

# Sustainability index

Hufvudstaden has reported in accordance with the GRI Standards 2021 for the period January 1, 2024 to December 31, 2024.

## GRI content index

GRI Standard	Disclosure	Page	Omission		
			Requirement(s) omitted	Reason	Explanation
<b>General disclosures</b>					
<b>GRI 2: The organisation and its reporting practices 2021</b>					
	2-1 Organisational details	1, 35, 115			
	2-2 Entities included in the organisation's sustainability reporting	96			
	2-3 Reporting period, frequency and contact point	35, 54, 94, 96			
	2-4 Restatements of information	98			
	2-5 External assurance	86, 96, 109			
<b>GRI 2: Activities and workers 2021</b>					
	2-6 Activities, value chain and other business relationships	1, 37, 97, 107			
	2-7 Employees	106–107			
	2-8 Workers who are not employees	106–107	Hufvudstaden does not report on workers who are not employees	Information unavailable	Hufvudstaden does not currently collect this information due to unreliable data and diverse areas of work. This will be reviewed in next year's reporting.
<b>GRI 2: Governance 2021</b>					
	2-9 Governance structure and composition	85			
	2-10 Nomination and selection of the highest governance body	84–85			
	2-11 Chair of the highest governance body	85			
	2-12 Role of the highest governance body in overseeing the management of impacts	85, 96	Hufvudstaden does not report on the Board's link to the due diligence process	Not applicable	The Board manages overarching policies and is informed of major risks and deviations
	2-13 Delegation of responsibility for managing impacts	96			
	2-14 Role of the highest governance body in sustainability reporting	96			
	2-15 Conflicts of interest	84–85, 88–89			
	2-16 Communication of critical concerns	96			
	2-17 Collective knowledge of the highest governance body	96			
	2-18 Evaluation of the performance of the highest governance body	85, 96			
	2-19 Remuneration policies	37, 61–62, 86			
	2-20 Process to determine remuneration	37, 61–62, 86			
	2-21 Annual total compensation ratio	–	Hufvudstaden does not report on the indicator 2-21	Information unavailable	Hufvudstaden does not compile a comparison between median compensation and compensation for the highest-paid individual as we have differentiated and individual salaries in Sweden. This will be reviewed in next year's reporting.

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GRI Standard	Disclosure	Page	Omission		
			Requirement(s) omitted	Reason	Explanation
<b>GRI 2: Strategy, policies and practices 2021</b>					
	2-22 Statement on sustainable development strategy	4–5			
	2-23 Policy commitments	97			
	2-24 Embedding policy commitments	97, 107			
	2-25 Processes to remediate negative impacts	40, 43, 97, 106, 108			
	2-26 Mechanisms for seeking advice and raising concerns	43, 108			
	2-27 Compliance with laws and regulations	108			
	2-28 Membership associations	108			
<b>GRI 2: Stakeholder engagement 2021</b>					
	2-29 Approach to stakeholder engagement	97			
	2-30 Collective bargaining agreements	37			
<b>Material topics</b>					
<b>GRI 3: Material Topics 2021</b>					
	3-1 Process to determine material topics	98			
	3-2 List of material topics	98			
<b>Specific information</b>					
<b>GRI 201: Economic performance 2016</b>					
	3-3 Management of material topics	28, 40, 43, 96–98, 108			
	201-2 Financial implications and other risks and opportunities due to climate change	43, 103	Hufvudstaden does not report on the costs incurred to manage climate-related risks and opportunities	Information unavailable	Hufvudstaden believes data for climate-related risks and impacts is too unreliable to calculate these associated costs. This will be reviewed in next year's reporting.
<b>GRI 205: Anti-corruption 2016</b>					
	3-3 Management of material topics	40, 43, 96–98, 108			
	205-3 Confirmed incidents of corruption and actions taken	108			
<b>GRI 302: Energy 2016</b>					
	3-3 Management of material topics	28–29, 40, 43, 96–98, 104			
	302-1 Energy consumption within the organisation	104			
	302-3 Energy intensity	104			
<b>GRI 303: Water and effluents 2018</b>					
	3-3 Management of material topics	96–98, 105	Hufvudstaden does not report on the indicators 3-3 a, c, d and e for water consumption	Not applicable	Hufvudstaden has no goal or policy linked to water consumption as this primarily occurs via our tenants and we have limited opportunities to influence use
	305-5 Water consumption	105	Hufvudstaden does not report total water consumption from areas with high water scarcity	Not applicable	Hufvudstaden's properties are not located in areas characterised by high or extremely high water scarcity/water stress

