

Global Reporting Initiative (GRI) Content Index

Our Corporate Responsibility Report describes how we address corporate sustainability, how we implement our sustainability strategy, the policies and guidelines we observe, the targets we have set ourselves including the Sustainable Development Goals (SDGs) and our main achievements. Our Corporate Responsibility Report has been prepared in accordance with the GRI Standards: Core Option, and has not been externally audited.

The GRI Content Index:

VGP NV has reported the information cited in this GRI content index for the period January 1st, 2022 until December 31st, 2022 with reference to the GRI Standards.

Criteria	Description	Reference
2-1	Organizational details	<p>VGP NV Headquarters: Generaal Lemanstraat 55 bus 4, B-2018 Antwerp, Belgium Office locations (for park locations please refer to our website: www.vgpparks.eu/nl/properties/): Vienna, Austria; Prague, Czech Republic; Jenišovice u Jablonce nad Nisou, Czech Republic; Frederica; Denmark; Lyon, France; Paris, France; Düsseldorf, Germany; Budapest, Hungary; Gyor, Hungary; Rome, Italy; Segrate (Milan), Italy; Riga, Latvia; Luxembourg, Luxembourg; Den Bosch, Netherlands Lisbon, Portugal; Porto, Portugal; Bucharest, Romania Novi Beograd, Serbia; Bratislava, Slovakia; Barcelona, Spain; Bilbao, Spain; Madrid, Spain; Sevilla, Spain; Zaragoza, Spain</p> <p>Ownership and legal form: Property information can be found on our website: https://www.vgpparks.eu/en/investors/shareholding/ The Group has the legal form of a Limited Liability Company ("SA"), as defined by Belgian company law</p>
2-2	Entities included in the organization's sustainability reporting	<p>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 between assets held by the JV's or 100% VGP</p>
2-3	Reporting period, frequency and contact point	<p>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</p>
2-4	Restatements of information	<p>No restatements have yet been made compared to last year's Corporate Social Responsibility Report</p>
2-5	External assurance	<p>Refer to section 'Summary of the Group's ESG achievements - External assurance' for a detailed overview of the assurance of the report</p>
2-6	Activities, value chain and other business relationships	<p>VGP is a pan-European owner, manager and developer of high-quality logistics and semi-industrial real estate. VGP operates a fully integrated business model with capabilities and longstanding expertise across the value chain. Founded in 1998 as a Belgian family-owned real estate developer in the Czech Republic, VGP has a staff of circa 380 FTEs today and operates in 17 European countries directly and through several 50:50 joint ventures. 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 Significant changes: VGP may enter into additional joint ventures during the year.</p>

