

Create the future

**GRI Content Index and TCFD Index
from 01.01. to 31.12.2022**

GRI Content Index

Statement of use

Berlin Hyp AG has reported in accordance with the GRI standards for the period 01.01.2022 to 31.12.2022. Due to the completed change of ownership, the GRI Content Index refers to the management report for the short financial year from July 1, 2022 to December 31, 2022, which contains all relevant information. If not, the information is supplemented in the GRI Content Index or by other sources.

GRI 1

GRI 1: Foundation 2021

Applicable GRI Sector Standard(s)

No applicable sector standard available.

GRI Standard	Disclosure	Location	SDG	UNGC
General disclosures				
GRI 2: General Disclosure 2021	2-1 Organizational details	Management Report SFY II 2022 "I Principles of the Bank/Business Model – Organizational Structure", page 14 et seq. Management Report SFY II 2022 "II Economic Report/Business development – New leading above the Previous Years's Level" page 26		
	2-2 Entities included in the organization's sustainability reporting	Management Report SFY II 2022 "I Principles of the Bank/Business Model – Organizational Structure & Locations", page 14 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/Reporting Principles", page 71 Management Report SFY II 2022 "Notes", page 124 et seq.		
	2-3 Reporting period, frequency and contact point	January 1, 2022–December 31, 2022 Due to change of ownership as of 01.07.2022, two management reports with non-financial statement were published in the financial year 2022. For the first short financial year from 01.01.2022 to 30.06.2022 (SFY I) and for the second short financial year from 01.07.2022 to 31.12.2022 (SFY II). Given the unusual structure of the short financial years, the key figures are shown in tabular form for the reporting dates December 31, 2022 (financial year 2022), June 30, 2022 (SFY I) and December 31, 2021 (financial year 2021) wherever possible. This applies to the key figures published in the Management Report SFY II as well as in this published GRI Content Index. Since 2013, an annual sustainability report has been published for the respective calendar year. The reporting period is coincident with the financial reporting. From the reporting year 2022, a GRI Content Index will be published instead of a full, stand-alone GRI Report, as the main GRI content is integrated into the non-financial statement.		
		Berlin Hyp AG Corporate Strategy Dirk Bartsch (Head of ESG) Corneliusstr. 7 10787 Berlin E-mail: dirk.bartsch@berlinhyp.de		

GRI Standard	Disclosure	Location	SDG	UNGC																														
	2-4 Restatements of information	Management Report SFY II 2022 "VI Non-Financial Statement/Reporting Principles", page 71–73																																
	2-5 External assurance	<p>The Supervisory Board of Berlin Hyp has voluntarily commissioned Deloitte Wirtschaftsprüfungsgesellschaft to conduct a business audit of the report in accordance with the ISAE 3000 (revised) for the purpose of obtaining limited assurance pursuant to Sections 289b–289e of the German Commercial Code (HGB). Economic ratios are also audited as part of the annual financial statement audit. The economic key indicators are audited and verified as part of the annual financial statements by the external auditor Deloitte. The consumption data, the method of collecting data, CO₂ emissions from the operational ecology as well as our environmental management are verified externally by GUT Zertifizierungsgesellschaft für Managementsysteme mbH, Berlin, Germany, as part of the external validation of environmental statements pursuant to EMAS. Publication of the environmental report is planned for the second quarter of the year at: https://www.berlinhyp.de/en/sustainability/reportings. Deviations from the non-financial statement will be explained.</p> <p>More Information: Management Report FY II 2022 "Independent Auditor's Report/Report on the Audit of the Annual Financial Statements and of the Management Report", page 158 et seq. Management Report FY II 2022 "Independent Auditor's Report/Independent Auditor's Report on a Limited Assurance Review of the Non-Financial Reporting reporting", page 166 et seq.</p>																																
	2-6 Activities, value chain and other business relationships	<p>Management Report SFY II 2022 "I Principles of the Bank/Business model – Business Activities, Products and Services", page 14–16</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/1.6 Depth of the value chain", page 79–80</p> <p>More Information: Green Bond: https://www.berlinhyp.de/en/investors/green-bonds Social Bond: https://www.berlinhyp.de/en/investors/social-bonds Sustainability-linked Bond: https://www.berlinhyp.de/en/investors/sustainability-linked-bonds Sustainable-Finance-Framework: https://www.berlinhyp.de/en/sustainability/sustainable-finance</p>																																
	2-7 Employees	<p>Management Report SFY II 2022 "VI Non-Financial Statement/3.1.1. Promoting an open and fair working environment", page 83 et seq</p> <table border="1"> <thead> <tr> <th>Employees by region</th> <th>31.12.22</th> <th>30.06.22</th> <th>2021</th> <th>2020</th> </tr> </thead> <tbody> <tr> <td>Berlin</td> <td>512</td> <td>502</td> <td>500</td> <td>491</td> </tr> <tr> <td>German branches</td> <td>43</td> <td>42</td> <td>43</td> <td>43</td> </tr> <tr> <td>Poland</td> <td>4</td> <td>4</td> <td>4</td> <td>4</td> </tr> <tr> <td>Netherlands</td> <td>7</td> <td>7</td> <td>6</td> <td>5</td> </tr> <tr> <td>France</td> <td>4</td> <td>3</td> <td>4</td> <td>3</td> </tr> </tbody> </table>	Employees by region	31.12.22	30.06.22	2021	2020	Berlin	512	502	500	491	German branches	43	42	43	43	Poland	4	4	4	4	Netherlands	7	7	6	5	France	4	3	4	3		6
Employees by region	31.12.22	30.06.22	2021	2020																														
Berlin	512	502	500	491																														
German branches	43	42	43	43																														
Poland	4	4	4	4																														
Netherlands	7	7	6	5																														
France	4	3	4	3																														
	2-8 Workers who are not employees	<p>Berlin Hyp uses very few temporary employees. On the reporting date of 31.12.2022, there were a total of six.</p> <p>The use of further external employees is the responsibility of each individual department. There is no record office at the Bank.</p>		6																														
	2-9 Governance structure and composition	<p>Management Report SFY II 2022 "Organs of Berlin Hyp AG and Other Important Functions", page 2 et seq.</p> <p>Management Report SFY II 2022 "Corporate Governance Report/Short Financial Year II 2022", page 10 et seq.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/2.1 Responsibility", page 80 et seq.</p>																																
	2-10 Nomination and selection of the highest governance body	Management Report SFY II 2022 "Corporate-Governance Report/Short Financial Year II 2022", page 10 et seq.																																

