



UNIBAIL-RODAMCO-WESTFIELD

Cross-References Tables
for the Sustainability Reporting published in
URW's 2024 Universal Registration Document

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

Code	Indicator	Description	Reported	Cross-reference in Chapter 3 of URW 2024 Universal Registration Document – Section, 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		SHARE OF TOTAL ENERGY CONSUMPTION DERIVED FROM RENEWABLE SOURCES PER ENERGY SOURCE: ELECTRICITY, DISTRICT HEATING AND COOLING, AND DIRECT ENERGY CONSUMPTION (%)	√
		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		2024 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 %) 3.2.1 GENERAL DISCLOSURES	√
DH&C-Abs	Total district heating & cooling consumption (Annual kWh)	Total amount of indirect energy consumed from district heating & cooling systems		TOTAL ENERGY CONSUMPTION (MWH AND %)	
		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 (%)	√

Code	Indicator	Description	Reported	Cross-reference in Chapter 3 of URW 2024 Universal Registration Document – Section, Title of KPI table or Graph	External assurance
DH&C-Lfi	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 %) 3.2.1 GENERAL DISCLOSURES	√
Fuels-Abs	Total fuel consumption (annual kWh)	Total amount of fuel used from direct (renewable and non-renewable) sources		TOTAL ENERGY CONSUMPTION (MWH AND %)	
		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-Lfi	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 INTENSITY BASED ON GROSS REVENUE	√
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 AND 2) (TONNES OF CO ₂ E)	
				GROUP CARBON FOOTPRINT FOLLOWING “MARKET-BASED” AND “LOCATION-BASED” METHODS	√
		Fugitive emissions		3.2.2.2.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS (ESRSE1-6) – Methodology	
				GROUP CARBON FOOTPRINT FOLLOWING “MARKET-BASED” AND “LOCATION-BASED” METHODS	√
				GROUP CARBON FOOTPRINT FOLLOWING “MARKET-BASED” AND “LOCATION-BASED” METHODS	√

Code	Indicator	Description	Reported	Cross-reference in Chapter 3 of URW 2024 Universal Registration Document – Section, Title of KPI table or Graph	External assurance
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		GHG EMISSIONS FROM ENERGY CONSUMPTION OF STANDING ASSETS (SCOPES 1 AND 2) (TONNES OF CO ₂ E)	
				GROUP CARBON FOOTPRINT FOLLOWING “MARKET-BASED” AND “LOCATION-BASED” METHODS	√
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		GHG INTENSITY BASED ON GROSS REVENUE FOLLOWING “MARKET-BASED” AND “LOCATION-BASED” METHODS	√
Water-Abs	Total water consumption (<i>annual m³</i>)	Total amount of water withdrawn (including intermediaries and abstraction of cooling water)		WATER CONSUMPTION (M3) BROKEN DOWN BY SOURCE (%)	√
		Water sources (ground, rainwater, etc.)		WATER CONSUMPTION (M3) BROKEN DOWN BY SOURCE (%)	√
Water-Lfl	Like-for-like total water consumption (<i>annual m³</i>)	Total amount of water withdrawn on a like-for-like scope		3.4.1.1.2 WATER RELATED ADDITIONAL INFORMATION	
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 OF STANDING ASSETS PER USAGE	√
				WATER INTENSITY OF STANDING ASSETS PER MILLION EUR NET REVENUE	
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		TOTAL WASTE QUANTITIES DIVERTED AND DIRECTED FROM/TO DISPOSAL	√
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		The total waste like-for-like was not a CSRD/ESRS requirements. Please refer to the below table for the 2023/2024 waste LFL data	

Code	Indicator	Description	Reported	Cross-reference in Chapter 3 of URW 2024 Universal Registration Document – Section, Title of KPI table or Graph	External assurance
				2023/2024 LFL	
		Total amount of waste generated (in tonnes)		106,363.94	
		Total amount of hazardous waste generated (in tonnes)		96.61	
		Total amount diverted from disposal		53,336.08	
		Amount diverted from disposal - Preparation for reuse		2,249.25	
		Amount diverted from disposal - Recycling		47,605.13	
		Amount diverted from disposal - Other recovery operations (Methanisation)		3,481.70	
		Total amount directed to disposal		53,009.91	
		Amount directed to disposal - Incineration		28,618.41	
		Amount directed to disposal - Landfill		24,391.50	
		Amount directed to disposal - Other disposal operations		-	
		Total amount of non-recycled waste		58,758.81	
		Total percentage of non-recycled waste		55.2%	
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		RETAIL - BREEAM-IN-USE PART 2, COVERAGE OF THE CERTIFICATION – SHOPPING CENTRES (RETAIL) – BETTER PLACES SCOPE – GROUP OFFICES - BREEAM-IN-USE PART 2, COVERAGE OF THE CERTIFICATION – OFFICES– BETTER PLACES SCOPE NUMBER OF DEVELOPMENT PROJECTS THAT ARE ENGAGED IN AN ENVIRONMENTAL BUILDING CERTIFICATION PROCESS	√
		Total number of assets that have achieved a certification, rating or labelling within a portfolio and level of certification attained		RETAIL - BREEAM-IN-USE PART 2, COVERAGE OF THE CERTIFICATION – SHOPPING CENTRES (RETAIL) – BETTER PLACES SCOPE – GROUP	√
				OFFICES - BREEAM-IN-USE PART 2, COVERAGE OF THE CERTIFICATION – OFFICES– BETTER PLACES SCOPE	√
				NUMBER OF DEVELOPMENT PROJECTS THAT ARE	√

