



UNIBAIL-RODAMCO-WESTFIELD



THE PREMIER GLOBAL DEVELOPER AND OPERATOR
OF FLAGSHIP SHOPPING DESTINATIONS

Cross-References Tables
for the CSR Reporting published in URW's
2022 Universal Registration Document

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1. EPRA STANDARDS – Sustainability Best Practices Recommendations (sBPR)

Code	Indicator	Description	Reported	Cross-reference in Chapter 2 of URW 2022 Universal Registration Document – Title of KPI table or Graph	External assurance
Elec-Abs	Total Electricity Consumption (Annual KWh)	Total Amount of Electricity Consumed from Renewable and Non-Renewables Sources, whether Imported and Generated Onsite		Energy consumption (MWh)	√
				Energy consumption (MWh)	√
		Proportion of electricity consumption from purchased and self-generated renewable sources		Share of total energy consumption derived from renewable sources per energy source: Electricity, District Heating and Cooling, and Direct Energy consumption (%)	√
		Self-generated electricity that is exported/sold		2022 Renewable electricity produced on site (MWh), with breakdown between sales and self-consumption (%)	√
Elec Lfl	Like-for-like Total Electricity Consumption (Annual KWh)	Total electricity consumed on a like-for-like scope		Like for like evolution in energy consumption (MWh and %)	√
DH&C-Abs	Total district heating & cooling consumption (Annual kWh)	Total amount of indirect energy consumed from district heating & cooling systems		Energy Consumption (MWh)	√
		Proportion of energy consumption from district heating and cooling from renewable sources		Share of total energy consumption derived from renewable sources per energy source: Electricity, District Heating and Cooling, and Direct Energy consumption (%)	√
DH&C-Lfl	Like-for-like total district heating & cooling consumption (annual kWh)	Total amount of district heating & cooling consumed on a like-for-like scope		Like for like evolution in energy consumption (MWh and %)	√
Fuels-Abs	Total fuel consumption (annual kWh)	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		Share of total energy consumption derived from renewable sources per energy source: Electricity, District Heating and Cooling, and Direct Energy consumption (%)	√
Fuels-Lfl	Like-for-like total fuel consumption (annual kWh)	Total amount of fuels consumed on a like-for-like scope		Like for like evolution in energy consumption (MWh and %)	√
Energy-Int	Building energy intensity (kWh/person/year, or kWh/m ² /year, or kWh/revenue/year)	Amount of energy normalised by an appropriate denominator		Energy efficiency of standing assets, per area for Shopping Centres and Offices (kWh/sqm) and per usage for Convention & Exhibition venues (kWh/sqm DOCC)	√
GHG-Dir-Abs	Total direct greenhouse gas (GHG) emissions (annual metric tonnes CO ₂ eq)	Total amount of direct greenhouse gas emissions emitted from fuels burned on site		GHG emissions from energy consumption of standing assets (Scopes 1 & 2) (Tonnes of CO ₂ eq)	√
				2015, 2021 and 2022 Group Carbon Footprint following "Market-Based" and "Location-Based" methods	√

Code	Indicator	Description	Reported	Cross-reference in Chapter 2 of URW 2022 Universal Registration Document – Title of KPI table or Graph	External assurance
		Fugitive emissions		GHG emissions generated by leaks of refrigerant fluids (Tonnes of CO ₂ eq)	√
				2015, 2021 and 2022 Group Carbon Footprint following "Market-Based" and "Location-Based" methods	√
GHG-Indir-Abs	Total indirect greenhouse gas (GHG) emissions (annual metric tonnes CO ₂ eq)	Total amount of indirect greenhouse gas emissions generated by off-site generation of electricity, heat or steam		GHG emissions from energy consumption of standing assets (Scopes 1 & 2) (Tonnes of CO ₂ eq)	√
				2015, 2021 and 2022 Group Carbon Footprint following "Market-Based" and "Location-Based" methods	√
GHG-Int	Greenhouse gas (GHG) emissions intensity from energy consumption of buildings (kg CO ₂ eq/m ² /year, kg CO ₂ eq/person/year, kg CO ₂ eq/revenue/year)	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 area for Shopping Centres and Offices (kgCO ₂ eq/sqm/year), and by usage for Convention & Exhibition venues (gCO ₂ eq/sqm DOCC/year)	√
				2.1.4.1 Summary of the Group's sustainability performance – Better Places 2030 – Pillar 1 Better Spaces - Reduce emissions from operations by - 80% by 2030	√
Water-Abs	Total water consumption (annual m ³)	Total amount of water withdrawn (including intermediaries and abstraction of cooling water)		Water consumption (m ³) broken down by source (%)	
		Water sources (ground, rainwater, etc.)		Water consumption (m ³) broken down by source (%)	
Water-Lfl	Like-for-like total water consumption (annual m ³)	Total amount of water withdrawn on a like-for-like scope		Water consumption (m ³) broken down by source (%)	
Water-Int	Building water intensity (litres/person/day or m ³ /m ² /year) or (litres/m ³ /revenue/year)	Total amount of water withdrawn normalised by an appropriate denominator		Water intensity of standing assets per usage for Shopping Centres (Litre/Visit/Year), for Offices (Litre/Occupant/Year), and for Convention & Exhibition Centres (Litre/sqm DOCC/Year)	
Waste-Abs	Total weight of waste by disposal route (annual metric tonnes and proportion by disposal route)	Total amount of non-hazardous and hazardous waste produced and disposed of by disposal routes		Total waste generated (metric Tonnes), and breakdown by disposal routes (%)	√

