

GRI content index

Statement of use	VGP N.V. has reported in accordance with the GRI Standards for the period 1 January 2023 - 31 December 2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 2 GRI 3 GRI 5

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	Corporate Directory Page 249				
	2-2 Entities included in the organization's sustainability reporting	About this Report Page 119 Please refer to the Annual Report for the entities included in the financial consolidation Under the sustainability reporting all VGP's joint ventures have been included at 100% (unless stated otherwise. No differentiation has been made <u>between assets held by the JV's or 100% VGP</u>				
	2-3 Reporting period, frequency and contact point	The reporting period is 12 months and corresponds to the calendar year The 2022 Annual and Corporate Responsibility report will be published jointly on the 11th of April 2023 We provide to publish an annual Corporate Social Responsibility report. Our financial reporting is done on a semester-by-semester basis. Contact: martijn.vlutters@vgpparks.eu				
	2-4 Restatements of information	3.1.1 Climate Change strategy - Page 145 and 3.1.2 Carbon Assessment - Page 148				
	2-5 External assurance	4.3 VGP External Review of Green Finance Reporting 2023 - Pages 238 - 241 5.2 Independent third-party's ESG assurance report - Pages 246- 247				
	2-6 Activities, value chain and other business relationships	1.4 Company at a Glance - Page 121 Outlets & size of the organization: https://www.vgpparks.eu/en/about-us/ Supply Chain: See disclosure on Supply Chain in the section 'Supply Chain Management' of our Corporate Responsibility Report				
	2-7 Employees	See disclosure on workforce in the section 'Empowering our workforce' of our Corporate Responsibility Report Page 184 - 191				

A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.

2-8 Workers who are not employees	See disclosure on workforce in the section 'Empowering our workforce' of our Corporate Responsibility Report Page 184 - 191			
2-9 Governance structure and composition	Report of the Board of Directors - Page 62 - 77 Governance of ESG - Page 138			
2-10 Nomination and selection of the highest governance body	Corporate Governance Statement - Page 62-77			
2-11 Chair of the highest governance body	Corporate Governance Statement - Page 62-77			
2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Statement - Page 62-77			
2-13 Delegation of responsibility for managing impacts	Corporate Governance Statement - Page 62-77			
2-14 Role of the highest governance body in sustainability reporting	Governance of ESG - Page 138			
2-15 Conflicts of interest	Corporate Governance Statement - Page 62-77			
2-16 Communication of critical concerns	Corporate Governance Statement - Page 62-77			
2-17 Collective knowledge of the highest governance body	Report of the Board of Directors - Page 62 - 77 Risk Factors - Page 82			
2-18 Evaluation of the performance of the highest governance body	Corporate Governance Statement - Page 62-77			
2-19 Remuneration policies	Corporate Governance Statement - Page 62-77			
2-20 Process to determine remuneration	Corporate Governance Statement - Page 62-77			
2-21 Annual total compensation ratio	Corporate Governance Statement - Page 62-77			
2-22 Statement on sustainable development strategy	CRR Report - 2.1 ESG Strategy: Building Tomorrow Today Together			
2-23 Policy commitments	Corporate Governance Statement - Page 62-77			
2-24 Embedding policy commitments	Corporate Governance Statement - Page 62-77			
2-25 Processes to remediate negative impacts	Conduct and Compliance - Page 73 - 77 Risk Factors - Page 78 - 87			
2-26 Mechanisms for seeking advice and raising concerns	Corporate Governance Statement - Page 62-77			
2-27 Compliance with laws and regulations	Corporate Governance Statement - Page 62-77			

