

GRI standards table

GR Content Index

The Global Reporting Initiative (GRI) is an institution aimed at developing and disseminating globally applicable guidelines for sustainability reporting. In accordance with GRI, companies report on the principles and indicators they apply to their economic, environmental and social commitments and render them measurable.

Information about the GRI Content Index is made available to investors and analysts on our website <https://www.deka.de/deka-group/our-responsibility/how-we-practice-sustainability/sustainability-reports-and-ratings>. The Content Index is an overview of all reported GRI indicators and includes references to DekaBank's respective publications, where the relevant information is provided. In addition, the GRI Content Index comprises an annual presentation of the progress made in respect of the UN Global Compact principles.

The GRI Content Index indicates where (reference) and in which publications DekaBank provides the standard disclosures under the current GRI Guidelines (standards) and the supplementary disclosures for financial service providers (Financial Services Sector Supplement – FSSS).

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Further sources of information: For further information on GRI please refer to [globalreporting.org/](https://www.globalreporting.org/)
Please refer to <https://www.deka.de/deka-group/investor-relations-en/reports-and-presentations> for Deka Group's annual report 2023.

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Statement of use	Deka Group has reported in accordance with the GRI Standards for the period from 1 January 2023 to 31 December 2023.
GRI 1 used	GRI 1: Foundation 2021

GRI-STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		GLOBAL COMPACT PRINCIPLE
			REASON	EXPLANATION	
GENERAL DISCLOSURES					
GRI 2: General Disclosures 2021	2-1 Organizational details	SR p. 9-10; AR (2023) p. 13; 246-247; 261			
	2-2 Entities included in the organization's sustainability reporting	SR p. 119; AR (2022) p. 129-132			
	2-3 Reporting period, frequency and contact point	SR p. 119; 123; annually; AR (2023) p. 262; annually			
	2-4 Restatements of information	Our sustainability reporting is based on the "GRI Standards" guidelines, in 2022 with additional consideration of the GRI Standards 2021 Update. To align our reporting with the GRI Standards, we have revised our material aspects and structured our GRI Index accordingly.			
	2-5 External assurance	SR p. 122-123; AR (2023) p. 236-244			
	2-6 Activities, value chain and other business relationships	SR p. 25-27; 31; 33-37; 41-44; 46-48; 98-102; AR (2023) cover page; p. 13; 25-27; 49-51; 114-116			
	2-7 Employees	SR cover page; 51-52; 55-56; 60			
	2-8 Workers who are not employees	SR p. 53; 56-57			
	2-9 Governance structure and composition	SR p. 9-15; 56; AR (2023) p. 14; 236-244			
	2-10 Nomination and selection of the highest governance body	SR p. 9-11; AR (2023) p. 14-15; 248-249			
	2-11 Chair of the highest governance body		Not applicable	Chairman of the Administrative Board is not active in the Deka Group. AR (2023) p. 248	
	2-12 Role of the highest governance body in overseeing the management of impacts	SR p. 87-89			
	2-13 Delegation of responsibility for managing impacts	SR p. 13-15; 77; 85-87; 90-92			
	2-14 Role of the highest governance body in sustainability reporting	SR p. 119-123			
	2-15 Conflicts of interest	SR p. 74			
	2-16 Communication of critical concerns	SR p. 9-11; 85-87; 86-90			
	2-17 Collective knowledge of the highest governance body	SR p. 9-11			
	2-18 Evaluation of the performance of the highest governance body	SR p. 9-11			

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GRI-STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		GLOBAL COMPACT PRINCIPLE
			REASON	EXPLANATION	
	2-19 Remuneration policies	SR p. 63-65; Remuneration report			
	2-20 Process to determine remuneration	SR p. 63-65; Remuneration report			
	2-21 Annual total compensation ratio		Restrictions due to a duty of confidentiality.	For reasons of confidentiality, the ratio of total annual compensation between the Executive Board and all employees cannot be reported.	
	2-22 Statement of sustainable development strategy	SR p. 6; 11-15			1-10
	2-23 Policy commitments	SR p. 18-21; 24-26; 44-46; 71-72; 119-123; Code of Ethics			10
	2-24 Embedding policy commitments	SR p. 17-19			
	2-25 Process to remediate negative impacts	SR p. 44-46; 78			
	2-26 Mechanisms for seeking advice and raising concerns	SR p. 74; 78			
	2-27 Compliance with laws and regulations	SR p. 71-74; 77			
	2-28 Membership associations	SR p. 16-18			
	2-29 Approach to stakeholder engagement	SR p. 14-16; 20-23			
	2-30 Collective bargaining agreements	SR p. 63-65; Remuneration report			
MATERIAL TOPICS					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	SR p. 19-20			
	3-2 List of material topics	SR p. 23			
INDIRECT ECONOMIC IMPACTS					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 31; 44-46			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	SR p. 44-46			
	203-2 Significant indirect economic impacts	SR p. 44-46; 71-72			
TAX					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 72-75			
	207-1 Approach to tax	SR p. 72-75			
	207-2 Tax Governance, control and risk management	SR p. 72-75			
	207-3 Stakeholder engagement and management of concerns related to tax	SR p. 72-75			
	207-4 Country-by-country reporting	SR p. 75 Country-by-Country-Reporting 2023			
MATERIALS					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 25-27			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	SR Cover page; p. 30			