Code	Indicator	Description	Reported	Cross-reference in Chapter 2 of URW 2022 Universal Registration Document – Title of KPI table or Graph	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		Total waste generated (metric Tonnes), and breakdown by disposal routes (%)	√
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		Coverage of environmental certifications in operation and development within the total Group standing Shopping Centre portfolio (in number) (%)	√
				Coverage of environmental certifications in operation and development within the total Group standing Office portfolio (in number) (%)	√
				Coverage of BREEAM In-Use environmental certification of the Group's standing assets in number of assets and floor area – Shopping Centres	√
				Coverage of BREEAM In-Use environmental certification of the Group's standing assets in number of assets and floor area – Offices	√
		Total number of assets that have achieved a certification, rating or labelling within a portfolio and level of certification attained		Number of development projects that obtained a design stage environmental certificate	√
				Coverage of BREEAM In-Use environmental certification of the Group's standing assets in number of assets and floor area – Shopping Centres	√
				Coverage of BREEAM In-Use environmental certification of the Group's standing assets in number of assets and floor area – Offices	√
				Breakdown of Group Shopping Centres' BREEAM In-Use certifications by level (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		Ratio average compensation Men/Women	√
		Salaries of Men and Women in the Governance Bodies		In Chapter 3 of URW 2022 Universal Registration Document: 3.3 Management and Supervisory Boards remuneration	√
Emp-Training	Employee training and development	Total Number of Training Hours delivered		Training	√

Code	Indicator	Description	Reported	Cross-reference in Chapter 2 of URW 2022 Universal Registration Document – Title of KPI table or Graph	External assurance
Emp-Dev	Employees performance review	Proportion of employees who have had an annual review		2.4.1.1 Talent development and career management / Talent management / Internal mobility and career evolution: "2,137 employees have been reviewed within the People Performance Programme at the end of 2022." 80% of employees have an annual review at the end of 2022. (The Group has 2,660 employees as at December 31, 2022.)	
Emp-Turnover	Hires and turnover rate	Number and ratio of new hires		Recruitment	√
		Number of employees departures and turnover rate		Departures	√
				Turnover (in 2.4.1.1 Talent development and career management / Talent management)	√
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	
				Accidents	
H&S-Asset	Building safety	Proportion of assets that have undergone a health and safety assessment		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		Compliance with health and safety regulation	√
Comty-Eng	Community commitment, measures of impact and development programmes	Proportion of assets that have conducted measures of impact and development programmes		Community engagement	√
				2.1.4.1 Summary of the Group's sustainability performance – Better Places 2030 – Pillar 2 Better Communities - 100% of Flagship assets to support at least one local charity or NGO-sponsored long-term project (>2 years) by 2022	
				2.3.4.1 Supporting the community	√
Gov-Board	Composition of the highest governance body	Composition of the Supervisory Board		In Chapter 3 of URW 2022 Universal Registration Document: 3.2.2.1 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		In Chapter 3 of URW 2022 Universal Registration Document: 3.2.2.1 Supervisory Board composition and diversity	

Code	Indicator	Description	Reported	Cross-reference in Chapter 2 of URW 2022 Universal Registration Document – Title of KPI table or Graph	External assurance
Gov-Col	Procedure for managing conflicts of interest	Procedures for preventing and managing conflicts of interest by the Supervisory Board		In Chapter 3 of URW 2022 Universal Registration Document: 3.2.2.5 Additional information related to Management Board and Supervisory Board members / Management of conflicts of interest	
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		2.6.1.2 Reporting scope	√
Estimation of Landlord-obtained utility consumption	Methodology used to estimate utility consumption			2.6.1 URW's reporting methodology	√
				Exclusions mentioned in each indicator table or graph in footnotes where applicable	√
				2.1.4.1 Summary of the Group's sustainability performance – Better Places 2030 – Pillar 1 Better Spaces - Reduce emissions from operations by - 80% by 2030	√
Third Party Assurance	Level of third-party assurance according to AA1000 or ISAE3000			2.1.4.4 External assurance	√
				2.6.2 Independent third party's report on consolidated non-financial statement	√
Boundaries – reporting on landlord and tenant consumption	Absolute consumption (only Landlord-obtained energy/water)			Energy consumption (MWh)	√
				Water consumption (m ³) broken down by source (%)	√
	Private consumption (tenant-obtained consumption) collected by the Landlord			Breakdown of the 2022 Group carbon footprint by activity (Thousands TCO ₂ eq / %)	√
				Breakdown of the 2022 Viparis carbon footprint by activity (Thousands TCO ₂ eq / %)	
				2.1.4.1 Summary of the Group's sustainability performance – Better Places 2030 – Pillar 1 Better Spaces - Reduce emissions from operations by - 80% by 2030	√
		Intensity sustainability performance measures (denominators: managed floor area or occupancy)			2.6.1.1 Definitions and reporting values
Segmental analysis (by property type, geography)	Concordance with property typology adopted in financial reporting			1.4 Business overview	√
				2.6.1.2 Reporting scope	√
Disclosure on own offices	Own office performance measure			7.1.1 General information	√
				Standing assets included in the 2022 overall reporting scope for environmental and societal KPIs.	√