Code	Indicator	Description	Reported	Cross-reference in Chapter 3 of URW 2024 Universal Registration Document – Section, Title of KPI table or Graph	External assurance
				ENGAGED IN AN ENVIRONMENTAL BUILDING CERTIFICATION PROCESS	
Diversity-Emp	Breakdown of employees by gender	Proportion of male and female employees		EMPLOYEE HEADCOUNT BY GENDER	√
Diversity-Pay	Differences in remuneration between men and women	Ratio of average salary for men and average salary for women		The average salary for men and women ratio was not a CSRD/ESRS requirements. Please refer to the below table for the 2024 data.	
				2024	
		Senior management level		126%	
		Middle management level		116%	
		Other levels		94%	
		Salaries of Men and Women in the Governance Bodies		IN CHAPTER 2 OF URW 2024 UNIVERSAL REGISTRATION DOCUMENT: 2.3 MANAGEMENT AND SUPERVISORY BOARDS REMUNERATION	√
Emp-Training	Employee training and development	Total Number of Training Hours delivered		AVERAGE NUMBER OF TRAINING HOURS PER EMPLOYEE AND BY GENDER	√
Emp-Dev	Employees performance review	Proportion of employees who have had an annual review		PERCENTAGE OF EMPLOYEES THAT PARTICIPATED IN REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS BY GENDER	√
Emp-Turnover	Hires and turnover rate	Number and ratio of new hires		RECRUITMENT AND EMPLOYEE TURNOVER	√
		Number of employees departures and turnover rate		RECRUITMENT AND EMPLOYEE TURNOVER	√
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		OCCUPATIONAL HEALTH AND SAFETY	√
				ACCIDENTS	√
H&S-Asset	Building safety	Proportion of assets that have undergone a health and safety assessment		3.2.3.2.7 TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES	√

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				COMPLIANCE WITH HEALTH AND SAFETY REGULATION	
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		3.2.3.3 AFFECTED COMMUNITIES	√
				BETTER PLACES ROADMAP: SCORECARD – SUSTAINABLE EXPERIENCE	√
Gov-Board	Composition of the highest governance body	Composition of the Supervisory Board		IN CHAPTER 2 OF URW 2024 UNIVERSAL REGISTRATION DOCUMENT: 2.2.2.1 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		DIVERSITY POLICY OF THE SUPERVISORY BOARD (SB) MEMBERS INDEPENDENCE OF SUPERVISORY BOARD MEMBERS: INDEPENDENCE PROCEDURE AND CRITERIA EMPLOYEE OR EMPLOYEE SHAREHOLDER REPRESENTATION ON THE SUPERVISORY BOARD SUPERVISORY BOARD SUCCESSION PLANNING AND SUPERVISORY BOARD MEMBER CANDIDATE SELECTION PROCESS	√
Gov-Col	Procedure for managing conflicts of interest	Procedures for preventing and managing conflicts of interest by the Supervisory Board		IN CHAPTER 2 OF URW 2024 UNIVERSAL REGISTRATION DOCUMENT: 2.2.2.5 ADDITIONAL INFORMATION	√

Code	Indicator	Description	Reported	Cross-reference in Chapter 3 of URW 2024 Universal Registration Document – Section, Title of KPI table or Graph	External assurance
				<p>RELATED TO MANAGEMENT BOARD AND SUPERVISORY BOARD MEMBERS</p> <p>CONFLICTS OF INTEREST</p> <p>SUPERVISORY BOARD (SB) MEMBER INFORMATION AND MANDATES HELD AS AT DECEMBER 31, 2024</p> <p>SHAREHOLDERS HOLDING A NUMBER OF SHARES OR VOTING RIGHTS REPRESENTING 5% OR MORE OF THE TOTAL NUMBER OF SHARES OR VOTING RIGHTS</p>	
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		3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT (ESRS 2 BP-1)	√
	Estimation of Landlord-obtained utility consumption	Methodology used to estimate utility consumption		3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT (ESRS 2 BP-1)	√
				URW'S REPORTING METHODOLOGY	√
				3.2.1.1.2 DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES	√
				3.1 BETTER PLACES ROADMAP	√
	Third Party Assurance	Level of third-party assurance according to AA1000 or ISAE3000		3.2.5 REPORT ON THE CERTIFICATION OF SUSTAINABILITY INFORMATION AND VERIFICATION OF THE DISCLOSURE REQUIREMENTS UNDER ARTICLE 8 OF REGULATION (EU) 2020/852 OF UNIBAIL RODAMCO-WESTFIELD SE	√
					√

Code	Indicator	Description	Reported	Cross-reference in Chapter 3 of URW 2024 Universal Registration Document – Section, Title of KPI table or Graph	External assurance
Boundaries – reporting on landlord and tenant consumption	Absolute consumption (only Landlord-obtained energy/water)			3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT	
				3.2.1.1.2 DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES	
	Private consumption (tenant-obtained consumption) collected by the Landlord		3.2.2.2.8 ENERGY CONSUMPTION AND MIX	√	
			3.2.2.3.5 WATER CONSUMPTION (ESRS E3-4)		
			3.2.2.2.8 ENERGY CONSUMPTION AND MIX	√	
Intensity sustainability performance measures (denominators: managed floor area or occupancy)		3.2.2.2.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS (ESRS E1-6)	√		
		3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT DEFINITIONS AND REPORTING VALUES	√		
Segmental analysis (by property type, geography)	Concordance with property typology adopted in financial reporting		1.4 BUSINESS OVERVIEW	√	
			3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT	√	
Disclosure on own offices	Own office performance measure		7.1.1 GENERAL INFORMATION	√	
			REPORTING SCOPE – ASSET PORTFOLIO URW'S REPORTING METHODOLOGY	√	
			UNIBAIL-RODAMCO-WESTFIELD'S HEADQUARTERS "7 ADENAUER" –HAS BEEN SOLD IN 2021.		
Narrative on performance	Commentaries/ explanations on environmental performance		3.1 BETTER PLACES ROADMAP	√	
			3.2.2 ENVIRONMENTAL INFORMATION		

Code	Indicator	Description	Reported	Cross-reference in Chapter 3 of URW 2024 Universal Registration Document – Section, Title of KPI table or Graph	External assurance
	Location of EPRA Sustainability Performance Measures in company's report	EPRA and environmental measures included in the annual report		3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS	
	Reporting period	Disclosure of historical data for absolute and intensity performance measures		REPORTING PERIOD AND REFERENCE YEAR (CSRD AND BETTER PLACES)	√
	Materiality	Materiality survey and adherence to GRI standards		3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES	√
				3.2.1.4.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT	
				3.1 BETTER PLACES ROADMAP	√
				3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS	
<i>n</i> Reported <i>n</i> Not reported					