2-7	Employees	See disclosure on workforce in the section 'Empowering our workforce' of our Corporate Responsibility Report
2-8	Workers who are not employees	See disclosure on workers that are not employees in the section 'Empowering our workforce' of our Corporate Responsibility Report
2-9	Governance structure and composition	Refer to our company website: https://www.vgpparks.eu/en/investors/corporate-governance/
2-22	Statement on sustainable development strategy	See section 'Letter of the CEO' of our Corporate Responsibility Report
2-23	Policy commitments	<p>See section 'The 2030 Sustainable Development Goals' of our Corporate Responsibility Report for our commitment to the SDG principles</p> <p>See section 'Address climate change' of our Corporate Responsibility Report for our climate change strategy</p> <p>See section 'Sustainable Properties' of our Corporate Responsibility Report for our commitment to sustainable real estate</p> <p>See section 'Empowering our workforce' of our Corporate Responsibility Report for our commitment to people, culture and employee wellness</p> <p>See section 'Governance of ESG' of our Corporate Responsibility Report for our commitment to Business Ethics</p> <p>In addition refer to our Code of Conduct, Anti-Bribery & Anti-Corruption policy and the Human rights policy on our website (https://www.vgpparks.eu/en/investors/corporate-governance/) for our commitment to conduct fair and honest business. These policies have been approved by VGP's board.</p>
2-24	Embedding policy commitments	<p>See section 'The 2030 Sustainable Development Goals' of our Corporate Responsibility Report for our commitment to the SDG principles</p> <p>See section 'Address climate change' of our Corporate Responsibility Report for our climate change strategy</p> <p>See section 'Sustainable Properties' of our Corporate Responsibility Report for our commitment to sustainable real estate</p> <p>See section 'Empowering our workforce' of our Corporate Responsibility Report for our commitment to people, culture and employee wellness</p> <p>See section 'Governance of ESG' of our Corporate Responsibility Report for our commitment to Business Ethics</p>
2-27	Compliance with laws and regulations	See the section 'Managing Environmental Risks: Environmental Management System' under 'ESG Strategy: Building Tomorrow Today Together' of our Corporate Responsibility for an overview of Breaches of the Environmental Management System
2-28	Membership of associations	Professional membership of various association in countries in which we operate Professional member of the European Public Real Estate Association
2-29	Approach to stakeholder engagement	See section 'Stakeholder engagement' of our Corporate Responsibility Report for a list of all stakeholders See section 'VGP in the community' of our Corporate Responsibility Report for an overview on stakeholder initiatives
2-30	Collective bargaining agreements	See section 'Employee commitments and ESG' for the % of employees covered by a bargaining agreement Refer to VGP's 'Human Rights Policy' (https://www.vgpparks.eu/en/investors/corporate-governance/) for VGP's stance on collective bargaining agreements VGP does not differentiate in the working conditions and terms of employment between those that are or aren't covered by a bargaining agreement
3-1	Process to determine material topics	See section 'Materiality matrix' for the process and outcome of the determination of VGP's material topics
3-2	Overview of material topics	See section 'ESG Strategy: Building Tomorrow Today Together' of our Corporate Responsibility Report for a materiality analysis and the material topics for VGP
3-3	Management of material topics	VGP applies the precautionary principle to risk management See section 'ESG Strategy: Building Tomorrow Today Together' of our Corporate Responsibility Report for the management approach of the material topics
201-1	Direct economic value generated and distributed	See press release on FY2022 results published Feb. 23, 2023
201-2	Financial implications and other risks and opportunities given climate change	See section 'Address climate change' of our Corporate Responsibility Report for an overview of emissions and related risks See section 'Identifying, Assessing and Managing Climate-related risks and opportunities' in the 'ESG Strategy: Building Tomorrow Today Together' chapter of our Corporate Responsibility Report for an overview of identified climate risks and opportunities
205-1	Activities analyzed for corruption risks	See the section on 'Business ethics' under 'ESG Strategy: Building Tomorrow Today Together' of our Corporate Responsibility Report for an analysis on corruption risks
205-2	Communication and training on anti-corruption policies and procedures	See the section on 'Business ethics' under 'ESG Strategy: Building Tomorrow Today Together' of our Corporate Responsibility Report for an analysis on corruption training Refer to our Anti Bribery & Anti Corruption Policy for VGP's policy (https://www.vgpparks.eu/en/investors/corporate-governance/)
205-3	Confirmed incidents of corruption and actions taken	See the section on 'Business ethics' under 'ESG Strategy: Building Tomorrow Today Together' of our Corporate Responsibility Report