	2-28 Membership associations	none				
	2-29 Approach to stakeholder engagement	CRR Report - 2.2.4 Stakeholder engagement - Page 140				
	2-30 Collective bargaining agreements	CRR Report - 3.5.7 Human rights and labour conditions - Page 191				
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	CRR Report - 2.1.2 Materiality matrix - Page 127	<i>A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.</i>			
	3-2 List of material topics	CRR Report - 2.1.2 Materiality matrix - Page 127				
Economic performance						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Financial Review - Page 319 - 391				
	201-2 Financial implications and other risks and opportunities due to climate change	Risk Factors - 6 Environmental, sustainability and climate change risks - Page 87 2.1.3 ESG risks and opportunities - Pages 134 - 135				
	201-3 Defined benefit plan obligations and other retirement plans	Total remuneration Page 67- 72				
	201-4 Financial assistance received from government	n.a.				
Indirect economic impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	3.7 VGP in the community - Page 196 - 199				
	203-2 Significant indirect economic impacts	3.7 VGP in the community - Page 196 - 199				
Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Conduct and Compliance - Pages 73-77 2.1.3 ESG risks and opportunities - BUSINESS ETHICS - Pages 128 - 129				
	205-2 Communication and training about anti-corruption policies and procedures	Conduct and Compliance - Pages 73-77 2.1.3 ESG risks and opportunities - BUSINESS ETHICS - Pages 128 - 129				
	205-3 Confirmed incidents of corruption and actions taken	2.1.3 ESG risks and opportunities - BUSINESS ETHICS - Pages 128 - 129				
Anti-competitive behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				

GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.1.3 ESG risks and opportunities - BUSINESS ETHICS - Pages 128 - 129				
Tax						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 207: Tax 2019	207-1 Approach to tax	Taxation - Page 216				
	207-2 Tax governance, control, and risk management	Taxation - Page 216				
	207-3 Stakeholder engagement and management of concerns related to tax	Taxation - Page 216				
	207-4 Country-by-country reporting	Taxation - Page 216				
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	3.3.3 Energy management - Page 165 - 172				
	302-2 Energy consumption outside of the organization	3.3.3 Energy management - Page 165 - 172				
	302-3 Energy intensity	3.3.3 Energy management - Page 165 - 172				
	302-4 Reduction of energy consumption	3.3.3 Energy management - Page 165 - 172				
	302-5 Reductions in energy requirements of products and services	3.3.3 Energy management - Page 165 - 172				
Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	3.3.5 Water management - Page 175				
	303-2 Management of water discharge-related impacts	3.3.5 Water management - Page 175				
	303-3 Water withdrawal	3.3.5 Water management - Page 175				
	303-4 Water discharge	3.3.5 Water management - Page 175				
	303-5 Water consumption	3.3.5 Water management - Page 175				

Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	3.4 Protect and improve biodiversity - Page 180-183				
	304-2 Significant impacts of activities, products and services on biodiversity	3.4 Protect and improve biodiversity - Page 180-183				
	304-3 Habitats protected or restored	3.4 Protect and improve biodiversity - Page 180-183				
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Please refer to our biodiversity policy stated under the following link: https://vgpparks.eu/media/4876/vgp-biodiversity-strategy-a4-en-k04.pdf				
Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	3.1.2 Carbon assessment - Page 144 - 151				
	305-2 Energy indirect (Scope 2) GHG emissions	3.1.2 Carbon assessment - Page 144 - 151				
	305-3 Other indirect (Scope 3) GHG emissions	3.1.2 Carbon assessment - Page 144 - 151				
	305-4 GHG emissions intensity	3.1.2 Carbon assessment - Page 144 - 151				
	305-5 Reduction of GHG emissions	3.1.2 Carbon assessment - Page 144 - 151				
	305-6 Emissions of ozone-depleting substances (ODS)	3.1.2 Carbon assessment - Page 144 - 151				
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions					Currently included in the CO2 calculation and expressed in the CO2 emissions
Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	3.3.6 Waste management - Page 176 - 178				
	306-2 Management of significant waste-related impacts	3.3.6 Waste management - Page 176 - 178				
	306-3 Waste generated	3.3.6 Waste management - Page 176 - 178				
	306-4 Waste diverted from disposal	3.3.6 Waste management - Page 176 - 178				