2. GRI STANDARDS

Disclosure	Disclosure Title (Individual disclosure items “a”, “b”, “c”, etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield’s 2024 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 3.2.3.1 OWN WORKFORCE 4.1.1 BUSINESS REVIEW AND 2024 RESULTS	√
102-8	Information on employees and other workers		3.2.3.1 OWN WORKFORCE	√
102-9	Supply chain		3.2.4.3 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	√
102-10	Significant changes to the organisation and its supply chain		4.1.1 BUSINESS REVIEW AND 2024 RESULTS 3.2.4.3 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	√
102-11	Precautionary Principle or approach		3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 6.1 RISK MANAGEMENT FRAMEWORK	√
102-12	External initiatives		2. CORPORATE GOVERNANCE AND REMUNERATION 2.4 ETHICS AND COMPLIANCE WITHIN THE URW GROUP 3.1 BETTER PLACES ROADMAP 3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS 3.2.4 GOVERNANCE INFORMATION – BUSINESS CONDUCT 3.2.1.3.2 INTERESTS AND VIEWS OF STAKEHOLDERS	√
102-13	Membership of associations		3.2.1.3.2 INTERESTS AND VIEWS OF STAKEHOLDERS	√

Disclosure	Disclosure Title (Individual disclosure items “a”, “b”, “c”, etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield’s 2024 Universal Registration Document	External assurance
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		3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.1 BETTER PLACES ROADMAP 2.4 ETHICS AND COMPLIANCE WITHIN THE URW GROUP 6.2 MAIN RISK FACTORS	√
102-16	Values, principles, standards and norms of behaviour		2. CORPORATE GOVERNANCE AND REMUNERATION 2.4 ETHICS AND COMPLIANCE WITHIN THE URW GROUP 3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 6.1.3 INTERNAL CONTROL SYSTEM	√
102-17	Mechanisms for advice and concerns about ethics		3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 6.2 MAIN RISK FACTORS	√
102-18	Governance structure		2.2 MANAGEMENT AND SUPERVISORY BODIES 3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES	√
102-19	Delegating authority		3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES	√
102-20	Executive-level responsibility for economic, environmental and social topics		3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES	√
102-21	Consulting stakeholders on economic, environmental and social topics		3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.1 BETTER PLACES ROADMAP 3.2.1.3.2 INTERESTS AND VIEWS OF STAKEHOLDERS 3.2.3 SOCIAL INFORMATION	√
102-22	Composition of the highest governance body and its committees		2.2 MANAGEMENT AND SUPERVISORY BODIES	√
102-23	Chair of the highest governance body		2.2 MANAGEMENT AND SUPERVISORY BODIES	√

Disclosure	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2024 Universal Registration Document	External assurance
102-24	Nominating and selecting the highest governance body		2.2 MANAGEMENT AND SUPERVISORY BODIES	√
102-25	Conflicts of interest		2.2 MANAGEMENT AND SUPERVISORY BODIES 2.2.2.1 SUPERVISORY BOARD COMPOSITION AND DIVERSITY 2.2.2.5 ADDITIONAL INFORMATION RELATED TO MANAGEMENT BOARD AND SUPERVISORY BOARD MEMBERS	√
102-26	Role of highest governance body in setting purpose, values and strategy		2.2 MANAGEMENT AND SUPERVISORY BODIES 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES	√
102-28	Evaluating the highest governance body's performance		2.2 MANAGEMENT AND SUPERVISORY BODIES 2.2.2.2 SUPERVISORY BOARD FUNCTIONNING 2.3 MANAGEMENT AND SUPERVISORY BOARDS REMUNERATION 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES 3.2.3.1.3 POLICIES RELATED TO OWN WORKFORCE	√
102-29	Identifying and managing economic, environmental and social impacts		3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES 3.2.2 ENVIRONMENTAL INFORMATION 3.2.3 SOCIAL INFORMATION	√
102-30	Effectiveness of risk management processes		1.3 STRATEGY AND BUSINESS MODEL 3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES 2. CORPORATE GOVERNANCE AND REMUNERATION 6.1.3 INTERNAL CONTROL SYSTEM 6.2 MAIN RISK FACTORS	√
102-31	Review of economic, environmental and social topics		3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES	√

Disclosure	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2024 Universal Registration Document	External assurance
			3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES	
102-32	Highest governance body's role in sustainability reporting		3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES	√
102-33	Communicating critical concerns		3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES 6.2 MAIN RISK FACTORS	√
102-34	Nature and total number of critical concerns		3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES 6.2 MAIN RISK FACTORS	√
102-35	Remuneration policies		2.3 MANAGEMENT AND SUPERVISORY BOARDS REMUNERATION 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES 3.2.3.1.3 POLICIES RELATED TO OWN WORKFORCE 3.4.1.2.1 ADEQUATE WAGES	√
102-36	Process for determining remuneration		2.3 MANAGEMENT AND SUPERVISORY BOARDS REMUNERATION 3.2.3.1.3 POLICIES RELATED TO OWN WORKFORCE 3.4.1.2.1 ADEQUATE WAGES	√
102-37	Stakeholders' involvement in remuneration		2.3 MANAGEMENT AND SUPERVISORY BOARDS REMUNERATION 3.2.3.1.3 POLICIES RELATED TO OWN WORKFORCE 3.4.1.2.1 ADEQUATE WAGES	√
102-40	List of stakeholder groups		1.3 STRATEGY AND BUSINESS MODEL 3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.1.3.2 INTERESTS AND VIEWS OF STAKEHOLDERS	√