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				Unibail-Rodamco-Westfield's headquarters "7 Adenauer" –has been sold in 2021.	
Narrative on performance		Commentaries/ explanations on environmental performance		2.2 Better Spaces	√
Location of EPRA Sustainability Performance Measures in company's report		EPRA and environmental measures included in the annual report		2.1.4.3 Alignment with sustainability reporting standards and frameworks	
Reporting period		Disclosure of historical data for absolute and intensity performance measures		2.6.1.4 Reporting period and reference year	√
Materiality		Materiality survey and adherence to GRI standards		2.1.2 Sustainability challenges and opportunities	√
				2.1.3 Priorities of the Group sustainability strategy	√
				2.1.4.3 Alignment with sustainability 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)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2022 Universal Registration Document	External assurance
GENERAL DISCLOSURES				
102-1	Name of the organisation		7.1 Information on the company	√
102-2	Activities, brands products and services		1.3 Strategy and Business model 1.4 Business overview	√
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		1.3 Strategy and Business model 1.4 Business overview	√
102-7	Scale of the organisation		1.3 Strategy and Business model 1.4 Business overview 2.4 Better Together 4.1.1 Business review and 2022 results	√
102-8	Information on employees and other workers		2.4 Better Together	√
102-9	Supply chain		2.3.3.3 Supply chain management	√
102-10	Significant changes to the organisation and its supply chain		2.3.3.3 Supply Chain management 4.1.1 Business review and 2022 results	√
102-11	Precautionary Principle or approach		2.1.2.2 Sustainability risks and opportunities 2.2.1.3 Climate risk management and adaptation to climate change 2.2.2.1 Environmental Management System (EMS) 2.2.3.1 Environmental Management System (EMS) 6. Risk factors and internal control	√
102-12	External initiatives		2.1.3 Priorities of the Group sustainability strategy 2.1.4.2 Results of non-financial ratings and indices 2.1.4.3 Alignment with sustainability reporting standards and frameworks 2.1.5.1 Ethics and integrity 2.1.5.4 Relations with investors and professional organisations 3. Corporate governance and remuneration	√
102-13	Membership of associations		2.1.5.4 Relations with investors and professional organisations	
102-14	Statement from senior decision-maker		8.1 Statement of the persons responsible for the Universal Registration Document	
102-15	Key impacts, risks and opportunities		2.1.2.2 Sustainability risks and opportunities 2.1.3 Priorities of the Group sustainability strategy 2.1.4.1 Summary of the Group's sustainability performance 2.1.5.1 Ethics and integrity 2.2.1.3 Climate risk management and adaptation to climate change 6.2 Main risk factors	√
102-16	Values, principles, standards and norms of behaviour		3. Corporate Governance and remuneration 2.1.2.2 Sustainability risks and opportunities 2.1.5.1 Ethics and integrity 6.1.3 Internal control system	√
102-17	Mechanisms for advice and concerns about ethics		2.1.2.2 Sustainability risks and opportunities 2.2.1.3 Climate risk management and adaptation to climate change 6.2 Main risk factors	√
102-18	Governance structure		2.1.2.2 Sustainability risks and opportunities 2.1.5 Governance of sustainability 3. Corporate Governance and remuneration	√
102-19	Delegating authority		2.1.5 Governance of sustainability	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2022 Universal Registration Document	External assurance
102-20	Executive-level responsibility for economic, environmental and social topics		2.1.5 Governance of sustainability	√
102-21	Consulting stakeholders on economic, environmental and social topics		2.1.2.1 Materiality matrix 2.1.4.2 Results of non-financial ratings and indices 2.1.5.4 Relations with investors and professional organisations 2.3 Better Communities	√
102-22	Composition of the highest governance body and its committees		3.2 Management and Supervisory Bodies	√
102-23	Chair of the highest governance body		3.2 Management and Supervisory Bodies	√
102-24	Nominating and selecting the highest governance body		3.2 Management and Supervisory Bodies	√
102-25	Conflicts of interest		3.2 Management and Supervisory Bodies 3.2.2.1 Supervisory Board composition and diversity - Independence analysis of Supervisory Board Members 3.2.2.5 Additional information related to Management Board and Supervisory Board Members	√
102-26	Role of highest governance body in setting purpose, values and strategy		2.1.5 Governance of sustainability 3.2 Management and Supervisory Bodies	√
102-28	Evaluating the highest governance body's performance		2.1.5 Governance of sustainability 2.4.3.1 Employee commitments and sustainability – Individual sustainability objectives 3.2 Management and Supervisory Bodies 3.2.2.6 Supervisory Board annual assessment process 3.3 Management and Supervisory Boards Remuneration	√
102-29	Identifying and managing economic, environmental and social impacts		2.1.2 Sustainability challenges and opportunities 2.1.5 Governance of sustainability 2.2 Better Spaces 2.3 Better Communities	√
102-30	Effectiveness of risk management processes		2.1.2 Sustainability challenges and opportunities 2.1.5 Governance of sustainability 3. Corporate Governance and remuneration 6.1.3 Internal control system 6.2 Main risk factors	√
102-31	Review of economic, environmental and social topics		2.1.5 Governance of sustainability	√
102-32	Highest governance body's role in sustainability reporting		2.1.5. Governance of sustainability 2.1.2 Sustainability challenges and opportunities	√
102-33	Communicating critical concerns		2.1.5 Governance of sustainability 2.1.2.2 Sustainability risks and opportunities 6.2 Main risk factors	√
102-35	Remuneration policies		2.1.5 Governance of sustainability 2.4.3.1 Employee commitments and sustainability – Individual sustainability objectives 2.4.1.4 Compensation and benefits 3. Corporate Governance and remuneration	√
102-36	Process for determining remuneration		2.4.1.4 Compensation and benefits 3. Corporate Governance and remuneration	√