	306-5 Waste directed to disposal	3.3.6 Waste management - Page 176 - 178				
Supplier environmental assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	3.6 Sustainable Supply Chain Management - Page 192- 195				
	308-2 Negative environmental impacts in the supply chain and actions taken	3.6 Sustainable Supply Chain Management - Page 192- 195				
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	3.5.2 Talent management - Page 186				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	3.5 Empowering our workforce - Page 184 - 191				
	401-3 Parental leave	3.5.4 Diversity - Page 187- 188				
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Risk Factors - 5 Legal and regulatory risks & 6 Environmental, sustainability and climate change risks - Page 86 and 87 2.1.3 ESG risks and opportunities - HEALTH, SAFETY AND WELL-BEING OF PEOPLE IN OUR PROPERTIES - Page 128-129 3.2.1 Environmental management system - 3.2.1.1.4 Health and safety on work sites - Page 157-158				
	403-2 Hazard identification, risk assessment, and incident investigation	2.1.3 ESG risks and opportunities - HEALTH, SAFETY AND WELL-BEING OF PEOPLE IN OUR PROPERTIES - Page 128-129 3.2.1 Environmental management system - 3.2.1.1.4 Health and safety on work sites - Page 157-158				
	403-3 Occupational health services	3.5.5 Employee commitments and ESG - Page 188- 191				
	403-4 Worker participation, consultation, and communication on occupational health and safety	3.5.5 Employee commitments and ESG - Page 188- 189				
	403-5 Worker training on occupational health and safety	3.5.3 Training - Page 187				

	403-6 Promotion of worker health	3.5.5 Employee commitments and ESG - Page 188- 191				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3.5.5 Employee commitments and ESG - Page 188- 191				
	403-8 Workers covered by an occupational health and safety management system	3.5 Empowering our workforce - Page 184- 191				
	403-9 Work-related injuries	3.5.6 Occupational health and safety - Page 191				
	403-10 Work-related ill health	3.5.6 Occupational health and safety - Page 191				
Training and education						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	3.5 Empowering our workforce - Page 184 - 191				
	404-2 Programs for upgrading employee skills and transition assistance programs	3.5.2 Talent management - Page 186				
	404-3 Percentage of employees receiving regular performance and career development reviews	3.5.2 Talent management - Page 186				
Diversity and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	3.5.4 Diversity - Page 187-188				
	405-2 Ratio of basic salary and remuneration of women to men	3.5.4 Diversity - Page 187-188				
Non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Conduct and Compliance - Page 73 - 74 3.5.4 Diversity - Page 187- 188 3.6.3 Sustainable procurement - Page 194-195				
Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				

GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	3.5.7 Human rights and labour conditions - Page 191				
Child labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	3.5.7 Human rights and labour conditions - Page 191 3.6.3 Sustainable procurement - Page 194-195				
Forced or compulsory labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	3.5.7 Human rights and labour conditions - Page 191 3.6.3 Sustainable procurement - Page 194-195				
Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	3.7 VGP in the community - Page 196 - 199				
	413-2 Operations with significant actual and potential negative impacts on local communities	3.7 VGP in the community - Page 196 - 199				
Supplier social assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	3.6.3 Sustainable procurement - Page 194-195				
	414-2 Negative social impacts in the supply chain and actions taken	3.6.3 Sustainable procurement - Page 194-195				
Public policy						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				
GRI 415: Public Policy 2016	415-1 Political contributions	2.1.3 ESG risks and opportunities - risk: BUSINESS ETHICS - Page 129				
Customer health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	Risk Factors - Page 78 - 87 ESG Risks and Opportunities - Page 127 - 137				

GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	3.2.1.1.4 Health and safety on work sites - Page 158 3.2.4 Comfort, health, well-being and productivity for users of buildings - Page 163				
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	3.5.6 Occupational health and safety - Page 191 3.6.3.2 Inclusion of ESG criteria in contractual clauses - Page 195				