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			3.2.3 SOCIAL INFORMATION 3.4.1.3.1 POLITICAL INFLUENCE AND LOBBYING ACTIVITIES	
102-41	Collective bargaining agreements		3.2.3.1.10 COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE	√
102-42	Identifying and selecting stakeholders		1.3 STRATEGY AND BUSINESS MODEL 3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.1.3.2 INTERESTS AND VIEWS OF STAKEHOLDERS	√
102-43	Approach to stakeholder engagement		1.3 STRATEGY AND BUSINESS MODEL 3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.1.3.2 INTERESTS AND VIEWS OF STAKEHOLDERS 3.2.3 SOCIAL INFORMATION 3.4.1.3.1 POLITICAL INFLUENCE AND LOBBYING ACTIVITIES	√
102-44	Key topics and concerns raised		3.1 BETTER PLACES ROADMAP 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES 3.2.1.3.2 INTERESTS AND VIEWS OF STAKEHOLDERS 3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.1.4.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT 3.2.3 SOCIAL INFORMATION 3.4.1.3.1 POLITICAL INFLUENCE AND LOBBYING ACTIVITIES	√
102-45	Entities included in the consolidated financial statements		1.5 PORTFOLIO 4.1.1 BUSINESS REVIEW AND 2024 RESULTS 5.1 CONSOLIDATED FINANCIAL STATEMENTS 5.2 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS	√
102-46	Defining report content and topic boundaries		3.1 BETTER PLACES ROADMAP 3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT	√

Disclosure	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2024 Universal Registration Document	External assurance
102-47	List of material topics		3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES	√
102-48	Restatements of information		1.3 STRATEGY AND BUSINESS MODEL 1.4 BUSINESS OVERVIEW 3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 5.2 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS	√
102-49	Changes in reporting		3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.1.2 DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES	√
102-50	Reporting period		3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.1.2 DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES 4.1.1 BUSINESS REVIEW AND 2024 RESULTS	√
102-51	Date of most recent report		3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT	√
102-52	Reporting cycle		3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT	√
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		3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS	
102-55	GRI content index		3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS	
102-56	External assurance		3.2.5 CERTIFICATION REPORT ON SUSTAINABILITY INFORMATION AND COMPLIANCE WITH ESRS DISCLOSURE REQUIREMENTS OF UNIBAIL-RODAMCO-WESTFIELD, FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2024	√
MANAGEMENT APPROACH				
ENERGY & CARBON				
103-1	Explanation of the material topic and its boundary		3.1 BETTER PLACES ROADMAP 3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.4.2 DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT 3.2.2.2 CLIMATE CHANGE	√

Disclosure	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2024 Universal Registration Document	External assurance
			3.2.2.2.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS	
103-2	The management approach and its components		3.2.2.2.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 3.2.2.2.5 POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.2.6 ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES	√
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES 3.2.5 CERTIFICATION REPORT ON SUSTAINABILITY INFORMATION AND COMPLIANCE WITH ESRS DISCLOSURE REQUIREMENTS OF UNIBAIL-RODAMCO-WESTFIELD, FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2024 3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS	√
BUILDING LABELS & STANDARDS				
103-1	Explanation of the material topic and its boundary		3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.4.2 DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT 3.2.2.1 ENVIRONMENTAL DETAILS ON BUILDINGS ENVIRONMENTAL CERTIFICATIONS	√
103-2	The management approach and its components		3.2.2.1 ENVIRONMENTAL DETAILS ON BUILDING ENVIRONMENTAL CERTIFICATIONS	√
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES 3.2.2.1 ENVIRONMENTAL DETAILS ON BUILDING ENVIRONMENTAL CERTIFICATIONS 3.2.5 CERTIFICATION REPORT ON SUSTAINABILITY INFORMATION AND COMPLIANCE WITH ESRS DISCLOSURE REQUIREMENTS OF UNIBAIL-RODAMCO-WESTFIELD, FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2024	√

Disclosure	Disclosure Title (Individual disclosure items “a”, “b”, “c”, etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield’s 2024 Universal Registration Document	External assurance
			3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS	
WASTE				
103-1	Explanation of the material topic and its boundary		3.1 BETTER PLACES ROADMAP 3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.4.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING’S SUSTAINABILITY STATEMENT 3.2.2.5 RESOURCE USE AND CIRCULAR ECONOMY	√
103-2	The management approach and its components		3.2.2.5 RESOURCE USE AND CIRCULAR ECONOMY	√
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES 3.2.2.5 RESOURCE USE AND CIRCULAR ECONOMY 3.2.5 CERTIFICATION REPORT ON SUSTAINABILITY INFORMATION AND COMPLIANCE WITH ESRs DISCLOSURE REQUIREMENTS OF UNIBAIL-RODAMCO-WESTFIELD, FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2024 3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS	√
SUSTAINABLE PROCUREMENT				
103-1	Explanation of the material topic and its boundary		3.1 BETTER PLACES ROADMAP 3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.4.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING’S SUSTAINABILITY STATEMENT 3.2.3.2 WORKERS IN THE VALUE CHAIN 3.2.4.3 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	√
103-2	The management approach and its components		3.2.3.2 WORKERS IN THE VALUE CHAIN 3.2.4.3 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	√
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES	√

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			<p>3.2.3.2 WORKERS IN THE VALUE CHAIN</p> <p>3.2.4.3 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS</p> <p>3.2.5 CERTIFICATION REPORT ON SUSTAINABILITY INFORMATION AND COMPLIANCE WITH ESRS DISCLOSURE REQUIREMENTS OF UNIBAIL-RODAMCO-WESTFIELD, FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2024</p> <p>3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS</p>	
TRANSPORT CONNECTIVITY & ACCESSIBILITY				
103-1	Explanation of the material topic and its boundary		<p>3.1 BETTER PLACES ROADMAP</p> <p>3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT</p> <p>3.2.1.4.2 DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT</p> <p>3.2.2.2 CLIMATE CHANGE</p>	√
103-2	The management approach and its components		3.2.2.2 CLIMATE CHANGE	√
103-3	Evaluation of the management approach		<p>3.1 BETTER PLACES ROADMAP</p> <p>3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES</p> <p>3.2.2.2 CLIMATE CHANGE</p> <p>3.2.5 CERTIFICATION REPORT ON SUSTAINABILITY INFORMATION AND COMPLIANCE WITH ESRS DISCLOSURE REQUIREMENTS OF UNIBAIL-RODAMCO-WESTFIELD, FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2024</p> <p>3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS</p>	√
CUSTOMER AND VISITOR ATTRACTION, RETENTION & ENGAGEMENT				
103-1	Explanation of the material topic and its boundary		<p>1.3 STRATEGY AND BUSINESS MODEL</p> <p>3.1 BETTER PLACES ROADMAP</p> <p>3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT</p> <p>3.2.1.4.2 DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT</p> <p>3.2.3.3 AFFECTED COMMUNITIES</p>	√
103-2	The management approach and its components		3.2.3.3 AFFECTED COMMUNITIES	√