102-37	Stakeholders' involvement in remuneration		2.4.1.4 Compensation and benefits 3. Corporate Governance and remuneration	√
102-40	List of stakeholder groups		1.3 Strategy and Business model 2.1.2.1 Materiality matrix 2.1.5.4 Relations with investors and professional organisations 2.2.3.3 Green leases and tenant commitments 2.3 Better communities	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2022 Universal Registration Document	External assurance
102-41	Collective bargaining agreements		2.4.3.4 Human rights and labour conditions	√
102-42	Identifying and selecting stakeholders		2.1.2.1 Materiality matrix 2.1.5.4 Relations with investors and professional organisations 2.2.3.3 Green leases and tenant commitments 2.3 Better communities	√
102-43	Approach to stakeholder engagement		2.1.2.1 Materiality matrix 2.1.5.4 Relations with investors and professional organisations 2.2.3.3 Green leases and tenant commitments 2.3 Better Communities	√
102-44	Key topics and concerns raised		2.1.2 Sustainability challenges and opportunities 2.1.3 Priorities of the Group sustainability strategy 2.1.5 Governance of sustainability 2.1.5.4 Relations with investors and professional organisations 2.2.3.3 Green leases and tenant commitments 2.3. Better Communities	√
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		2.1.2 Sustainability challenges and opportunities 2.1.3 Priorities of the Group sustainability strategy 2.6.1 URW's reporting methodology	√
102-47	List of material topics		2.1.2 Sustainability challenges and opportunities 2.1.3 Priorities of the Group sustainability strategy	√
102-48	Restatements of information		1.4 Business overview 2.6.1 URW's reporting methodology 5.2 Notes to the consolidated financial statements	√
102-49	Changes in reporting		2.6.1 URW's reporting methodology 2.6.1.2 Reporting scope 2.6.1.3 Changes in reporting scope and calculation of evolutions	√
102-50	Reporting period		2.6.1 URW's reporting methodology 2.6.1.4 Reporting period and reference year 4. Activity review	√
102-51	Date of most recent report		2.6.1.4 Reporting period and reference year	√
102-52	Reporting cycle		2.6.1 URW's reporting methodology	√
102-53	Contact point for questions regarding the report		8.1 Statement of the persons responsible for the Universal Registration Document	
102-54	Claims of reporting in accordance with the GRI Standards		2.1.4.3 Alignment with sustainability reporting standards and frameworks	
102-55	GRI content index		2.1.4.3 Alignment with sustainability reporting standards and frameworks	
102-56	External assurance		2.1.4.4 External assurance	√
MANAGEMENT APPROACH				
Energy & carbon				
103-1	Explanation of the material topic and its boundary		2.1.2 Sustainability challenges and opportunities 2.1.3 Priorities of the Group sustainability strategy 2.2.1 Address climate change 2.2.1.2 Carbon assessment 2.6.1 URW's reporting methodology	√
103-2	The management approach and its components		2.1.2 Sustainability challenges and opportunities 2.2 Better Spaces 2.4.3.1 Employee commitments and sustainability	√
103-3	Evaluation of the management approach		2.1.4.1 Summary of the Group's sustainability performance	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2022 Universal Registration Document	External assurance
			2.1.4.2 Results of non-financial ratings and indices 2.1.4.4 External assurance 2.1.5.2 Governance of sustainability and of the Better Places 2030 programme	
Building labels & standards				
103-1	Explanation of the material topic and its boundary		2.1.2 Sustainability challenges and opportunities 2.1.3 Priorities of the Group sustainability strategy 2.2.1 Address climate change 2.6.1 URW's reporting methodology	√
103-2	The management approach and its components		2.2.2.2 Environmental certifications of buildings under development 2.2.3.2 Environmental certifications of buildings during the operation phase	√
103-3	Evaluation of the management approach		2.1.4.1 Summary of the Group's sustainability performance 2.1.4.2 Results of non-financial ratings and indices 2.1.4.4 External assurance 2.1.5.2 Governance of sustainability and of the Better Places 2030 programme 2.2.3.2 Environmental certifications of buildings during the operation phase	√
Waste				
103-1	Explanation of the material topic and its boundary		2.1.2 Sustainability challenges and opportunities 2.1.3 Priorities of the Group sustainability strategy 2.6.1 URW's reporting methodology	√
103-2	The management approach and its components		2.2.2.1 Environmental Management System (EMS) 2.2.3.6 Waste Management	√
103-3	Evaluation of the management approach		2.1.4.1 Summary of the Group's sustainability performance 2.1.4.2 Results of non-financial ratings and indices 2.1.4.4 External assurance 2.1.5.2 Governance of sustainability and of the Better Places 2030 programme	√
Sustainable procurement				
103-1	Explanation of the material topic and its boundary		2.1.2 Sustainability challenges and opportunities 2.1.3 Priorities of the Group sustainability strategy 2.3 Better Communities 2.6.1 URW's reporting methodology	√
103-2	The management approach and its components		2.2.2.3 Construction materials 2.3.3.3 Supply chain management	√
103-3	Evaluation of the management approach		2.1.4.1 Summary of the Group's sustainability performance 2.1.4.2 Results of non-financial ratings and indices 2.1.4.4 External assurance 2.1.5.2 Governance of sustainability and of the Better Places 2030 programme	√
Transport connectivity & accessibility				
103-1	Explanation of the material topic and its boundary		2.1.2 Sustainability challenges and opportunities 2.1.3 Priorities of the Group sustainability strategy 2.2.1 Address climate change 2.6.1 URW's reporting methodology	√
103-2	The management approach and its components		2.2.4 Develop connectivity and sustainable mobility	√
103-3	Evaluation of the management approach		2.1.4.1 Summary of the Group's sustainability performance 2.1.4.2 Results of non-financial ratings and indices 2.1.4.4 External assurance 2.1.5.2 Governance of sustainability and of the Better Places 2030 programme	√