206-1	Lawsuits for anti-competitive behavior, competition and monopolistic practices	VGP is not involved in lawsuits for anti-competitive behavior, competition or monopolistic practices.
302-1	Energy consumption within the organization	See the section 'Energy Management' under 'Improve eco-efficiency' of our Corporate Responsibility Report for the energy consumption within the organization
302-4	Reducing energy consumption	See the section 'Improve eco-efficiency' of our Corporate Responsibility Report for an overview of the energy saving measures
304-4	Number of IUCN Red List species and national conservation list species with habitats in areas within the influence of business activities.	Refer to the section 'Protect and improve biodiversity' for an overview of all biodiversity initiatives
305-1	Direct greenhouse gas emissions (Group 1).	See the section 'Carbon assessment' under 'Address climate change' of our Corporate Responsibility Report for the Direct Greenhouse Gas emissions
305-2	Indirect greenhouse gas emissions (Group 2).	See the section 'Carbon assessment' under 'Address climate change' of our Corporate Responsibility Report for the Indirect Greenhouse Gas emissions
305-3	Other indirect greenhouse gas emissions (Group 3)	See the section 'Carbon assessment' under 'Address climate change' of our Corporate Responsibility Report for the Other Indirect Greenhouse Gas emissions
305-5	Reducing greenhouse gas emissions.	See the section 'Climate Change Strategy' under 'Address climate change' of our Corporate Responsibility Report for the reduction measures taken by VGP
306-2	Management of significant waste-related impacts	See the section 'Waste management' under 'Improve eco-efficiency' of our Corporate Responsibility Report for the waste-related impact
306-3	Waste generated	See the section 'Waste management' under 'Improve eco-efficiency' of our Corporate Responsibility Report for the composition of waste generated
306-4	Waste diverted from disposal	See the section 'Waste management' under 'Improve eco-efficiency' of our Corporate Responsibility Report for the composition of waste generated
401-3	Parental leave	See section 'Diversity' under 'Empowering our workforce' of our Corporate Responsibility Report. Information on taking and returning parental leave is not available at this stage
403-1	Professional health and safety management system	See section 'Occupational health and safety' under 'Empowering our workforce' of our Corporate Responsibility Report for our health management system for VGP employees See section 'Comfort, health, well-being and productivity for users of buildings' under 'Sustainable Properties' for our Corporate Responsibility Report for the Health and Wellbeing within our buildings
403-2	Hazard identification, risk assessment and incident investigation	See the section on 'environmental management system' under 'Sustainable Properties' of our Corporate Responsibility Report for more detail on hazard identification, risk assessment and incident investigation
403-3	Occupational health services	See section 'Occupational health and safety' under 'Empowering our workforce' of our Corporate Responsibility Report for occupational health services See section 'Comfort, health, well-being and productivity for users of buildings' under 'Sustainable Properties' for our Corporate Responsibility Report for occupational health services
403-4	Employee participation, consultation and information on professional health and safety	See the section on 'Comfort, health, well-being and productivity for users of buildings' under 'Sustainable Properties' and 'Occupational health and safety' under 'Empowering our workforce' of our Corporate Responsibility Report for employee participation, consultation and information on professional health and safety
403-5	Training for employees on safe working conditions	See the section on 'Comfort, health, well-being and productivity for users of buildings' under 'Sustainable Properties' and 'Occupational health and safety' under 'Empowering our workforce' of our Corporate Responsibility Report for training for employees on safe working conditions
403-9	Work-related accidents	See the section on 'Occupational health and safety' under 'Empowering our workforce' of our Corporate Responsibility Report for an overview of work-related accidents
404-3	Percentage of employees regularly informed about performance and career development	See the section on 'Talent management' under 'Empowering our workforce' of our Corporate Responsibility Report for performance reviews
405-1	Diversity in governing bodies and employees	See section 'Diversity' under 'Empowering our workforce' of our Corporate Responsibility Report
407-1	Activities and suppliers where freedom of association and collective bargaining may be at risk	Refer to VGP's 'Human Rights Policy' (https://www.vgpparks.eu/en/investors/corporate-governance/) for VGP's stance on freedom of association

413-1	Nature, scope and effectiveness of all programs and methods that determine and manage the impacts of activities on communities	See section 'VGP in the community' for the nature, scope and effectiveness of the various programs regarding the community and methods for determining the impacts of activities on communities
414-1	New suppliers assessed against social criteria	See the section 'mapping of ESG risks in the supply chain' under 'Sustainable Supply Chain Management' of our Corporate Responsibility Report for the assessment of new suppliers
418-1	Grounded complaints of customer privacy breaches and loss of customer data	No incidents were reported