Disclosure	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2024 Universal Registration Document	External assurance
103-3	Evaluation of the management approach		<p>3.1 BETTER PLACES ROADMAP</p> <p>3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES</p> <p>3.2.3.3 AFFECTED COMMUNITIES</p> <p>3.2.5 CERTIFICATION REPORT ON SUSTAINABILITY INFORMATION AND COMPLIANCE WITH ESRs DISCLOSURE REQUIREMENTS OF UNIBAIL-RODAMCO-WESTFIELD, FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2024</p> <p>3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS</p>	√
TENANT ATTRACTION, RETENTION & ENGAGEMENT				
103-1	Explanation of the material topic and its boundary		<p>3.1 BETTER PLACES ROADMAP</p> <p>3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT</p> <p>3.2.1.4.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT</p> <p>3.2.3.4 CONSUMERS AND END-USERS</p> <p>4.1.1 BUSINESS REVIEW AND 2024 RESULTS</p>	√
103-2	The management approach and its components		<p>3.2.2.2.6 ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES</p> <p>4.1.1 BUSINESS REVIEW AND 2024 RESULTS</p>	√
103-3	Evaluation of the management approach		<p>3.1 BETTER PLACES ROADMAP</p> <p>3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES</p> <p>3.2.3.4 CONSUMERS AND END-USERS</p> <p>3.2.5 CERTIFICATION REPORT ON SUSTAINABILITY INFORMATION AND COMPLIANCE WITH ESRs DISCLOSURE REQUIREMENTS OF UNIBAIL-RODAMCO-WESTFIELD, FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2024</p> <p>3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS</p>	√
LOCAL ECONOMIC DEVELOPMENT				
103-1	Explanation of the material topic and its boundary		<p>1.3 STRATEGY AND BUSINESS MODEL</p> <p>3.1 BETTER PLACES ROADMAP</p> <p>3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT</p>	√

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			3.2.1.4.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT 3.2.3.3 AFFECTED COMMUNITIES	
103-2	The management approach and its components		3.2.3.3 AFFECTED COMMUNITIES	√
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES 3.2.2.6.4 URW SHARE OF ALIGNED ACTIVITIES (MINIMUM SAFEGUARDS) 3.2.3.3 AFFECTED COMMUNITIES 3.2.5 CERTIFICATION REPORT ON SUSTAINABILITY INFORMATION AND COMPLIANCE WITH ESRs DISCLOSURE REQUIREMENTS OF UNIBAIL-RODAMCO-WESTFIELD, FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2024 3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS	√
COMMUNITY WELL-BEING				
103-1	Explanation of the material topic and its boundary		1.3 STRATEGY AND BUSINESS MODEL 3.1 BETTER PLACES ROADMAP 3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.4.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT 3.2.3.3 AFFECTED COMMUNITIES	√
103-2	The management approach and its components		3.2.3.3 AFFECTED COMMUNITIES	√
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES 3.2.3.3 AFFECTED COMMUNITIES 3.2.5 CERTIFICATION REPORT ON SUSTAINABILITY INFORMATION AND COMPLIANCE WITH ESRs DISCLOSURE REQUIREMENTS OF UNIBAIL-RODAMCO-WESTFIELD, FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2024 3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS	√

Disclosure	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2024 Universal Registration Document	External assurance
CRIME & SAFETY				
103-1	Explanation of the material topic and its boundary		1.3 STRATEGY AND BUSINESS MODEL 3.1 BETTER PLACES ROADMAP 3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.4.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT 6.2.2.4 CATEGORY #4: SECURITY, HEALTH AND SAFETY RISKS	√
103-2	The management approach and its components		6.2.2.4 CATEGORY #4: SECURITY, HEALTH AND SAFETY RISKS	√
103-3	Evaluation of the management approach		3.1 BETTER PLACES ROADMAP 3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES 3.2.5 CERTIFICATION REPORT ON SUSTAINABILITY INFORMATION AND COMPLIANCE WITH ESRs DISCLOSURE REQUIREMENTS OF UNIBAIL-RODAMCO-WESTFIELD, FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2024 3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS 6.2 MAIN RISK FACTORS	√
TECHNOLOGY & DIGITAL				
103-1	Explanation of the material topic and its boundary		1.3 STRATEGY AND BUSINESS MODEL 2.4.7 DATA PROTECTION 3.1 BETTER PLACES ROADMAP 3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.4.2 DISCLOSURE REQUIREMENTS IN ESRs COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT 3.2.4.2 BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE 6.2.2.1 CATEGORY #1: BUSINESS SECTOR AND OPERATIONAL RISKS - INFORMATION TECHNOLOGY SYSTEMS AND DATA: CONTINUITY AND INTEGRITY	√
103-2	The management approach and its components		3.2.4.2 BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE 6.2.2.1 CATEGORY #1: BUSINESS SECTOR AND OPERATIONAL RISKS - INFORMATION TECHNOLOGY SYSTEMS AND DATA: CONTINUITY AND INTEGRITY	√