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Customer and visitor attraction, retention & engagement				
103-1	Explanation of the material topic and its boundary		1.3 Strategy and Business model 2.1.2 Sustainability challenges and opportunities 2.1.3 Priorities of the Group sustainability strategy 2.3 Better Communities	√
103-2	The management approach and its components		2.3.4.2 Open dialogue with tenants and visitors 2.3.5.1 Fostering change in behaviours	√
103-3	Evaluation of the management approach		2.3.4.2 Open dialogue with tenants and visitors 2.1.4.1 Summary of the Group's sustainability performance 2.1.4.2 Results of non-financial ratings and indices 2.1.4.4 External assurance 2.1.5.2 Governance of sustainability and of the Better Places 2030 programme	√
Tenant attraction, retention & engagement				
103-1	Explanation of the material topic and its boundary		2.1.2 Sustainability challenges and opportunities 2.1.3 Priorities of the Group sustainability strategy 4.1.1.3 Business review by segment	√
103-2	The management approach and its components		2.3.5.2 An attractive, distinctive and sustainable offering 2.2.3.3 Green leases and tenant commitments 2.3.4.2 Open dialogue with tenants and visitors	√
103-3	Evaluation of the management approach		2.3.4.2 Open dialogue with tenants and visitors 2.1.4.1 Summary of the Group's sustainability performance 2.1.4.2 Results of non-financial ratings and indices 2.1.4.4 External assurance 2.1.5.2 Governance of sustainability and of the Better Places 2030 programme	√
Local economic development				
103-1	Explanation of the material topic and its boundary		2.1.2 Sustainability challenges and opportunities 2.1.3 Priorities of the Group sustainability strategy 2.3 Better Communities 2.6.1 URW's reporting methodology	√
103-2	The management approach and its components		2.3.3 Expand local economies 2.3.2 Promoting community resilience 2.3.4.1 Supporting the community	√
103-3	Evaluation of the management approach		2.3.3 Expand local economies 2.1.4.1 Summary of the Group's sustainability performance 2.1.4.2 Results of non-financial ratings and indices 2.1.4.4 External assurance 2.1.5.2 Governance of sustainability and of 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		2.1.2 Sustainability challenges and opportunities 2.1.3 Priorities of the Group sustainability strategy 2.3 Better Communities	√
103-2	The management approach and its components		2.2.2.4 Comfort, health, well-being and productivity for users of our buildings 2.3.2 Promoting community resilience 2.3.3.1 Socio-economic impact 2.3.4.1 Supporting the community	√
103-3	Evaluation of the management approach		2.3.2 Promoting community resilience 2.3.3.1 Socio-economic impact 2.3.4.1 Supporting the community 2.1.4.1 Summary of the Group's sustainability performance	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2022 Universal Registration Document	External assurance
			2.1.4.2 Results of non-financial ratings and indices 2.1.4.4 External assurance 2.1.5.2 Governance of sustainability and of the Better Places 2030 programme	
Crime & safety				
103-1	Explanation of the material topic and its boundary		2.1.2 Sustainability challenges and opportunities 2.1.3 Priorities of the Group sustainability strategy 6.2.2.4 Category #4: Security, health and safety risks A. Terrorism and major security incident B. Health and safety (including pandemic and natural disasters)	√
103-2	The management approach and its components		2.2.3.7 Health & Safety, security and environmental risks and pollution 6.2.2.4 Category #4: Security, health and safety risks A. Terrorism and major security incident B. Health and safety (including pandemic and natural disasters)	√
103-3	Evaluation of the management approach		2.2.3.7 Health & Safety, security and environmental risks and pollution 6.2 Main risk factors	√
Technology & digital				
103-1	Explanation of the material topic and its boundary		2.1.2 Sustainability challenges and opportunities 2.1.3 Priorities of the Group sustainability strategy	√
103-2	The management approach and its components		2.3.4.2 Open dialogue with tenants and visitors 2.3.5.2 An attractive, distinctive and sustainable offering 2.4.1.1 Talent development and career management	√
103-3	Evaluation of the management approach		2.1.4.1 Summary of the Group's sustainability performance 2.1.4.2 Results of non-financial ratings and indices 2.1.4.4 External assurance 2.1.5.2 Governance of sustainability and of the Better Places 2030 programme	√
Employee attraction, retention & engagement				
103-1	Explanation of the material topic and its boundary		2.1.2 Sustainability challenges and opportunities 2.1.3 Priorities of the Group sustainability strategy 2.6.1 URW's reporting methodology	√
103-2	The management approach and its components		2.1.5 Governance of sustainability 2.4 Better Together	√
103-3	Evaluation of the management approach		2.4 Better Together 2.1.4.1 Summary of the Group's sustainability performance 2.1.4.2 Results of non-financial ratings and indices 2.1.4.4 External assurance 2.1.5.2 Governance of sustainability and of the Better Places 2030 programme	√
ECONOMIC				
Economic performance				
201-1	Direct economic value generated and distributed		2.3 Better Communities 5.1 Consolidated Financial Statements	√
201-2	Financial implications and other risks and opportunities due to climate change		2.1.2.2 Sustainability risks and opportunities 2.2.1.3 Climate risk management and adaptation to climate change 2.2.3.4 Energy management 6.2. Main risk factors	√