GRI Standard	Disclosure	Location	SDG	UNGC
	2-11 Chair of the highest governance body	The Chairman of the Supervisory Board is Thorsten Schönerberger, who is also a member of the Board of Managing Directors of LBBW. Website: https://www.lbbw.de/articlepage/board-of-managing-directors/thorsten-schoenenberger_7wvkguypy_e.html		
	2-12 Role of the highest governance body in overseeing the management of impacts	The role of the Supervisory Board is governed by the German Stock Corporation Act (AktG), the German Banking Act (KWG), Berlin Hyp's Articles of Association and the Rules of Procedure for the Supervisory Board of Berlin Hyp. With the exception of the last document, the information is publicly available. Management Report SFY II 2022 "Supervisory Board Report of Berlin Hyp AG – Short Financial Year II 2022", page 6 et seq.		
	2-13 Delegation of responsibility for managing impacts	Management Report SFY II 2022 "Corporate Governance Report/Short Financial Year II 2022 – Board of Management", page 10 Management Report SFY II 2022 "Corporate Governance Report/Short Financial Year II 2022 – Close cooperation between the Board of Management and Supervisory Board", page 12 Management Report SFY II 2022 "I Principles of the Bank/Business Model – Organizational Structure", page 14 Management Report SFY II 2022 "I Principles of the Bank/Business Model – Objectives and Strategies", page 17 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/2.1 Responsibility", page 80 et seq.		
	2-14 Role of the highest governance body in sustainability reporting	As part of its legal control function, the Supervisory Board also monitors the sustainability reporting. Management Report SFY II 2022 "VI Non-Financial Statement/2.1 Responsibility", page 80 et seq.		
	2-15 Conflicts of interest	Management Report SFY II 2022 "Supervisory Board Report of Berlin Hyp AG – Short Financial Year II 2022 – Conflicts of Interest and How They their Handled", page 8 Management Report SFY II 2022 "Corporate Governance Report/Short Financial Year II 2022 – Supervisory Board", page 10 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.3.2 Prevention of corruption and anti-competitive behavior", page 99 et seq. Code of Conduct – Avoiding Conflicts of Interest: https://www.berlinhyp.de/files/media/corporate/newsroom/weitere-publikationen/en/2019/code-of-conduct-en.pdf		
	2-16 Communication of critical concerns	No critical issues were reported in fiscal year 2022. Management Report SFY II 2022 "VI Non-Financial Statement/1.6 Depth of the value chain", page 79 Management Report SFY II 2022 "VI Non-Financial Statement/3.2.6 Transparent performance presentation", page 96 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.3.2 Prevention of corruption and anti-competitive behavior", page 99 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.5 Respect for human rights", page 103 Complaints Handling Policy https://www.berlinhyp.de/files/media/corporate/ueber-uns/beschwerdemanagement/verfahren-bei-beschwerden-en.pdf		
	2-17 Collective knowledge of the highest governance body	The protocols and documents of all Supervisory Board meetings are archived in the Governance section of the Bank. Management Report SFY II 2022 "VI Non-Financial Statement/1.1 Objectives", page 74		
	2-18 Evaluation of the performance of the highest governance body	The Supervisory Board undergoes a structured evaluation process once a year. Management Report SFY II 2022 "VI Non-Financial Statement/3.1.3 Fair remuneration policy and proportionality of commissions and bonuses", page 93 et seq.		

