

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).

CONTACTS FOR QUESTIONS RELATING TO CORPORATE SUSTAINABILITY

Klaus-Andreas Finger
klaus-andreas.finger@deka.de

Birgit Wolf
birgit.wolf@deka.de

Johannes Behrens-Türk
johannes.behrens-tuerk@deka.de

Christoph Kehr-von Plettenberg
christoph.kehr-vonplettenberg@deka.de

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 2021.

2 — GRI Content Index

| | |
|------------------|--|
| Statement of use | Deka Group has reported in accordance with the GRI Standards for the period from 1 January 2022 to 31 December 2022. |
| 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 (2022) p. 13; 248-249; 262 | | | |
| | 2-2 Entities included in the organization's sustainability reporting | SR p. 105; AR (2022) p. 130-132 | | | |
| | 2-3 Reporting period, frequency and contact point | SR p. 105; 108; 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. 107-108 | | | |
| | 2-6 Activities, value chain and other business relationships | SR p. 25-27; 30; 32-36; 39-42; 44-46; 96; AR (2022) cover page; p. 13; 25-28; 49-51; 112-114 | | | |
| | 2-7 Employees | SR cover page; 49-51; 53-56; 59 | | | |
| | 2-8 Workers who are not employees | SR p. 51; 58-59 | | | |
| | 2-9 Governance structure and composition | SR p. 9-14; 55-56; AR (2022) p. 14; 248-259 | | | |
| | 2-10 Nomination and selection of the highest governance body | SR p. 9-11 | | | |
| | 2-11 Chair of the highest governance body | | Not applicable | Chairman of the Administrative Board is not active in the Deka Group. AR (2022) p. 250 | |
| | 2-12 Role of the highest governance body in overseeing the management of impacts | SR p. 83-85 | | | |
| | 2-13 Delegation of responsibility for managing impacts | SR p. 13-14; 75; 83-85; 87-90 | | | |
| | 2-14 Role of the highest governance body in sustainability reporting | SR p. 105-108 | | | |
| | 2-15 Conflicts of interest | SR p. 73 | | | |
| | 2-16 Communication of critical concerns | SR p. 9-11; 75; 77; 83-85 | | | |
| | 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 | | | |

3 — GRI Content Index

| GRI-STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | GLOBAL COMPACT PRINCIPLE |
|--|--|---|--|--|--------------------------------|
| | | | REASON | EXPLANATION | |
| | 2-19 Remuneration policies | SR p. 62-64; Remuneration report | | | |
| | 2-20 Process to determine remuneration | SR p. 62-64; 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; 11-14 | | | 1-10 |
| | 2-23 Policy commitments | SR p. 17-20; 25-26; 42-44; 70-71; 106; Code of Ethics | | | 10 |
| | 2-24 Embedding policy commitments | SR p. 17-20 | | | |
| | 2-25 Process to remediate negative impacts | SR p. 43-44; 77 | | | |
| | 2-26 Mechanisms for seeking advice and raising concerns | SR p. 73; 77 | | | |
| | 2-27 Compliance with laws and regulations | SR p. 71-74; 75 | | | |
| | 2-28 Membership associations | SR p. 16-19 | | | |
| | 2-29 Approach to stakeholder engagement | SR p. 14-16; 21-23 | | | |
| | 2-30 Collective bargaining agreements | SR p. 62-63; Remuneration report | | | |
| MATERIAL TOPICS | | | | | |
| GRI 3: Material Topics 2021 | 3-1 Process to determine material topics | SR p. 20-21 | | | |
| | 3-2 List of material topics | SR p. 22 | | | |
| INDIRECT ECONOMIC IMPACTS | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | SR p. 32; 42-44 | | | |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 Infrastructure investments and services supported | SR p. 42-44 | | | |
| | 203-2 Significant indirect economic impacts | SR p. 42-44; 70-71 | | | |
| TAX | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | SR p. 71-74 | | | |
| | 207-1 Approach to tax | SR p. 71-74 | | | |
| | 207-2 Tax Governance, control and risk management | SR p. 71-74 | | | |
| | 207-3 Stakeholder engagement and management of concerns related to tax | SR p. 71-74 | | | |
| | 207-4 Country-by-country reporting | SR p. 74; Country-by-Country-Reporting 2021 | | | |
| 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 | | | |

4 — GRI Content Index

| 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. 27-30 | | | 7, 8, 9 |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organization | SR Cover page; p. 27; 30 | | | 7, 8 |
| | 302-2 Energy consumption outside of the organization | SR p. 27-30 | | | 8 |
| | 302-3 Energy intensity | SR p. 27-30 | | | 8 |
| | 302-4 Reduction of energy consumption | SR p. 27-30 | | | 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. 25; 27-30 | | | 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. 25-30 | | | 8, 9 |
| EMPLOYMENT | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | SR p. 47-48 | | | |
| GRI 401: Employment 2016 | 401-1 New employee hires and employee turnover | SR p. 50-51 | | | 6 |
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | SR p. 28; 56-62 | | | |
| | 401-3 Parental leave | SR p. 56-58 | | | 6 |
| OCCUPATIONAL HEALTH AND SAFETY | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | SR p. 59-62 | | | |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | SR p. 59-62 | | | |
| | 403-2 Hazard identification, risk assessment and incident investigation | SR p. 59-62 | | | |
| | 403-3 Occupational health services | SR p. 61-62 | | | |
| | 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 | | | |
| | 403-6 Promotion of worker health | SR p. 59-62 | | | |
| | 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. 60 | | | |
| | 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. 51-52 | | | |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | SR p. 52 | | | |
| DIVERSITY AND EQUAL OPPORTUNITY | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | SR p. 53-56 | | | |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 Diversity of governance bodies and employees | SR p. 53-56 | | | |
| 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. 106 | | | |
| GRI 412: Human Rights Assessment 2016 | 412-2 Employee training on human rights policies or procedures | SR p. 52; 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. 25-26 | | | |
| SOCIETY | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | SR p. 42-44; 70-74; 105-106 | | | |
| GRI 205: Anti-corruption 2016 | 205-1 Operations assessed for risk related to corruption | SR p. 71-73; 77; 100% | | | 10 |
| | 205-2 Communication and training about anti-corruption policies and procedures | SR p. 71-73 | | | 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. 42-44 | | | |
| PRODUCT RESPONSIBILITY | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | SR p. 32-46; 77-78 | | | |
| 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. 32-46; 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 (2022) p. 36-49; 97-98; 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. 32-36; 40-44 | | | |
| | FS11 Share of assets that were subject to an environmental or social audit with a positive or negative result | SR p. 44; 100-103 | | | |