201-3	Defined benefit plan obligations and other retirement plans		2.4.1.4 Compensation and benefits 3. Corporate governance and remuneration 5.2. Notes to the consolidated financial statements (Note 11. Employee remuneration and benefits)	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2022 Universal Registration Document	External assurance
Market presence				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage		2.4.1.4 Compensation and benefits 2.4.2.2 Diversity and Inclusion 3. Corporate governance and remuneration	√
202-2	Proportion of senior management hired from the local community		2.4.2.2 Diversity and Inclusion 2.4 Better Together – Key figures 2.4.1.4 Compensation and benefits 3. Corporate governance and remuneration	√
Indirect economic impacts				
203-1	Infrastructure investments and services supported		2.3.3.1 Socio-economic impact 2.3.3.3 Supply chain management 2.3 Better Communities 2.2.4 Develop connectivity and sustainable mobility	√
203-2	Significant indirect economic impacts		2.3.3.1 Socio-economic impact 2.3.3.3 Supply chain management 2.3 Better Communities	√
Procurement practices				
204-1	Proportion of spending on local suppliers		2.3.3.3 Supply chain management	√
Anti-corruption				
205-1	Operations assessed for risks related to corruption		2.1.2.2 Sustainability risks and opportunities 2.1.5.1 Ethics and integrity 6.1.2 Group Enterprise Risk Management Framework 6.1.3 Internal control system 6.2.2.5 Category #5: Legal and regulatory risks B. Corruption, money laundering and fraud risks	√
205-2	Communication and training about anti-corruption policies and procedures		2.1.2.2 Sustainability risks and opportunities 2.1.5.1 Ethics and integrity 6.2.2.5 Category #5: Legal and regulatory risks B. Corruption, money laundering and fraud risks	√
ENVIRONMENT				
Energy				
302-1	Energy consumption within the organization		2.2.1.2 Carbon assessment 2.2.3.4 Energy management	√
302-2	Energy consumption outside of organisation		2.2.1.2 Carbon assessment 2.2.3.4 Energy management	√
302-3	Energy intensity		2.1.4.1 Summary of the Group's sustainability performance - Better Places 2030 - Pillar 1 Better Spaces 2.2.1.2 Carbon assessment 2.2.3.4 Energy management	√
302-4	Reduction of energy consumption		2.1.4.1 Summary of the Group's sustainability performance - Better Places 2030 - Pillar 1 Better Spaces 2.2.1.2 Carbon assessment 2.2.3.4 Energy management	√
302-5	Reductions in energy requirements of products and services		2.2.2.1 Environmental Management System (EMS) 2.2.3.4 Energy management	√
Water				
303-1	Water withdrawal by source		2.2.2.1 Environmental Management System (EMS) 2.2.3.5 Water management	√
303-3	Water recycled and reused		2.2.3.5 Water management	√
Emissions				
305-1	Direct (Scope 1) GHG emissions		2.2.1 Address climate change 2.2.3.4 Energy management	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2022 Universal Registration Document	External assurance
305-2	Energy indirect (Scope 2) GHG emissions		2.2.1 Address climate change 2.2.3.4 Energy management	√
305-3	Other indirect (Scope 3) GHG emissions		2.2.1 Address climate change 2.2.3.4 Energy management	√
305-4	GHG emissions intensity		2.2.1 Address climate change 2.1.4.1 Summary of the Group's sustainability performance - Better Places 2030 - Pillar 1 Better Spaces	√
305-5	Reduction of GHG emissions		2.2.1 Address climate change 2.1.4.1 Summary of the Group's sustainability performance - Better Places 2030 - Pillar 1 Better Spaces 2.2.3.4 Energy management	√
305-6	Emissions of ozone-depleting substances (ODS)		2.2.1 Address climate change 2.2.2.3 Construction materials 2.2.3.6 Waste Management 2.2.3.7 Health & Safety, security and environmental risks and pollution	√
Effluents and Waste				
306-2	Waste by type and disposal method		2.2.2.1 Environmental Management System (EMS) 2.2.2.3 Construction materials 2.2.3.5 Water management 2.2.3.6 Waste Management	√
Environmental Compliance				
307-1	Non-compliance with environmental laws and regulations		2.2.2.1 Environmental Management System (EMS) - Sustainable construction 2.2.3.7 Health & Safety, security and environmental risks and pollution	√
Supplier Environmental Assessment				
308-1	New suppliers that were screened using environmental criteria		2.3.3.3 Supply chain management	√
SOCIAL				
Employment				
401-1	New employee hires and employee turnover		2.4 Better Together – key figures 2.4.1.1 Talent development and career management	√
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		2.4.1.4 Compensation and benefits 2.4.3.2 Well-being 5.2 Notes to the consolidated financial statements (Note 11. Employee remuneration and benefits)	√
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 Well-being	√
Training and Education				
404-1	Average hours of training per year per employee		2.4.1.1 Talent development and career management	√
404-2	Programmes for upgrading employee skills and transition assistance programs		2.4.1.1 Talent development and career management 2.4.1.2 Training	√
404-3	Percentage of employees receiving regular performance and career development reviews		2.4.1.1 Talent development and career management 2.4.1.4 Compensation and benefits	√
Diversity and Equal Opportunity				
405-1	Diversity of governance bodies and employees		2.4 Better Together – Key figures 2.4.2.2 Diversity and Inclusion 3. Corporate governance and remuneration 3.2.2 The Supervisory Board	√