GRI Standard	Disclosure	Location	SDG	UNGC
2-19	Remuneration policies	<p>Management Report SFY II 2022 "VI Non-Financial Statement/3.1.3 Fair remuneration policy and proportionality of commissions and bonuses", page 93 et seq.</p> <p>Management Report SFY II 2022 "Notes", page 124 et seq.</p> <p>Additional information will be published in the Disclosure Report as of the close of business (Dec. 31, 2022) at: https://www.berlinhyp.de/en/about-us/corporate-governance</p>		
2-20	Process to determine remuneration	<p>Management Report SFY II 2022 "VI Non-Financial Statement/3.1.3 Fair remuneration policy and proportionality of commissions and bonuses", page 93 et seq.</p> <p>Management Report SFY II 2022 "Notes", page 124 et seq.</p> <p>Additional information will be published in the Disclosure Report as of the close of business (Dec. 31, 2022) at: https://www.berlinhyp.de/en/about-us/corporate-governance</p>		
2-21	Annual total compensation ratio	<p>In 2022, the median of the compensation for employees including members of the Board of Management without the highest remuneration at all locations was € 88.717,74 (2021: € 86.942,25, 2020: € 81.955,77). This figure includes part-time capacities and entries and exits during the year that were not converted to full-time equivalents or year-round values. In 2022, the maximum annual remuneration including fixed and variable components was 9.6 times above the median of remuneration for all employees (2021: 9.1 times, 2020: 9.2 times).</p>		
2-22	Statement on sustainable development strategy	<p>Management Report SFY II 2022 "Foreword by the Board of Management"</p>		1 to 10
2-23	Policy commitments	<p>Management Report SFY II 2022 "VI Non-Financial Statement/3.3.1 Compliance", page 97 et seq.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.3.2 Prevention of corruption and anti-competitive behavior", page 99 et seq.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.5 Respect for human rights", page 103 et seq.</p> <p>Website: https://www.berlinhyp.de/en/sustainability/guidelines</p>		10
2-24	Embedding policy commitments	<p>Management Report SFY II 2022 "VI Non-Financial Statement/1.2 Strategic analysis and measures", page 74</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.5 Respect for human rights", page 103 et seq.</p>		
2-25	Processes to remediate negative impacts	<p>Management Report SFY II 2022 "VI Non-Financial Statement/3.3.2 Prevention of corruption and anti-competitive behavior", page 99 et seq.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.5 Respect for human rights", page 103 et seq.</p>		
2-26	Mechanisms for seeking advice and raising concerns	<p>Management Report SFY II 2022 "VI Non-Financial Statement/3.3.2 Prevention of corruption and anti-competitive behavior", page 99 et seq.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.5 Respect for human rights", page 103 et seq.</p>		
2-27	Compliance with laws and regulations	<p>Management Report SFY II 2022 "VI Non-Financial Statement/3.3.1 Compliance", page 97 et seq.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.3.2 Prevention of corruption and anti-competitive behavior", page 99 et seq.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.5 Respect for human rights", page 103 et seq.</p>		
2-28	Membership associations	<p>Management Report SFY II 2022 "VI Non-Financial Statement/2.4 Participation of stakeholders", page 82 et seq.</p>		
2-29	Approach to stakeholder engagement	<p>Management Report SFY II 2022 "VI Non-Financial Statement/2.4 Participation of stakeholders", page 82 et seq.</p>		

GRI Standard	Disclosure	Location	SDG	UNGC
	2-30 Collective bargaining agreements	On 31 December 2022, 27.7% of the employees were employed on the basis of a collective bargaining agreement (2021: 29.8%, 2020: 30.8%). The higher proportion of employees working on non-tariff contracts on a sector comparison can be specifically justified by the fact that Berlin Hyp is a specialist bank in which expertise is primarily associated with higher levels of classification. The terms and conditions of employment of non-tariff employees shall be determined in accordance with the collective bargaining agreement for the private banking industry with regard to the duration of working hours, vacation, sick pay allowance and time off from work.		3
Material topics				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/2 Process Management", page 80 et seq.		
	3-2 List of material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/2 Process Management", page 80 et seq.		
Economic performance				
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 "I Principles of the Bank/Business Model – Objectives and Strategies", page 17 et seq. Management Report SFY II 2022 "I Principles of the Bank/Business Model – Management System", page 19 Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.2.2 Customer Relationship Management", page 95		7
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	Management Report SFY II 2022 "Earnings Situation", page 28 et seq.	8, 9	
	201-2 Financial implications and other risks and opportunities due to climate change	Management Report SFY II 2022 "Risk Report", page 46 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/1.4 ESG risks", page 78 Management Report SFY II 2022 "VI Non-Financial Statement/1.5 Material risks pursuant to the CSR Directive Implementation Act", page 78 et seq.	13	7
	201-3 Defined benefit plan obligations and other retirement plans	Management Report SFY II 2022 "VI Non-Financial Statement/3.1.1 Promoting an open and fair working environment", page 83 et seq. Management Report SFY II 2022 "Notes", page 124 et seq.		
	201-4 Financial assistance received from government	Berlin Hyp did not receive any financial support from government authorities in the reporting year 2022.		
Indirect economic impacts				
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/1.6 Depth of the value chain", page 79 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.4.1 Consideration of ecological criteria when issuing bonds", page 100 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.4.2 Consideration of ecological criteria when selecting financing projects", page 101 et seq.		
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	Management Report SFY II 2022 "VI Non-Financial Statement/1.6 Depth of the value chain", page 79 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.2.3 Consideration of social criteria when issuing bonds", page 95 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.2.4 Consideration of social criteria when selecting financing projects", page 96 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.4.1 Consideration of ecological criteria when issuing bonds", page 100 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.4.2 Consideration of ecological criteria when selecting financing projects", page 101 et seq.	5, 9, 11	

