



*Diös*

# EPRA-appendix 2019

DIÖS FASTIGHETER

## **EPRA APPENDIX**

This material contains supplemental information to sustainability reporting in the annual report in 2019. This appendix contains data reported under EPRA (European Public Real Estate Association) latest recommendations; Best Practices Recommendations on Sustainability Reporting, sBPR.

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# **EPRA**

## **EPRA PERFORMANCE MEASURES**

We report on 25 of the 28 EPRA sustainability indicators. Data are presented per the latest guidelines from the EPRA; sBPR.

We cannot present complete data for waste since we have not been able to develop an effective method for collecting waste data from all our suppliers, we cannot present a complete picture. But during 2019 we have started to collect waste data for our larger construction sites. Our ambition is to continue this development during 2020.

We have chosen not to report the pay gap between the genders, but instead refer to the salary survey performed annually.

We have chosen to report our local community involvement through examples of local engagement that are carried out annually and specifically for 2018.



## EPRA: Index

For GRI-index look at page 122-123 in the annual report.

EPRA-code	Indicator	GRI Standard Indicator	Reference
<b>Environmental Sustainability Performance Measures</b>			
Elec-Abs	Total electricity consumption	302-1	EPRA Spreadsheet,
Elec-LfL	Like-for-like total electricity consumption	302-1	EPRA Spreadsheet
DH&C-Abs	Total district heating & cooling consumption	302-1	EPRA Spreadsheet
DH&C-LfL	Like-for-like total district heating & cooling consumption	302-1	EPRA Spreadsheet
Fuels-Abs	Total fuel consumption	302-1	EPRA Spreadsheet
Fuels-LfL	Like-for-like total fuel consumption	302-1	EPRA Spreadsheet
Energy-Int	Building energy intensity	CRE1	EPRA Spreadsheet
GHG-Dir-Abs	Total direct greenhouse gas (GHG) emissions	305-1	EPRA Spreadsheet
GHG-Indir-Abs	Total indirect greenhouse gas (GHG) emissions	305-2	EPRA Spreadsheet
GHG-Int	Greenhouse gas (GHG) emissions intensity from building energy consumption	CRE3	EPRA Spreadsheet
Water-Abs	Total water consumption	303-1	EPRA Spreadsheet
Water-LfL	Like-for-like total water consumption	303-1	EPRA Spreadsheet
Water-Int	Building water intensity	CRE2	EPRA Spreadsheet
Waste-Abs	Total weight of waste by disposal route	306-2	EPRA Spreadsheet
Waste-LfL	Like-for-like total weight of waste by disposal route	306-2	---
Cert-Tor	Type and number of sustainably certified assets	CRE8	EPRA Spreadsheet
<b>Social Performance Measures</b>			
Diversity-Emp	Employee gender diversity	405-1	Sid/Page 8
Diversity-Pay	Gender pay ratio	405-2	Sid/Page 8
Emp-Training	Employee training and development	404-1	Sid/Page 8
Emp-Dev	Employee performance appraisals	404-3	Sid/Page 8
Emp-Turnover	New hires and turnover		Sid/Page 8
H&S-Emp	Employee health and safety	403-1	Sid/Page 8
H&S-Asset	Asset health and safety assessments	416-1	Sid/Page 8
H&S-Comp	Asset health and safety compliance	416-2	Sid/Page 8
Comty-Eng	Community engagement, impact assessments and development programs	413-1	Sid/Page 8
<b>Governance Performance Measures</b>			
Gov-Board	Composition of the highest governance body	102-22	Sid/Page 8
	Process for nominating and selecting the highest governance body	102-24	Sid/Page 8
Gov-Selec			
Gov-Col	Process for managing conflicts of interests	102-25	Sid/Page 8

## **EPRA OVERARCHING RECOMMENDATIONS**

Compilation of data in the table EPRA Social Performance Measures in this Appendix and in separate EPRA spreadsheet.

### **ORGANISATIONAL BOUNDARIES**

Our sustainability reporting is restricted to properties where we have control in accordance with the principles of the Greenhouse Gas Protocol. This distinction provides us with good conditions to be able to report the data that we can directly influence. Properties where tenants have control over the agreement for e.g. electricity, heat and water are thus excluded. We have not access to measurement data and therefore no ability to report the data reliably.