Disclosure Number	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2022 Universal Registration Document	External assurance
405-2	Ratio of basic salary and remuneration of women to men		2.4.1.4 Compensation and benefits 2.4.2.2 Diversity and Inclusion	√
Non-discrimination				
406-1	Incidents of discrimination and corrective actions taken		2.4.2.2 Diversity and Inclusion 6.2.2.5 Category #5: Legal and regulatory risks	√
Human Rights Assessment				
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		2.3.3.3 Supply chain management 2.4.3.4 Human rights and labour conditions 6.2.2.5 Category #5: Legal and regulatory risks	√
Local Communities				
413-1	Operations with local community engagement, impact assessments, and development programs		2.2.2.1 Environmental Management System (EMS) 2.3.2 Promoting community resilience 2.3.3 Expand local economies 2.3.4.1 Supporting the community 2.3.5 Promote responsible consumption	√
413-2	Operations with significant actual and potential negative impacts on local communities		2.2.2.1 Environmental Management System (EMS) 2.3.3 Expand local economies 2.3.5 Promote responsible consumption 2.3 Better Communities	√
Supplier Social Assessment				
414-1	New suppliers that were screened using social criteria		2.3.3.3 Supply chain management	√
Customer Health and Safety				
416-1	Assessment of the health and safety impacts of product and service categories		2.2.2.1 Environmental Management System (EMS) 2.2.3.7 Health & Safety, security and environmental risks and pollution	√
Marketing and Labelling				
417-1	Requirements for product and service information and labelling		2.2.2.1 Environmental Management System (EMS) 2.2.2.2 Environmental certifications of buildings under development 2.2.3.2 Environmental certifications of buildings during the operation phase 2.3.5 Promote responsible consumption	√
Socioeconomic Compliance				
419-1	Non-compliance with laws and regulations in the social and economic area		2.2.3.7 Health & Safety, security and environmental risks and pollution 6.2.2.5 Category #5: Legal and regulatory risks	√
■ Reported ■ Partially reported				