GRI Standard	Disclosure	Location	SDG	UNGC
	203-2 Significant indirect economic impacts	<p>Management Report SFY II 2022 "I Principles of the Bank/Business Model – Objectives and Strategies", page 17 et seq.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/1.6 Depth of the value chain", page 79 et seq.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.2.1 Corporate social responsibility", page 94 et seq.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.2.3 Consideration of social criteria when issuing bonds", page 95 et seq.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.2.4 Consideration of social criteria when selecting financing projects", page 96 et seq.</p> <p>Sustainable-Finance-Framework: https://www.berlinhyp.de/en/sustainability/sustainable-finance</p>	1, 3, 8	
Anti-corruption				
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.3 Fight against corruption and bribery", page 97 et seq.</p>		10
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Management Report SFY II 2022 "VI Non-Financial Statement/3.3 Fight against corruption and bribery", page 97 et seq.	16	10
	205-2 Communication and training about anti-corruption policies and procedures	Management Report SFY II 2022 "VI Non-Financial Statement/3.3 Fight against corruption and bribery", page 97 et seq.	16	10
	205-3 Confirmed incidents of corruption and actions taken	<p>No incidents of corruption were reported at Berlin Hyp in 2022.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.3 Fight against corruption and bribery", page 97 et seq.</p>	16	10
Anti-competitive Behavior				
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.3 Fight against corruption and bribery", page 97 et seq.</p>		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<p>There were no legal actions pending or being prepared during the reporting year 2022.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.3 Fight against corruption and bribery", page 97 et seq.</p>	16	
Tax				
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.3 Fight against corruption and bribery", page 97 et seq.</p>	10, 17	
GRI 207: Tax 2019	207-1 Approach to tax	Management Report SFY II 2022 "VI Non-Financial Statement/3.3 Fight against corruption and bribery", page 97 et seq.	10, 17	
	207-2 Tax governance, control, and risk management	Management Report SFY II 2022 "VI Non-Financial Statement/3.3 Fight against corruption and bribery", page 97 et seq.	10, 17	
	207-3 Stakeholder engagement and management of concerns related to tax	Management Report SFY II 2022 "VI Non-Financial Statement/3.3 Fight against corruption and bribery", page 97 et seq.	10, 17	
	207-4 Country-by-Country-Reporting	Berlin Hyp AG is not obliged to submit a country-by-country report in accordance with the international OECD standards or the national regulations of Section 138a of the German Fiscal Code (AO). Consolidated country report information in accordance with GRI 207-4 by country or tax location is not available.	10, 17	
Materials				
GRI 3: Material Topics 2021	3-3 Management of material topics	<p>Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq.</p> <p>Management Report SFY II 2022 "VI Non-Financial Statement/3.4 Environmental Concerns", page 100 et seq.</p>		7, 8
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Management Report SFY II 2022 "VI Non-Financial Statement/3.4.3 Environmental management at our locations", page 101 et seq.	8, 12	7, 8

GRI Standard	Disclosure	Location	SDG	UNGC																														
	301-2 Recycled input materials used	Management Report SFY II 2022 "VI Non-Financial Statement/3.4.3 Environmental management at our locations", page 101 et seq.	12	7																														
	301-3 Reclaimed products and their packaging materials	Not applicable: Berlin Hyp is not active in the manufacturing sector, therefore this indicator is not material.	8, 12																															
Energy																																		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.4 Environmental Concerns", page 100 et seq.		7, 8, 9																														
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<table border="1"> <thead> <tr> <th>Energy consumption</th> <th>31.12.22</th> <th>30.06.22</th> <th>2021</th> <th>2020</th> <th>Year-on-year change in %</th> </tr> </thead> <tbody> <tr> <td>Electricity consumption in MWh</td> <td>1,637</td> <td>–</td> <td>1,686</td> <td>2,267</td> <td>–2.91</td> </tr> <tr> <td>Diesel fuel for emergency generators in litres</td> <td>282</td> <td>–</td> <td>196</td> <td>856</td> <td>43.88</td> </tr> <tr> <td>District heating or space heating, air conditioning and hot water in MWh</td> <td>956</td> <td>–</td> <td>1,185</td> <td>1,780</td> <td>–19.32</td> </tr> <tr> <td>Company car fuel consumption in litres</td> <td>84,851</td> <td>–</td> <td>93,568</td> <td>87,819</td> <td>–9.32</td> </tr> </tbody> </table> <p>Since 2017, all German locations have been using green electricity. Since 2020, we have also been recording the electricity consumed in employees' home offices.</p>	Energy consumption	31.12.22	30.06.22	2021	2020	Year-on-year change in %	Electricity consumption in MWh	1,637	–	1,686	2,267	–2.91	Diesel fuel for emergency generators in litres	282	–	196	856	43.88	District heating or space heating, air conditioning and hot water in MWh	956	–	1,185	1,780	–19.32	Company car fuel consumption in litres	84,851	–	93,568	87,819	–9.32	7, 8, 12, 13	7, 8
Energy consumption	31.12.22	30.06.22	2021	2020	Year-on-year change in %																													
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Company car fuel consumption in litres	84,851	–	93,568	87,819	–9.32																													
	302-2 Energy consumption outside of the organization	<p>Energy is consumed outside of the organisation mainly for business trips. In this context, we record fleet consumption and also collect data on rail journeys and flights. Calculation are made using the VfU tool.</p> <p>In the reporting year 2022, 4.66 MWh of energy was consumed for electricity and heat per full-time employee at the Berlin site. A total of 830 MWh of energy was consumed for mobility within the vehicle fleet of the entire bank in the reporting year 2022. This excludes business trips by train and flights, as the VfU tool does not convert the train and flight kilometers into MWh. However, data on rail and air travel are included in the calculation of CO₂ emissions via the VfU tool.</p>	7, 8, 12, 13	7, 8																														
	302-3 Energy intensity	<table border="1"> <thead> <tr> <th>Energy efficiency in MWh per employee</th> <th>31.12.22</th> <th>30.06.22</th> <th>2021</th> <th>2020</th> </tr> </thead> <tbody> <tr> <td>Electricity</td> <td>2.94</td> <td>–</td> <td>3.13</td> <td>4.08</td> </tr> <tr> <td>District heating</td> <td>1.72</td> <td>–</td> <td>2.2</td> <td>3.2</td> </tr> <tr> <td>Mobility¹</td> <td>1.35</td> <td>–</td> <td>0.81</td> <td>0.73</td> </tr> </tbody> </table> <p>¹ Business trips by train or flights are not included.</p>	Energy efficiency in MWh per employee	31.12.22	30.06.22	2021	2020	Electricity	2.94	–	3.13	4.08	District heating	1.72	–	2.2	3.2	Mobility ¹	1.35	–	0.81	0.73	8, 12, 13	7, 8, 9										
Energy efficiency in MWh per employee	31.12.22	30.06.22	2021	2020																														
Electricity	2.94	–	3.13	4.08																														
District heating	1.72	–	2.2	3.2																														
Mobility ¹	1.35	–	0.81	0.73																														
	302-4 Reduction of energy consumption	see GRI 302-1 The reduction in energy consumption is primarily caused by adjustments in heating behavior and heating control.	7, 8, 12, 13	7, 8, 9																														
	302-5 Reductions in energy requirements of products and services	Not applicable: Berlin Hyp is not active in the manufacturing sector, therefore this indicator is not material.	7, 8, 12, 13	7, 8, 9																														
Water																																		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.4 Environmental Concerns", page 100 et seq.		7, 8, 9																														
GRI 303: Water	303-1 Interactions with water as a shared resource	Management Report SFY II 2022 "VI Non-Financial Statement/3.4.3 Environmental management at our locations", page 101 et seq.	6, 12	7, 8																														
	303-2 Management of water discharge-related impacts	Management Report SFY II 2022 "VI Non-Financial Statement/3.4.3 Environmental management at our locations", page 101 et seq.	6	7, 8																														