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GRI-STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		GLOBAL COMPACT PRINCIPLE
			REASON	EXPLANATION	
ENERGY					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 26-30			7, 8, 9
GRI 302: Energy 2016	302-1 Energy consumption within the organization	SR Cover page; p. 26; 30			7, 8
	302-2 Energy consumption outside of the organization	SR p. 26-30			8
	302-3 Energy intensity	SR p. 26-30			8
	302-4 Reduction of energy consumption	SR p. 26-30			8, 9
	302-5 Reductions in energy requirements of products and services	SR p. 25-30; 40-42			8, 9
WATER					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR Cover page; p. 30			
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	SR Cover page; p. 30			
EMISSIONS					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 24; 26-30			7, 8, 9
GRI 305: Emissions 2016	305-1 Direct GHG emissions (Scope 1)	SR Cover page; p. 30			7, 8
	305-2 Energy indirect GHG emissions (Scope 2)	SR Cover page; p. 30			7, 8
	305-3 Other indirect GHG emissions (Scope 3)	SR Cover page; p. 30			7, 8
	305-5 Reduction of GHG emissions	SR Cover page; p. 24-30			8, 9
EMPLOYMENT					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 49-50			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SR p. 51-52			6
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR p. 30; 58-64			
	401-3 Parental leave	SR p. 58-60			6
OCCUPATIONAL HEALTH AND SAFETY					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 61-63			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SR p. 61-63			
	403-2 Hazard identification, risk assessment and incident investigation	SR p. 61-63			
	403-3 Occupational health services	SR p. 61-63			
	403-4 Worker participation, consultation and communication on occupational health and safety	SR p. 61; regularly via occupational health and safety committee			
	403-5 Worker training on occupational health and safety	SR p. 61-63			
	403-6 Promotion of worker health	SR p. 61-63			
	403-7 Prevention and mitigation of occupational health and safety management system	Not relevant to the Deka Group's business model			
	403-8 Workers covered by an occupational health and safety management system	100% via occupational health and safety committee			
	403-9 Work-related injuries	SR p. 61			
	403-10 Work-related ill health	Cannot be determined			

GRI-STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		GLOBAL COMPACT PRINCIPLE
			REASON	EXPLANATION	
TRAINING AND EDUCATION					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 53-54			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SR p. 54			
DIVERSITY AND EQUAL OPPORTUNITY					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 54-58			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SR p. 54-58			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	no incidents			6
HUMAN RIGHTS					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 120			
GRI 412: Human Rights Assessment 2016	412-2 Employee training on human rights policies or procedures	SR p. 53-54; no explicit evaluation in respect of trainings on topic Human Rights			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social media	SR p. 25-27			
SOCIETY					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 44-46; 71-74; 120-123			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risk related to corruption	SR p. 72-74; 78; 100%			10
	205-2 Communication and training about anti-corruption policies and procedures	SR p. 72-74			10
	205-3 Confirmed incidents of corruption and actions taken	no incidents			10
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessment and development programs	100%			
	413-2 Operations with significant actual and potential negative impacts on local communities	SR p. 44-46			
PRODUCT RESPONSIBILITY					
GRI 3: Material Topics 2021	3-3 Management of material topics	SR p. 31-48; 78			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	No violations (0)			7
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	No violations (0)			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SR p. 31-48; 100% of the funds			
	417-2 Incidents of non-compliance concerning product and service information and labeling	No violations (0)			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No complaints (0)			
GRI G4: Financial Services Sector Disclosures	FS6 Percentage of the portfolio for business lines by specific region, size (e.g. micro/SME/large) and by sector	AR (2023) p. 35-49; 98-99; 128			
	FS8 Monetary value of products and services designed to deliver a specific environmental benefit for each business line broken down by purpose	SR p. 31-38; 41-48			
	FS11 Share of assets that were subject to an environmental or social audit with a positive or negative result	SR p. 46; 105-117			