3. SASB SUSTAINABILITY ACCOUNTING STANDARD – Real estate

Topic	Code	Accounting metric	Category	Reported	Cross-reference in Chapter 2 of URW 2022 Universal Registration Document – Section, Title of KPI table, or Graph title	External assurance
Sustainability Disclosure Topics & Accounting Metrics						
Energy management	IF-RE-130a.1.	Energy consumption data coverage as a percentage of total floor area, by property subsector	Quantitative		2.6.1.2 Reporting scope / Reporting scope for environmental and societal indicators of standing assets	√
	IF-RE-130a.2.	(1) Total energy consumed by portfolio area with data coverage	Quantitative		Energy consumption (MWh)	√
		(2) percentage grid electricity			Data not included in 2022 URD but reported through the Group data collection process: 97%	√
		(3) percentage renewable, by property subsector			2022 Energy mix and its evolution (all owned and managed assets)	√
					Share of total energy consumption derived from renewable sources per energy source: electricity, district heating and cooling, and direct energy consumption (%)	√
	IF-RE-130a.3.	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property subsector	Quantitative		Like for like evolution in energy consumption (MWh and %)	√
	IF-RE-130a.4.	Percentage of eligible portfolio that (1) has an energy rating and (2) is certified to ENERGY STAR, by property subsector	Quantitative		Data not included in 2022 URD but reported through the GRESB real estate assessment: 76% (Energy rating in the EU, Energy star in the US)	
IF-RE-130a.5.	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	Discussion and Analysis		2.2.3.4 Energy management	√	

Topic	Code	Accounting metric	Category	Reported	Cross-reference in Chapter 2 of URW 2022 Universal Registration Document – Section, Title of KPI table, or Graph title	External assurance
Water management	IF-RE-140a.1.	Water withdrawal data coverage as a percentage of (1) total floor area, by property subsector	Quantitative		2.6.1.2 Reporting scope / Reporting scope for environmental and societal indicators in standing assets	√
		Water withdrawal data coverage as a percentage of (2) floor area in regions with High or Extremely High Baseline Water Stress, by property subsector			2.2.3.5 Water management "The non-financial risk assessment pointed out that water is not a key environmental issue for URW. Indeed, the assets of the Group's portfolio are not considered as being significant water consumers." 2.1.2.2 Sustainability risks and opportunities	
	IF-RE-140a.2.	(1) Total water withdrawn by portfolio area with data coverage, by property subsector	Quantitative		Water consumption (m ³) broken down by source (%)	
		(2) Percentage in regions with High or Extremely High Baseline Water Stress, by property subsector			2.2.3.5 Water management "The non-financial risk assessment pointed out that water is not a key environmental issue for URW. Indeed, the assets of the Group's portfolio are not considered as being significant water consumers." 2.1.2.2 Sustainability risks and opportunities	
	IF-RE-140a.3.	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property subsector	Quantitative		Water consumption (m ³) broken down by source (%)	
IF-RE-140a.4.	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis		2.2.3.5 Water management	√	
Management of Tenant Sustainability Impacts	IF-RE-410a.1.	(1) Percentage of new leases that contain a cost recovery clause for resource efficiency-related capital improvements, and (2) associated leased floor area, by property subsector	Quantitative		The Group implements Green Leases and measures their coverage rate. Green lease terms revolve around energy efficiency and renewable electricity measures, not cost recovery explicitly. Nonetheless, efficiency gains enable to reduce service charges. 2.2.3.3 Green leases and tenant commitments 2022 number and percentage of green leases among in-year signed leases and active leases (shopping centres and offices)	

Topic	Code	Accounting metric	Category	Reported	Cross-reference in Chapter 2 of URW 2022 Universal Registration Document – Section, Title of KPI table, or Graph title	External assurance
	IF-RE-410a.2.	Percentage of tenants that are separately metered or submetered for (1) grid electricity consumption and (2) water withdrawals, by property subsector	Quantitative		NA	
	IF-RE-410a.3.	Discussion of approach to measuring, incentivizing, and improving sustainability impacts of tenants	Discussion and Analysis		2.2.3.3 Green leases and tenant commitments 2.3.5 Promote responsible consumption	√
Climate Change Adaptation	IF-RE-450a.1.	Area of properties located in 100-year flood zones, by property subsector	Quantitative		NA	
	IF-RE-450a.2.	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	Discussion and Analysis		2.2.1.3 Climate risk management and adaptation to climate change 2.1.2.2 Sustainability risks and opportunities 6.2.2.3 A Sustainability risks	√
Activity metrics						
	IF-RE-000.A	Number of assets, by property subsector	Quantitative		1.1 Key facts 1.5 Portfolio	√
	IF-RE-000.B	Leasable floor area, by property subsector	Quantitative		1.5 Portfolio	√
	IF-RE-000.C	Percentage of indirectly managed assets, by property subsector	Quantitative		1.5 Portfolio	√
	IF-RE-000.D	Average occupancy rate, by property subsector	Quantitative		1.5 Portfolio 4.1.1.3 Business review by segment	√
■ Reported ■ Partially reported Not reported						