Disclosure	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2024 Universal Registration Document	External assurance
103-3	Evaluation of the management approach		<p>3.1 BETTER PLACES ROADMAP</p> <p>3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES</p> <p>3.2.5 CERTIFICATION REPORT ON SUSTAINABILITY INFORMATION AND COMPLIANCE WITH ESRS DISCLOSURE REQUIREMENTS OF UNIBAIL-RODAMCO-WESTFIELD, FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2024</p> <p>3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS</p>	√
EMPLOYEE ATTRACTION, RETENTION & ENGAGEMENT				
103-1	Explanation of the material topic and its boundary		<p>1.3 STRATEGY AND BUSINESS MODEL</p> <p>3.1 BETTER PLACES ROADMAP</p> <p>3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT</p> <p>3.2.1.4.2 DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT</p> <p>3.2.3.1 OWN WORKFORCE</p>	√
103-2	The management approach and its components		3.2.3.1 OWN WORKFORCE	√
103-3	Evaluation of the management approach		<p>3.1 BETTER PLACES ROADMAP</p> <p>3.2.1.2.1 THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES</p> <p>3.2.3.1 OWN WORKFORCE</p> <p>3.2.5 CERTIFICATION REPORT ON SUSTAINABILITY INFORMATION AND COMPLIANCE WITH ESRS DISCLOSURE REQUIREMENTS OF UNIBAIL-RODAMCO-WESTFIELD, FOR THE FINANCIAL YEAR ENDED DECEMBER 31, 2024</p> <p>3.4.2 ALIGNMENT WITH SUSTAINABILITY REPORTING STANDARDS AND FRAMEWORKS</p>	√
ECONOMIC				
ECONOMIC PERFORMANCE				
201-1	Direct economic value generated and distributed		<p>3.2.2.6.4 URW SHARE OF ALIGNED ACTIVITIES (MINIMUM SAFEGUARDS)</p> <p>3.2.3.3 AFFECTED COMMUNITIES</p> <p>5.1 CONSOLIDATED FINANCIAL STATEMENTS</p> <p>5.2 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (NOTE 8. TAXES)</p>	√

Disclosure	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2024 Universal Registration Document	External assurance
201-2	Financial implications and other risks and opportunities due to climate change		3.2.2.4.1 DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL WATER AND MARINE RESOURCE RELATED IMPACTS, RISKS AND OPPORTUNITIES 3.2.2.2.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 6.2. MAIN RISK FACTORS	√
201-3	Defined benefit plan obligations and other retirement plans		2. CORPORATE GOVERNANCE AND REMUNERATION 3.4.1.2.1 ADEQUATE WAGES 5.2. NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (NOTE 11. EMPLOYEE REMUNERATION AND BENEFITS)	√
MARKET PRESENCE				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage		2. CORPORATE GOVERNANCE AND REMUNERATION 3.4.1.2.1 ADEQUATE WAGES 3.2.3.1.15 REMUNERATION METRICS (PAY GAP AND TOTAL REMUNERATION)	√
202-2	Proportion of senior management hired from the local community		2. CORPORATE GOVERNANCE AND REMUNERATION 3.2.3.1.3 POLICIES RELATED TO OWN WORKFORCE 3.2.3.1.8 CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES 3.2.3.1.11 DIVERSITY METRICS	√
INDIRECT ECONOMIC IMPACTS				
203-1	Infrastructure investments and services supported		3.2.2.6.4 URW SHARE OF ALIGNED ACTIVITIES (MINIMUM SAFEGUARDS) 3.2.3.2.3 POLICIES RELATED TO VALUE CHAIN WORKERS 3.2.3.3 AFFECTED COMMUNITIES 3.2.4.3 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	√
203-2	Significant indirect economic impacts		3.2.2.6.4 URW SHARE OF ALIGNED ACTIVITIES (MINIMUM SAFEGUARDS) 3.2.3.2.3 POLICIES RELATED TO VALUE CHAIN WORKERS 3.2.3.3 AFFECTED COMMUNITIES 3.2.4.3 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS 5.2 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (NOTE 8. TAXES)	√
PROCUREMENT PRACTICES				

Disclosure	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2024 Universal Registration Document	External assurance
204-1	Proportion of spending on local suppliers		3.2.3.2.3 POLICIES RELATED TO VALUE CHAIN WORKERS 3.2.4.3 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	√
ANTI-CORRUPTION				
205-1	Operations assessed for risks related to corruption		2.4 ETHICS AND COMPLIANCE WITHIN THE URW GROUP 3.2.4 GOVERNANCE INFORMATION – BUSINESS CONDUCT 6.1.2 GROUP ENTERPRISE RISK MANAGEMENT FRAMEWORK 6.1.3 INTERNAL CONTROL SYSTEM 6.2.2.5 CATEGORY #5: LEGAL AND REGULATORY RISKS	√
205-2	Communication and training about anti-corruption policies and procedures		2.4 ETHICS AND COMPLIANCE WITHIN THE URW GROUP 3.2.4 GOVERNANCE INFORMATION – BUSINESS CONDUCT 6.1.2 GROUP ENTERPRISE RISK MANAGEMENT FRAMEWORK 6.1.3 INTERNAL CONTROL SYSTEM 6.2.2.5 CATEGORY #5: LEGAL AND REGULATORY RISKS	√
ENVIRONMENT				
ENERGY				
302-1	Energy consumption within the organization		3.2.2.2.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.2.8 ENERGY CONSUMPTION AND MIX	√
302-2	Energy consumption outside of organisation		3.2.2.2.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.2.8 ENERGY CONSUMPTION AND MIX	√
302-3	Energy intensity		3.2.2.2.8 ENERGY CONSUMPTION AND MIX	√
302-4	Reduction of energy consumption		3.2.2.2.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 3.2.2.2.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.2.8 ENERGY CONSUMPTION AND MIX	√
302-5	Reductions in energy requirements of products and services		3.2.2.2.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 3.2.2.2.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.2.8 ENERGY CONSUMPTION AND MIX	√
WATER				