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GRI Standard	Disclosure	Page	Omission		
			Requirement(s) omitted	Reason	Explanation
<b>GRI 305: Emissions 2016</b>					
	3-3 Management of material topics	28–29, 40, 43, 96–98, 104–105			
	305-1 Direct (Scope 1) GHG emissions	28, 104–105			
	305-2 Energy indirect (Scope 2) GHG emissions	28–29, 104–105			
	305-3 Other indirect (Scope 3) GHG emissions	104–105			
	305-4 GHG emissions intensity	105			
<b>GRI 306: Waste 2020</b>					
	3-3 Management of material topics	28–29, 40, 43, 96–98, 105			
	306-1 Waste generation and significant waste-related impacts	27–29, 105			
	306-2 Management of significant waste-related impacts	27–29, 105			
	306-3 Waste generated	105			
<b>GRI 308: Supplier environmental assessment 2016</b>					
	3-3 Management of material topics	28, 40, 43, 96–98, 107			
	308-1 New suppliers that were screened using environmental criteria	28, 107	Hufvudstaden does not report specifically on new suppliers	Not applicable	Hufvudstaden reports on all main suppliers, not specifically for new suppliers
<b>GRI 403: Occupational health and safety 2018</b>					
	3-3 Management of material topics	28, 32, 40, 43, 96–98, 106–107			
	403-1 Occupational health and safety management system	106			
	403-2 Hazard identification, risk assessment, and incident investigation	32, 40, 43, 106			
	403-3 Occupational health services	32, 106–107			
	403-4 Worker participation, consultation, and communication on occupational health and safety	32, 106			
	403-5 Worker training on occupational health and safety	32, 106			
	403-6 Promotion of worker health	32, 106			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	32, 43, 106–107			
	403-9 Work-related injuries	43, 107	Hufvudstaden does not report on the accident frequency rate	Not applicable	Hufvudstaden does not have procedures and processes in place to gather and consolidate data
<b>GRI 405: Diversity and equal opportunity 2016</b>					
	3-3 Management of material topics	32, 96–98			
	405-1 Diversity of governance bodies and employees	106–107			

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GRI Standard	Disclosure	Page	Omission		
			Requirement(s) omitted	Reason	Explanation
<b>GRI 413: Local communities 2016</b>					
	3-3 Management of material topics	28, 31, 33, 96–98			
	413-1 Operations with local community engagement, impact assessments, and development programs	31	Hufvudstaden does not report on the indicator 413-1	Not applicable	Hufvudstaden does not report on community involvement in the manner that GRI describes community involvement
<b>GRI 414: Supplier environmental assessment 2016</b>					
	3-3 Management of material topics	28, 40, 43, 96–98, 107			
	414-1 New suppliers that were screened using social criteria	28, 107	Hufvudstaden does not report specifically on new suppliers	Not applicable	Hufvudstaden reports on all main suppliers, not specifically for new suppliers
<b>GRI 416: Customer health and safety 2016</b>					
	3-3 Management of material topics	28, 96–98, 108			
	416-1 Assessment of the health and safety impacts of product and service categories	108			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	108			

**EPRA**

**EPRA Performance Measures**

Hufvudstaden reports sustainability performance measures for 26 EPRA indicators: sBPR Performance Measures. Performance measures are reported for energy, greenhouse gas emissions, water, waste, number of environmentally certified buildings, and corporate governance, as well as social aspects according to the most recent EPRA guidelines; sBPR third edition, September 2017. Hufvudstaden does not report in accordance with the EPRA indicator Comty-Eng as a result of the lack of quality-assured data.