### **COVERAGE**

The number of properties that are included in the indicators are mentioned next to each indicator in the table.

Even though we have access to reliable data for most of our properties, we are working continuously to automate the retrieval of data from our energy and water meters and facilitate access to more comprehensive statistics. We are also installing more submeters to be able to separate the operational electricity of the tenants from building electricity. Access to data per hour and faster access to the statistics simplifies our work with the operating efficiency.

The proportion of possible properties to report in absolute terms excludes properties sold but includes the acquired properties. Sold properties are removed from our follow-up system. In case of property acquisition, we try to present data from earlier years to get a better comparison between the years.

A large part of our district heating and cooling comes from recycled energy, which means that 98% of our energy use comes from fossil-free energy production. On the other hand, recycled energy is not counted as renewable energy, which means that renewable energy will be lower, see table. All our bought electricity is originated from renewable sources.

The areas used to calculate the intensity of the energy, water and emissions is rentable area, same area as used in the economic report.

For emissions, per Scope 1 we only report the statistics for service vehicles and company cars, since we do not use the fuel for building management in the current stock. Emission data for Scope 1 is provided by Volvo Finans and is calculated based on the amount of purchased fuel.

For emissions, per Scope 3 we report the statistics for traveling by train, airplane, bus, taxi, rental cars and private cars, data is provided by our travel agency, SAS, SJ and from our employees. Emissions from traveling booked through the travel agency are delivered by the travel agency. Since January 2019 we have a different travel agency than before. Today there is no adopted standard for calculating emissions from traveling by plane and therefor we cannot compare the emissions for 2018 and 2019. But we know that the number of travels is at the same level between 2018 and 2019, so the emissions should be at the same level.

Some flights are not booked through our travel agency and are therefor they are not a part of the agency data. Emissions from those flights are there for calculated through stated number of travels and the adoption that these flights are going between Östersund and Arlanda. The amount of emissions for a flight between Östersund and Stockholm is on average 0.05 tonnes of CO<sub>2</sub>, according to statistics from our travel agency.

Emissions from the use of private cars in service are based on employees' mileage reporting in 2019. The fuel is assumed to be gasoline for all private cars and the distance is multiplied by the emission factor of 2.36 kg CO<sub>2</sub> e / l, for gasoline and average consumption for a medium-sized petrol car, 0.81 l / mile.

In December 31, 2019, we owned 333 properties of which 298 are built and can be included in the statistics

### **ESTIMATION OF LANDLORD-OBTAINED UTILITY CONSUMPTION**

All reported data for energy usage is measured and assured, no data are approximated. For traveling by SAS, SJ and by private cars there are approximations used.

### **THIRD PARTY ASSURANCE**

Our sustainability reporting according to GRI is audited by a third part. EPRA appendix is not included in the audit.

### **BOUNDARIES – REPORTING ON LANDLORD AND TENANT CONSUMPTION**

We only report data for electricity, heating, cooling and water in properties where we have control over the agreement. Data for tenant used energy is not reported since we do not have access to such data.

### **NORMALISATION**

We use the degree-days for the normalization of energy used for heating.

### **Analysis – Segmental analysis (by property type, geography)**

We report data divided by property type offices, industrial/warehouse, retail, housing and other in line with the company's financial statements. We also report the geographical distribution, in accordance with how the organization is divided and in line with the financial reporting. The geographical distribution is divided; Dalarna, Gävle, Sundsvall, Östersund and Åre, Umeå, Skellefteå and Luleå.

### **DISCLOSURES ON OWN OFFICES**

Our own offices are included in the statistics but are not reported separately.

### **NARRATIVE ON PERFORMANCE**

This is our third sustainability report that follows GRI Standard, alternative Core. Our first sustainability report, 2016, was reported according to GRI G4, alternative Core

### **LOCATION OF EPRA SUSTAINABILITY PERFORMANCE IN COMPANIES'**

This appendix is a supplement to the annual report and is available on our website under the heading [Financial reports](#).

### **REPORTING PERIOD**

Our reporting relates to calendar year i.e. 1 January to 31 December.