GRI Standard	Disclosure	Location	SDG	UNGC																																										
	303-3 Water withdrawal	Management Report SFY II 2022 "VI Non-Financial Statement/3.4.3 Environmental management at our locations", page 101 et seq. There is no further disaggregation of water withdrawals.	6	7, 8																																										
	303-4 Water discharge	This indicator is not material for Berlin Hyp and is therefore not relevant for management purposes.	6	7, 8																																										
	303-5 Water consumption	Management Report SFY II 2022 "VI Non-Financial Statement/3.4.3 Environmental management at our locations", page 101 et seq. There is no further disaggregation of water withdrawals.	6	7, 8																																										
Emissions																																														
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.4 Environmental Concerns", page 100 et seq.		7, 8, 9																																										
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<p>Greenhouse gas emissions (GHG) in accordance with Scope 1, 2 and 3 in t CO₂</p> <table border="1"> <thead> <tr> <th></th> <th>31.12.22</th> <th>30.06.22</th> <th>2021</th> <th>2020</th> <th>Year-on-year change in %</th> </tr> </thead> <tbody> <tr> <td>Scope 1 – direct GHG</td> <td>227</td> <td>–</td> <td>132</td> <td>132</td> <td>71.97</td> </tr> <tr> <td>Scope 2 – indirect GHG (location based)¹</td> <td>787</td> <td>–</td> <td>826</td> <td>1,167</td> <td>-4.72</td> </tr> <tr> <td>Scope 2 – indirect GHG (market based)¹</td> <td>90</td> <td>–</td> <td>95</td> <td>204</td> <td>-5.26</td> </tr> <tr> <td>Scope 3 – GHG of the supply chain²</td> <td>432</td> <td>–</td> <td>217</td> <td>280</td> <td>99.08</td> </tr> <tr> <td>GHG total (Scope 2 location based)</td> <td>1,446</td> <td>–</td> <td>1,175</td> <td>1,579</td> <td>23.06</td> </tr> <tr> <td>GHG total (Scope 2 market based)</td> <td>749</td> <td>–</td> <td>444</td> <td>616</td> <td>68.69</td> </tr> </tbody> </table> <p>¹ The explanation of location-based and market-based can be found in the Environmental Statement. ² In all tables, only emissions from the operational ecology are included. Emissions from the financing portfolio are assessed separately. See Management Report SFY II 2022 "VI Non-financial statement/3.2.6 Transparent performance presentation"</p>		31.12.22	30.06.22	2021	2020	Year-on-year change in %	Scope 1 – direct GHG	227	–	132	132	71.97	Scope 2 – indirect GHG (location based) ¹	787	–	826	1,167	-4.72	Scope 2 – indirect GHG (market based) ¹	90	–	95	204	-5.26	Scope 3 – GHG of the supply chain ²	432	–	217	280	99.08	GHG total (Scope 2 location based)	1,446	–	1,175	1,579	23.06	GHG total (Scope 2 market based)	749	–	444	616	68.69	12, 13, 14, 15	7, 8, 9
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	305-2 Energy indirect (Scope 2) GHG emissions	see table GRI 305-1	12, 13, 14, 15	7, 8, 9																																										
	305-3 Other indirect (Scope 3) GHG emissions	see table GRI 305-1	12, 13, 14, 15	7, 8, 9																																										
	305-4 GHG emissions intensity	1.22 tonnes (market-based) and 2.35 tonnes (location-based) of CO ₂ per full-time employee were emitted in the reporting year 2022. This includes Scope 1, 2 and 3 emissions. See also GRI 305-1 to 305-3	13, 14, 15	7, 8, 9																																										
	305-5 Reduction of GHG emissions	Total greenhouse gas emissions have come down since our first environmental statement in 2015, primarily owing to the use of renewable energy and particularly during 2020 as a result of the travel restrictions due to the COVID-19 pandemic. The declining development in 2021 is primarily due to the elimination of the building in Budapester Strasse. In 2022, business travel increased by a total of around 890,000 kilometers. In contrast to previous years, we now report the full number of kilometers driven by the company car fleet for business and private purposes. As a result of compensations, the footprint for 2022 was once again reduced by a total of approximately 1.100 kg of GHG (application of climate-compensated toner: 720 kg, participation in offsetting of emissions through postal transport (PIN AG): 390 kg). Management Report SFY II 2022 "VI Non-Financial Statement/3.4.3 Environmental management at our locations", page 101 et seq. See also GRI 305-1 to 305-3	13, 14, 15	7, 8																																										