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303-1	Water withdrawal by source		3.2.2.3 WATER AND MARINE RESOURCES	√
303-3	Water recycled and reused		3.2.2.3 WATER AND MARINE RESOURCES	√
EMISSIONS				
305-1	Direct (Scope 1) GHG emissions		3.2.2.2.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 3.2.2.2.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.2.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS	√
305-2	Energy indirect (Scope 2) GHG emissions		3.2.2.2.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 3.2.2.2.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.2.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS	√
305-3	Other indirect (Scope 3) GHG emissions		3.2.2.2.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 3.2.2.2.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.2.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS	√
305-4	GHG emissions intensity		3.2.2.2.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.2.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS	√
305-5	Reduction of GHG emissions		3.2.2.2.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION 3.2.2.2.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.2.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS	√
305-6	Emissions of ozone-depleting substances (ODS)		3.1 BETTER PLACES ROADMAP 3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT 3.2.1.4.2 DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT 3.2.2.5 RESOURCE USE AND CIRCULAR ECONOMY	√
Effluents and Waste				
306-2	Waste by type and disposal method		3.2.2.5 RESOURCE USE AND CIRCULAR ECONOMY 3.2.2.3 WATER AND MARINE RESOURCES	√
Environmental Compliance				

Disclosure	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2024 Universal Registration Document	External assurance
307-1	Non-compliance with environmental laws and regulations		3.4.1.1.4 DETAILS ON POLLUTION PREVENTION, CONTROL AND MITIGATION FOR URW OPERATIONS	√
Supplier Environmental Assessment				
308-1	New suppliers that were screened using environmental criteria		3.2.3.2.3 POLICIES RELATED TO VALUE CHAIN WORKERS 3.2.4.3 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	√
Social				
Employment				
401-1	New employee hires and employee turnover		3.2.3.1.8 CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES 3.2.3.1.11 DIVERSITY METRICS	√
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		3.2.3.1.3 POLICIES RELATED TO OWN WORKFORCE 3.2.3.1.13 TRAINING AND SKILLS DEVELOPMENT METRICS 3.4.1.2.1 ADEQUATE WAGES 3.4.1.2.2 SOCIAL PROTECTION 3.4.1.2.3 WORK-LIFE BALANCE METRICS 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		3.2.3.1.14 HEALTH AND SAFETY METRICS 3.4.1.2.3 WORK-LIFE BALANCE METRICS	√
Training and Education				
404-1	Average hours of training per year per employee		3.2.3.1.13 TRAINING AND SKILLS DEVELOPMENT METRICS	√
404-2	Programmes for upgrading employee skills and transition assistance programs		3.2.3.1.3 POLICIES RELATED TO OWN WORKFORCE 3.2.3.1.13 TRAINING AND SKILLS DEVELOPMENT METRICS	√
404-3	Percentage of employees receiving regular performance and career development reviews		3.2.3.1.3 POLICIES RELATED TO OWN WORKFORCE	√
Diversity and Equal Opportunity				
405-1	Diversity of governance bodies and employees		2. CORPORATE GOVERNANCE AND REMUNERATION 3.2.3.1.3 POLICIES RELATED TO OWN WORKFORCE 3.2.3.1.8 CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES 3.4.1.2.1 ADEQUATE WAGES	√

Disclosure	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2024 Universal Registration Document	External assurance
405-2	Ratio of basic salary and remuneration of women to men		3.4.1.2.1 ADEQUATE WAGES 3.2.3.1.15 REMUNERATION METRICS (PAY GAP AND TOTAL REMUNERATION)	√
Non-discrimination				
406-1	Incidents of discrimination and corrective actions taken		2.4.4 COMPLIANCE PROGRAMME 3.2.3.1.3 POLICIES RELATED TO OWN WORKFORCE 3.2.3.1.5 PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR OWN WORKERS TO RAISE CONCERNS 3.2.3.1.6 TAKING ACTION ON MATERIAL IMPACTS ON OWN WORKFORCE, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO OWN WORKFORCE, AND EFFECTIVENESS OF THOSE ACTIONS 3.2.3.2.3 POLICIES RELATED TO VALUE CHAIN WORKERS 3.2.4.3 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS 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		3.2.3.1.3 POLICIES RELATED TO OWN WORKFORCE 3.2.3.2.3 POLICIES RELATED TO VALUE CHAIN WORKERS 3.2.4.3 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS 6.2.2.5 CATEGORY #5: LEGAL AND REGULATORY RISKS	√
Local Communities				
413-1	Operations with local community engagement, impact assessments, and development programs		3.2.3.3 AFFECTED COMMUNITIES 3.2.3.4 CONSUMERS AND END-USERS	√
413-2	Operations with significant actual and potential negative impacts on local communities		3.2.3.3 AFFECTED COMMUNITIES 3.2.3.4 CONSUMERS AND END-USERS	√
Supplier Social Assessment				
414-1	New suppliers that were screened using social criteria		3.2.3.2.3 POLICIES RELATED TO VALUE CHAIN WORKERS 3.2.4.3 MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS	√
Customer Health and Safety				

Disclosure	Disclosure Title (Individual disclosure items "a", "b", "c", etc. are not listed here)	Reported	Cross-reference in Unibail-Rodamco-Westfield's 2024 Universal Registration Document	External assurance
416-1	Assessment of the health and safety impacts of product and service categories		<p>3.4.1.1.4 DETAILS ON POLLUTION PREVENTION, CONTROL AND MITIGATION FOR URW OPERATIONS</p> <p>3.4.1.1.5 POLLUTION PREVENTION INFORMATION</p> <p>3.2.3.2.6 TAKING ACTION ON MATERIAL IMPACTS ON VALUE CHAIN WORKERS, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO VALUE CHAIN WORKERS, AND EFFECTIVENESS OF THOSE ACTIONS</p>	√
Marketing and Labelling				
417-1	Requirements for product and service information and labelling		<p>3.2.2.1 ENVIRONMENTAL DETAILS ON BUILDING ENVIRONMENTAL CERTIFICATIONS</p> <p>3.2.3.3 AFFECTED COMMUNITIES</p> <p>3.2.3.4 CONSUMERS AND END-USERS</p>	√
Socioeconomic Compliance				
419-1	Non-compliance with laws and regulations in the social and economic area		<p>3.4.1.1.4 DETAILS ON POLLUTION PREVENTION, CONTROL AND MITIGATION FOR URW OPERATIONS</p> <p>3.4.1.1.5 POLLUTION PREVENTION INFORMATION</p> <p>6.2.2.5 CATEGORY #5: LEGAL AND REGULATORY RISKS</p>	√
<p>■ Reported ■ Partially reported</p>				