Hufvudstaden conducts an annual salary survey on the basis of gender in the company with the assistance of an external party and in accordance with current legislative requirements. Due to existing reporting processes, the EPRA indicator Diversity-Pay was not included this year. The processes are being reviewed to include this in forthcoming years.

Energy consumption is reported in MWh, greenhouse gas emissions in tonnes CO<sub>2</sub>e, water consumption in m<sup>3</sup>, waste volume in tonnes, energy intensity in kWh/sq m, emission intensity in kg CO<sub>2</sub>e/sq m, and water intensity in m<sup>3</sup>/sq m.

**EPRA Overarching Recommendations**

**Organisational Boundaries**

Hufvudstaden limits the reporting to properties over which it has operational control according to the principles set out in the Greenhouse Gas Protocol. Hufvudstaden thus reports statistics for all the property holdings although with a limit on electricity used by tenants in the course of their business operations, and for the NK department stores, Hästskon 10 and the Nordstaden 8:24 property.

We have not purchased or sold any property during the past three years, and consequently absolute and like-for-like values are the same. The most recent property purchased was Inom Vallgraven 3:2 in 2016.

**Coverage**

Hufvudstaden reports measurement data for all 29 properties, with a total rentable floor space of 390,778 square metres, i.e. 100 per cent of our properties.

**Estimation of landlord-obtained utility consumption**

All measured data reported has been assessed and assured. However, estimates have been made using standard values for combustible material in those properties where suppliers are unable to report any data.

**EPRA index**

EPRA code	Page	EPRA code	Page
Elec-Abs	104	Waste-Abs	105
Elec-Lfl	104	Waste-Lfl	105
DH&C-Abs	104	Cert-Tot	104
DH&C-Lfl	104	Diversity-Emp	106–107
Fuels-Abs	104	Emp-Training	106
Fuels-Lfl	104	Emp-Dev	106
Energy-Int	104	Emp-Turnover	107
GHG-Dir-Abs	104	H&S-Emp	106–107
GHG-Indir-Abs	104	H&S-Asset	108
GHG-Int	105	H&S-Comp	108
Water-Abs	105	Gov-Board	85
Water-Lfl	105	Gov-Select	84–85
Water-Int	105	Gov-Col	85

**Third party assurance**

Hufvudstaden's sustainability report has been reviewed by a third party in accordance with ISAE 3000. Hufvudstaden's indicators for energy and emissions that are reported according to EPRA have been verified by a third party according to the international guidelines set out in the Greenhouse Gas Protocol.

**Boundaries – reporting on landlord and tenant consumption**

Hufvudstaden reports the energy purchased by the landlord, i.e. Hufvudstaden. Hufvudstaden does not have access to statistics regarding electricity used by tenants, and consequently this is not reported. As Hufvudstaden does not have any direct influence over tenants' electricity consumption, this figure is to a certain extent less relevant.

In the case of water, we report total water consumption for all properties, i.e. including the tenants' water consumption.

**Normalisation**

Hufvudstaden reports intensities by dividing absolute values by the total Atemp floor area for the buildings. In the case of normalisation of district heating, Hufvudstaden uses SMHI degree days.

**Segmental analysis (by property type, geography)**

Hufvudstaden reports sustainability data according to building type, i.e. office premises and retail premises.

**Disclosure on own offices**

Hufvudstaden's own offices in Stockholm and Gothenburg are included in the statistics but are not reported separately. Hufvudstaden's own offices comprise 0.8 per cent of the total rentable floor space in the property holdings.

**Narrative on performance**

Hufvudstaden reports in accordance with EPRA. For further information about developments within each sustainability area, see the Annual and Sustainability Report pages 6–7 and 28–33.

**Reporting period**

The annual EPRA tables are presented on a calendar year basis, i.e. January 1 – December 31.

**Materiality**

Hufvudstaden's materiality assessment conducted based on the guidelines of the GRI Standards in 2018, and supplemented in 2021 and 2023, is presented on page 98 of the Annual and Sustainability Report.