation of the management approach	ESG Report 2020 pg. 15, 21
413-1	Operations with local community engagement, impact assessments, and development programs	ESG Report 2020 pg. 21; https://foundation.corestate-capital.com/