GRI Standard	Disclosure	Location	SDG	UNGC																																												
	305-6 Emissions of ozone-depleting substances (ODS)	Not applicable: Berlin Hyp is not active in the manufacturing sector, therefore this indicator is not material.	8, 12																																													
	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	This indicator is not material for Berlin Hyp and is therefore not relevant for management purposes.	12, 14, 15	7, 8																																												
Waste																																																
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.4.3 Environmental management at our locations", page 101 et seq.		7, 8																																												
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	As a commercial business, Berlin Hyp AG is subject to the Commercial Waste Ordinance. However, such low volumes of certain wastes are generated at Berlin Hyp that these can therefore be recorded and disposed of with the mixed residential waste. All waste is regularly disposed of by accredited specialist disposal companies. The companies engaged by Berlin Hyp must provide verification to Berlin Hyp that they have accredited status as a specialist disposal company. You can find detailed information in our environmental statement and our environmental programme: https://www.berlinhyp.de/en/sustainability/environment	3, 6, 11, 12	7																																												
	306-2 Management of significant waste-related impacts	The elimination of the operation of the entire building at Budapester Strasse 1 led to a reduction in the volume of waste by half in 2021. In 2022, the total amount of waste is slightly below the previous year's level. Waste avoidance and recycling is the top priority. Therefore, there were no disposals of bulky goods in 2022. Since printers were switched over in 2017, Berlin Hyp has been using climate-neutral toner cartridges. In this context, we record the number of toner cartridges used and this enables us to offset emissions based on the certificate issued by the supplier for 2022 at 720 kg of CO ₂ equivalents. In contrast to conventional toners, where the entire cartridge has to be changed, the toner is simply refilled in the products we use. This enables us to reduce waste by approximately 75 % in comparison with conventional systems.	3, 6, 8, 11, 12	7																																												
	306-3 Waste generated	<table border="1"> <thead> <tr> <th>Waste in t</th> <th>31.12.22</th> <th>30.06.22</th> <th>2021</th> <th>2020</th> </tr> </thead> <tbody> <tr> <td>Non-hazardous waste</td> <td>64.4</td> <td>–</td> <td>66.89</td> <td>135.98</td> </tr> <tr> <td>of which waste for recycling</td> <td>24.99</td> <td>–</td> <td>29.14</td> <td>60.29</td> </tr> <tr> <td>of which waste for disposal (incl. thermal recycling)</td> <td>37.48</td> <td>–</td> <td>36.23</td> <td>75.38</td> </tr> <tr> <td>of which lightweight packaging¹</td> <td>1.51</td> <td>–</td> <td>1.53</td> <td>0.31</td> </tr> <tr> <td>Hazardous waste</td> <td>0.11</td> <td>–</td> <td>1.3</td> <td>1.39</td> </tr> <tr> <td>of which IT scrap</td> <td>0.42</td> <td>–</td> <td>0.6</td> <td>1.09</td> </tr> <tr> <td>Other (bulky items)</td> <td>0</td> <td>–</td> <td>0</td> <td>11.49</td> </tr> <tr> <td>Total waste</td> <td>64.51</td> <td>–</td> <td>68.19</td> <td>148.86</td> </tr> </tbody> </table>	Waste in t	31.12.22	30.06.22	2021	2020	Non-hazardous waste	64.4	–	66.89	135.98	of which waste for recycling	24.99	–	29.14	60.29	of which waste for disposal (incl. thermal recycling)	37.48	–	36.23	75.38	of which lightweight packaging ¹	1.51	–	1.53	0.31	Hazardous waste	0.11	–	1.3	1.39	of which IT scrap	0.42	–	0.6	1.09	Other (bulky items)	0	–	0	11.49	Total waste	64.51	–	68.19	148.86	3, 6, 11, 7, 12, 15
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	306-4 Waste diverted from disposal	This indicator is not material for Berlin Hyp and is therefore not relevant for management purposes.																																														
	306-5 Waste directed to disposal	This indicator is not material for Berlin Hyp and is therefore not relevant for management purposes.																																														
Employment																																																
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.1 Employee concerns", page 83 et seq.		6																																												
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Management Report SFY II 2022 "VI Non-Financial Statement/3.1.1 Promoting an open and fair working environment", page 83 et seq. New employees and turnover over rate by region are not reported.	5, 8, 10	6																																												
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Management Report SFY II 2022 "VI Non-Financial Statement/3.1.1 Promoting an open and fair working environment, Section Employee rights", page 87	3, 5, 8																																													