### **ENVIRONMENTAL SUSTAINABILITY MEASURES**

Se EPRA spreadsheet.

## SOCIAL PERFORMANCE MEASURES

Social & Corporate Governance impacts	EPRA code	Measurement unit	Indicator		Corporate performance		
					2018	2019	% change
Health and safety	H&S-Emp	Per 100,000 hours worked	Injury rate	Direct employees	0,0	0,8	-
		Per 100,000 hours worked	Lost day rate	Direct employees	0%	0%	-
		Days per employee	Absentee rate	Direct employees	2,5%	3,1%	24,0%
		Total number	Fatalities	Direct employees	0	0	0,0%
Diversity	Diversity-Emp	% of female employees	Diversity Employees	Board of Directors members	40%	40%	-
				Executive Management	33%	40%	20,0%
				Managers	23%	30%	32,0%
				All employees	40%	44%	10,3%
	Diversity-Pay	Ratio (Women/Men)	Gender pay ratio	Board of Directors members	-		-
				Executive Management	-		-
				Managers	-		-
				All employees	-		-
Employees	Emp-Training	Average hours	Employee training and development	Women	12,5	21,6	72,7%
				Men	17,2	25,2	46,8%
				All employees	15,3	23,6	54,1%
	Emp-Dev	% of employees	Employee performance appraisals	Women	80%	59%	-26,3%
				Men	85%	59%	-30,6%
				All employees	83%	59%	-28,9%
	Emp-Turnover	Total number and rate	New hires	Total number new employees	30	20	-33,3%
				Proportion new employees	0,19	0,13	-31,2%
			Departures - Turnover	Total number of departed employees	31	21	-32,3%
				Proportion of departed employees	20%	14%	-30,0%
			Total employees number	158	153	-3,2%	
Communities	Comty-Eng	Percentage of assets	Community engagement, impact assessments and		*	*	-
Corporate Governance	Gov-Board	Total number	Composition of the highest governance body		12	11	-8,3%
			Executive		6	5	-16,7%
			Non executive		6	6	0,0%
	Gov-Selec	Narrative on process	Process for nominating and selecting the highest governance body		N/D	The Nomination Committee also prepared a proposal for electing auditors to the Board of Directors and the Annual General Meeting in accordance with the EU Audit Regulation (537/2014) and issues regarding remuneration to the auditor	
	Gov-Col	Narrative on process	Process for managing conflicts of interest		N/D	All members of the Nomination Committee have carefully considered and established that there is no conflict of interest in accepting the duty as a member of the Diös Nomination Committee.	



## COMMUNITY ENGAGEMENTS

This is a selection of the community commitment we participate in today.

### *Internally we have*

- a work environment group consisting of employees from all over the organization. The mission of this group is to capture and correct work environment problems. Workplace rounds take place annually.
- a sustainability council to more effectively broaden and disseminate sustainability issues.
- a sports association, Diös IF, whose mission is to initiate health promotion activities and motivate employees to a healthy living. 65 employees are members of the association.

### *Overall we have chosen to*

- relating to the start-up of our new production projects in 2018, we have carried out ecology and storm water studies with the aim of limiting risk taking and finding good solutions from an environmental perspective.
- sponsor the Gnistan Fund, which aims to promote smaller inclusion initiatives by people.
- to be an active partner to [Ung Företagsamhet](#) in all our cities. Ung Företagsamhet works to promote entrepreneurship among high school students.
- work together with the destination companies in our cities to develop the city centres based on, among other things, security and development issues.

### *In specific cities we have chosen to*

- sponsor Östersunds FK and their efforts to reduce alcohol and drugs among young people.
- together with the cooperative Companion in Luleå to sponsor Yalla bazar, which is an integration project to allow newly arrived testers on entrepreneurship in Sweden.
- sponsoring the Ålidhem Äger network in Umeå. A project that is driven by the study promotion and aims to create meaningful employment, community and security for the residents in the area.
- sponsor the night-walkers in Gävle who, through the presence of adults at the city, will increase social security and reduce the risk of abuse, violence, vandalism and other crime.

## EPRA GOVERNANCE PERFORMANCE MEASURES

Diös Fastigheter governance performance measures can be found in the Corporate governance report in the Annual Report 2019, pages 65-72.