3. SASB SUSTAINABILITY ACCOUNTING STANDARD – Real estate

Topic		Code	Accounting metric	Category	Reported	Cross-reference in URW 2024 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		3.2.1.1.1 GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT	√
			(1) Total energy consumed by portfolio area with data coverage			TOTAL ENERGY CONSUMPTION (MWH AND %)	
			(2) percentage grid electricity			TOTAL ENERGY CONSUMPTION (MWH AND %)	
		IF-RE-130a.2.	(3) percentage renewable, by property subsector	Quantitative		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		ENVIRONMENTAL DETAILS ON BUILDING ENVIRONMENTAL CERTIFICATIONS DATA ALSO REPORTED THROUGH THE GRESB REAL ESTATE ASSESSMENT: 81%	√
		IF-RE-130a.5.	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	Discussion and Analysis		ENERGY CONSUMPTION AND MIX (ESRS E1-5)	√

Topic		Code	Accounting metric	Category	Reported	Cross-reference in URW 2024 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		GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY STATEMENT WATER CONSUMPTION (M3) BROKEN DOWN BY SOURCE (%)	√
			Water withdrawal data coverage as a percentage of (2) floor area in regions with High or Extremely High Baseline Water Stress, by property subsector			WATER CONSUMPTION FOR ASSETS LOCATED IN WATER-STRESSED AREAS (M3)	√
			(1) Total water withdrawn by portfolio area with data coverage, by property subsector			WATER CONSUMPTION (M3) BROKEN DOWN BY SOURCE (%)	√
		IF-RE-140a.2.	(2) Percentage in regions with High or Extremely High Baseline Water Stress, by property subsector	Quantitative		WATER CONSUMPTION (M3) BROKEN DOWN BY SOURCE (%) 3.4.1.1.2 TARGETS RELATED TO WATER AND MARINE RESOURCES	√
		IF-RE-140a.3.	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property subsector	Quantitative		3.4.1.1.2 WATER-RELATED ADDITIONAL INFORMATION	
		IF-RE-140a.4.	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis		WATER AND MARINE RESOURCES	√
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. FOCUS ON GREEN LEASES	√
		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	

Topic		Code	Accounting metric	Category	Reported	Cross-reference in URW 2024 Universal Registration Document – Section, Title of KPI table, or Graph title	External assurance
		IF-RE-410a.3	Discussion of approach to measuring, incentivizing, and improving sustainability impacts of tenants	Discussion and Analysis		FOCUS ON GREEN LEASES CONNECTING PEOPLE THROUGH EXTRAORDINARY MEANINGFUL SHARED EXPERIENCES	√
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		3.2.1.2.5 RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING 3.2.2.2.4 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL CLIMATE-RELATED IMPACTS, RISKS AND OPPORTUNITIES (ESRS2 IRO-1)	√
Activity metrics							
		IF-RE-000.A	Number of assets, by property subsector	Quantitative		1.1 KEY FACTS 1.4 BUSINESS OVERVIEW 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

4. RECOMMENDATIONS OF THE TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD RECOMMENDATIONS)

	TCFD Recommended Disclosures	Cross-Reference with URW's 2024 Universal Registration Document
Governance	a) Board's oversight	3.2.1.2.1 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES
	b) Management's role	3.2.1.2.1 ROLES AND RESPONSIBILITIES OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES
Strategy	a) Climate-related risks and opportunities	3.2.1.2.5 RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING 3.2.2.2.5 POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.2.6 ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES
	b) Impact of climate-related risks and opportunities	1.3 STRATEGY AND BUSINESS MODEL 3.2.1.3.1 STRATEGY, BUSINESS MODEL AND VALUE CHAIN 3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.2.2.5 POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.2.6 ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES
	c) Resilience of the organisation's strategy	3.2.1.3.1 STRATEGY, BUSINESS MODEL AND VALUE CHAIN
Risk Management	a) Processes for identifying and assessing climate-related risks	3.2.1.4.1 DESCRIPTION OF THE PROCESS TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES 3.2.2.2.5 POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION 3.2.2.2.6 ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES 6.2.2.3 CATEGORY #3: ENVIRONMENTAL AND SOCIAL RESPONSIBILITY RISKS

	b) Processes for managing climate-related risks	<p>3.2.2.2.5 POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION</p> <p>3.2.2.2.6 ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES</p> <p>6.2.2.3 CATEGORY #3: ENVIRONMENTAL AND SOCIAL RESPONSIBILITY RISKS</p>
	c) Integration into overall risk management	<p>6.1.2 GROUP ENTERPRISE RISK MANAGEMENT FRAMEWORK</p> <p>6.2.2.3 CATEGORY #3: ENVIRONMENTAL AND SOCIAL RESPONSIBILITY RISKS</p>
Metrics & Targets	a) Metrics used to assess climate-related risks and opportunities	<p>3.1 BETTER PLACES ROADMAP</p> <p>3.2.2.2.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION</p> <p>3.2.2.2.5 POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION</p> <p>3.2.2.2.6 ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES</p> <p>3.2.2.2.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION</p> <p>3.2.2.2.8 ENERGY CONSUMPTION AND MIX</p>
	b) GHG emissions	<p>3.1 BETTER PLACES ROADMAP</p> <p>3.2.2.2.9 GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS</p>
	c) Targets	<p>3.1 BETTER PLACES ROADMAP</p> <p>3.2.2.2.2 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION</p> <p>3.2.2.2.7 TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION</p>