¹ Lightweight packaging has been recorded since 2020

GRI Standard	Disclosure	Location	SDG	UNGC
	401-3 Parental leave	Management Report SFY II 2022 "VI Non-Financial Statement/3.1.1 Promoting an open and fair working environment, Section Equal opportunities", page 87 et seq.	5, 8	6
Labor/Management Relations				
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.1 Employee concerns", page 83 et seq.		
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Management Report SFY II 2022 "VI Non-Financial Statement/3.1.1 Promoting an open and fair working environment, Section Employee rights", page 87	8	3
Occupational Health and Safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.1 Employee concerns", page 83 et seq.		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Management Report SFY II 2022 "VI Non-Financial Statement/3.1.2 Well-being and development opportunities, Section Occupational health and safety and health protection", page 91 et seq.	8	
	403-2 Hazard identification, risk assessment, and incident investigation	Management Report SFY II 2022 "VI Non-Financial Statement/3.1.2 Well-being and development opportunities, Section Occupational health and safety and health protection", page 91 et seq.	8	
	403-3 Occupational health services	Management Report SFY II 2022 "VI Non-Financial Statement/3.1.2 Well-being and development opportunities, Section Occupational health and safety and health protection", page 91 et seq.	8	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Management Report SFY II 2022 "VI Non-Financial Statement/3.1.2 Well-being and development opportunities, Section Occupational health and safety and health protection", page 91 et seq.	8,16	
	403-5 Worker training on occupational health and safety	Management Report SFY II 2022 "VI Non-Financial Statement/3.1.2 Well-being and development opportunities, Section Occupational health and safety and health protection", page 91 et seq.	8	
	403-6 Promotion of worker health	Management Report SFY II 2022 "VI Non-Financial Statement/3.1.2 Well-being and development opportunities, Section Occupational health and safety and health protection", page 91 et seq.	3	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Management Report SFY II 2022 "VI Non-Financial Statement/3.1.2 Well-being and development opportunities, Section Occupational health and safety and health protection", page 91 et seq.	8	
	403-8 Workers covered by an occupational health and safety management system	Management Report SFY II 2022 "VI Non-Financial Statement/3.1.2 Well-being and development opportunities, Section Occupational health and safety and health protection", page 91 et seq.	8	
	403-9 Work-related injuries	This indicator is not material for Berlin Hyp and is therefore not relevant for management purposes.	3, 8, 16	
	403-10 Work-related ill health	This indicator is not material for Berlin Hyp and is therefore not relevant for management purposes.	3, 8, 16	
Training and Education				
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.1 Employee concerns", page 83 et seq.		6
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Management Report SFY II 2022 "VI Non-Financial Statement/3.1.2 Well-being and development opportunities, Section Qualification and training", page 89 et seq.	3, 8, 10	6
	404-2 Programs for upgrading employee skills and transition assistance programs	Management Report SFY II 2022 "VI Non-Financial Statement/3.1.2 Well-being and development opportunities, Section Qualification and training", page 89 et seq.	8	

GRI Standard	Disclosure	Location	SDG	UNGC																																																																																																																																						
	404-3 Percentage of employees receiving regular performance and career development reviews	Management Report SFY II 2022 “VI Non-Financial Statement/3.1.2 Well-being and development opportunities, Section Qualification and training”, page 89 et seq.	5, 8, 10	6																																																																																																																																						
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GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 “VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act”, page 75 et seq. Management Report SFY II 2022 “VI Non-Financial Statement/3.1 Employee concerns”, page 83 et seq.																																																																																																																																								
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Management Report SFY II 2022 “Corporate Governance Report/Short Financial Year II 2022”, page 10 et seq. Management Report SFY II 2022 “Corporate Governance Statement Pursuant to Section 289f of the German Commercial Code (HGB)”, page 70 Management Report SFY II 2022 “VI Non-Financial Statement/3.1.1 Promoting an open and fair working environment, Section Equal opportunities”, page 87 et seq.																																																																																																																																								
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	405-2 Ratio of basic salary and remuneration of women to men	Management Report SFY II 2022 “VI Non-Financial Statement/3.1.1 Promoting an open and fair working environment, Section Equal opportunities”, page 87 et seq. Management Report SFY II 2022 “VI Non-Financial Statement/3.1.3 Fair remuneration policy and proportionality of commissions and bonuses”, page 93 et seq. The precise ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation are not reported.																																																																																																																																								
Non-discrimination																																																																																																																																										
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 “VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act”, page 75 et seq. Management Report SFY II 2022 “VI Non-Financial Statement/3.1.1 Promoting an open and fair working environment”, page 83 et seq.		6																																																																																																																																						
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Management Report SFY II 2022 “VI Non-Financial Statement/3.1.1 Promoting an open and fair working environment”, page 83 et seq.	5, 8	6																																																																																																																																						
Freedom of Association and Collective Bargaining																																																																																																																																										
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 “VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act”, page 75 et seq. Management Report SFY II 2022 “VI Non-Financial Statement/3.1 Employee concerns”, page 83 et seq. Management Report SFY II 2022 “VI Non-Financial Statement/3.5 Respect for human rights”, page 103 et seq.		3																																																																																																																																						

GRI Standard	Disclosure	Location	SDG	UNGC
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	In 2022, there were no reports of any violations of or risks to the freedom of association during the reporting year. Management Report SFY II 2022 "VI Non-Financial Statement/3.5 Respect for human rights", page 103 et seq.	8	3
Local Communities				
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.1 Employee concerns", page 83 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.2 Social Concerns", page 94 et seq.		1, 2
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Management Report SFY II 2022 "VI Non-Financial Statement/3.2.1 Corporate social responsibility", page 94 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.2.3 Consideration of social criteria when issuing bonds", page 95 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.2.4 Consideration of social criteria when selecting financing projects", page 96 et seq.		
	413-2 Operations with significant actual and potential negative impacts on local communities	Management Report SFY II 2022 "VI Non-Financial Statement/1.6 Depth of the value chain", page 79 et seq.	1, 2	
Supplier Social Assessment				
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/1.6 Depth of the value chain", page 79 et seq.		2
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Management Report SFY II 2022 "VI Non-Financial Statement/1.6 Depth of the value chain", page 79 et seq.	5, 8, 16	2, 3, 4, 5
	414-2 Negative social impacts in the supply chain and actions taken	Management Report SFY II 2022 "VI Non-Financial Statement/1.6 Depth of the value chain", page 79 et seq.	5, 8, 16	2, 3, 4, 5
Public Policy				
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.3 Fight against corruption and bribery", page 97 et seq.		10
GRI 415: Public Policy 2016	415-1 Political contributions	Management Report SFY II 2022 "VI Non-Financial Statement/3.3.2 Prevention of corruption and anti-competitive behavior", page 99 et seq.	16	10
Marketing and Labeling				
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.2 Social Concerns", page 94 et seq. Reporting and policies: https://www.berlinhyp.de/files/media/corporate/ueber-uns/nachhaltigkeit/berichterstattung-und-richtlinien/16620005-09-richtline-verant-umgang-mit-kunden-en-01.pdf		
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Management Report SFY II 2022 "Risk Report", page 46 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.2.2 Customer Relationship Management", page 95 Management Report SFY II 2022 "VI Non-Financial Statement/3.2.6 Transparent performance presentation", page 96 et seq.	12	
	417-2 Incidents of non-compliance concerning product and service information and labeling	There are no known violations for the reporting year 2022.	16	
	417-3 Incidents of non-compliance concerning marketing communications	There are no known violations for the reporting year 2022.	16	

GRI Standard	Disclosure	Location	SDG	UNGC
Customer Privacy				
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Report SFY II 2022 "VI Non-Financial Statement/1.3 Materiality pursuant to the CSR Directive Implementation Act", page 75 et seq. Management Report SFY II 2022 "VI Non-Financial Statement/3.2 Social Concerns", page 94 et seq. Website: https://www.berlinhyp.de/en/data-protection		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 2022, no substantiated complaints in connection with the protection of customer data were received.	16	

TCFD Index

TCFD-Core elements	Recommended disclosures	Location
Governance		
Disclose the organization's governance around climate-related risks and opportunities.	a. Describe the board's oversight of climate-related risks and opportunities.	Management Report SFY II 2022 "Supervisory Board Report of Berlin Hyp AG – Short Financial Year II 2022", page 4 et seq. Management Report SFY II 2022 "Corporate Governance Report – Short Financial Year II 2022", page 12 et seq. Management Report SFY II 2022 "VI Non-Financial Statement", page 80 et seq.
	b. Describe management's role in assessing and managing climate-related risks and opportunities.	Management Report SFY II 2022 "Risk Report", page 46 et seq. Management Report SFY II 2022 "VI Non-Financial Statement", page 78 et seq.
Strategy		
Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.	a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	Management Report SFY II 2022 "Risk Report", page 46 et seq. Management Report SFY II 2022 "VI Non-Financial Statement", page 78 et seq.
	b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	Management Report SFY II 2022 "Risk Report", page 46 et seq. Management Report SFY II 2022 "VI Non-Financial Statement", page 74 et seq. Management Report SFY II 2022 "VI Non-Financial Statement", page 78 et seq.
	c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Management Report SFY II 2022 "VI Non-Financial Statement", page 78 et seq. Management Report SFY II 2022 "Risk Report", page 46 et seq.
Risk Management		
Disclose how the organization identifies, assesses, and manages climate-related risks.	a. Describe the organization's processes for identifying and assessing climate-related risks.	Management Report SFY II 2022 "Risk Report", page 46 et seq. Management Report SFY II 2022 "VI Non-Financial Statement", page 78 et seq.
	b. Describe the organization's processes for managing climate-related risks.	Management Report SFY II 2022 "Risk Report", page 46 et seq. Management Report SFY II 2022 "VI Non-Financial Statement", page 78 et seq.
	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	Management Report SFY II 2022 "Risk Report", page 46 et seq. Management Report SFY II 2022 "VI Non-Financial Statement", page 78 et seq.
Metrics and Targets		
Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	Management Report SFY II 2022 "VI Non-Financial Statement", page 101 et seq. Management Report SFY II 2022 "VI Non-Financial Statement", page 78 et seq. GRI Index 2022, Standards 302-1 to 302-4, 305-1 to 305-5
	b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	GRI Index 2022, Standards 305-1, 305-2, 305-3
	c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	Management Report SFY II 2022 "I Principles of the Bank", page 17 et seq. Management Report SFY II 2022 "VI Non-Financial Statement", page 74 et seq.

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