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things



## **Introduction**

**SEGRO plc has reported with reference to the GRI Standards 2021 in this Responsible SEGRO 2022 Report and Data Pack as well as the SEGRO Annual Report & Accounts 2022 for the year ended 31 December 2022.**

**GRI 1: Foundation 2021 has been used to compile this index.**

## SEGRO plc GRI Content Index

### GRI 1: Foundation 2021 GRI 2: General Disclosures 2021

Disclosure Number	Disclosure Title	Section	Page
2-1	Organizational details	Annual Report & Accounts 2022: What we do	02
		+ Where we do it	04
		Annual Report & Accounts 2022: Find out more	216
2-2	Entities included in the organization's sustainability reporting	Responsible SEGRO 2022 Report and Data Pack: Introduction	01
2-3	Reporting period, frequency and contact point	Annual Report & Accounts 2022	IFC
		Annual Report & Accounts 2022: Notes to the Financial Statements – New and amended standards adopted by the group	166
		Annual Report & Accounts 2022: Find out more	216
2-4	Restatements of information	Annual Report & Accounts 2022:	
		– Performance review – Investment update	54
		– Financial review	58
		– Notes to the Financial Statements	166 to 210
2-5	External assurance	Independent Assurance statement of SEGRO's GHG emissions published separately <a href="https://www.segro.com/responsible-segro/reports-downloads">https://www.segro.com/responsible-segro/reports-downloads</a>	
2-6	Activities, value chain, and other business relationships	Annual Report & Accounts 2022: What we do + Where we do it + Who we do it for	02 to 05
2-7	Employees	Annual Report & Accounts 2022: Diverse, talented, motivated and engaged people	27
2-8	Workers who are not employees	This information is not available	
2-9	Governance structure and composition	Annual Report & Accounts 2022: Governance	
		Annual Report & Accounts 2022: Governance report	79 to 80
		Annual Report & Accounts 2022: Governance	
		Annual Report & Accounts 2022: Governance report – Diversity	87 to 93
2-10	Nomination and selection of the highest governance body	Annual Report & Accounts 2022: Nomination Committee Report	111 to 115
2-11	Chair of the highest governance body	Annual Report & Accounts 2022: Governance – Board of Directors	91 to 93
2-12	Role of the highest governance body in overseeing the management of impacts	Annual Report & Accounts 2022:	
		– Governance – Board Leadership and Company Purpose	94 to 96
		– Responsible SEGRO	33 to 46
2-13	Delegation of responsibility for managing impacts	Annual Report & Accounts 2022: Governance – Our governance framework	105
2-14	Role of the highest governance body in sustainability reporting	Annual Report & Accounts 2022	IFC
		Annual Report & Accounts 2022: Strategic Report – Responsible SEGRO	33
2-15	Conflicts of interest	Annual Report & Accounts 2022: Governance – Identifying and managing conflicts of interest	103

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### GRI 2: General Disclosures 2021 continued

Disclosure Number	Disclosure Title	Section	Page
2-16	Communication of critical concerns	Annual Report & Accounts 2022: – Responsible SEGRO – Stakeholder engagement from the Board’s perspective – Key activities of the Board during 2022	34 97 106 to 108
2-17	Collective knowledge of the highest governance body	Annual Report & Accounts 2022: Board of Directors Nomination Committee Report – Composition, skills and experience	91 to 93 112
2-18	Evaluation of the performance of the highest governance body	Annual Report & Accounts 2022: Governance – Internal Board evaluation	109 to 110
2-19	Remuneration policies	Annual Report & Accounts 2022: Governance – Directors’ Remuneration Report	123 to 147
2-20	Process to determine remuneration	Annual Report & Accounts 2022: Governance – Directors’ Remuneration Report	123 to 147
2-21	Annual total compensation ratio	Annual Report & Accounts 2022: Governance – Directors’ Remuneration Report	133
2-22	Statement on sustainable development strategy	Annual Report & Accounts 2022: – Chief Executive’s Statement – Responsible SEGRO	10 to 13 33
2-23	Policy commitments	Annual Report & Accounts 2022: – Strategic Report – Business conduct and ethics – Governance – Stakeholder engagement from the Board’s perspective – Our shareholders	41 103
2-24	Embedding policy commitments	Annual Report & Accounts 2022: – Strategic Report – Business conduct and ethics – Governance – Stakeholder engagement from the Board’s perspective – Our shareholders	41 103
2-25	Processes to remediate negative impacts	Annual Report & Accounts 2022: Strategic Report – Responsible SEGRO	33 to 46
2-26	Mechanisms for seeking advice and raising concerns	Annual Report & Accounts 2022: – Strategic Report – Business conduct and ethics – Governance – Stakeholder engagement from the Board’s perspective – Our shareholders	41 103
2-27	Compliance with laws and regulations	Annual Report & Accounts 2022: Strategic Report – Responsible SEGRO	32
2-28	Membership associations	Annual Report & Accounts 2022: Strategic Report – Responsible SEGRO	33
2-29	Approach to stakeholder engagement	Annual Report & Accounts 2022: Governance – Stakeholder engagement from the Board’s perspective	97 to 103
2-30	Collective bargaining agreements	Not applicable.	

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### GRI 3: Material Topics 2021

Disclosure Number	Disclosure Title	Section	Page
3-1	Process to determine material topics	Annual Report & Accounts 2022: Strategic Report – Responsible SEGRO	34
3-2	List of material topics	Annual Report & Accounts 2022: Strategic Report – Responsible SEGRO	34
3-3	Management of material topics	Annual Report & Accounts 2022: – Strategic Report – Responsible SEGRO – Governance – Governance report	33 to 46 87 to 108

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### Economic performance

Disclosure Number	Disclosure Title	Section	Page
201-1	Direct economic value generated and distributed	Annual Report & Accounts 2022: – Overview – Strategic Report – Chief Executive's statement	1 to 5 11
201-2	Financial implications and other risks and opportunities due to climate change	Annual Report & Accounts 2022: – Strategic Report – Responsible SEGRO – Strategic Report – Climate-related financial disclosures	35 to 38 79 to 86
201-3	Defined benefit plan obligations and other retirement plans	Annual Report & Accounts 2022: Governance – Directors' Remuneration Policy	144
201-4	Financial assistance received from government	None.	

## SEGRO plc GRI Content Index

### Economic performance continued Market presence

Disclosure Number	Disclosure Title	Section	Page
202-1	Ratios of standard entry-level wage by gender compared to local minimum wage	Annual Report & Accounts 2022: Responsible SEGRO – UK Gender and Ethnicity Pay Gap	41
202-2	Proportion of senior management hired from the local community	Not applicable	

## SEGRO plc GRI Content Index

### Economic performance continued Indirect economic impacts

Disclosure Number	Disclosure Title	Section	Page
203-1	Infrastructure investments and services supported	Annual Report & Accounts 2022: Responsible SEGRO – Investing in our local communities and environments	44 to 46
203-2	Significant indirect economic impacts	Annual Report & Accounts 2022: Responsible SEGRO – Investing in our local communities and environments	44 to 46



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## Economic performance continued **Procurement practices**

Disclosure Number	Disclosure Title	Section	Page
204-1	Proportion of spending on local suppliers	Information unavailable.	

## SEGRO plc GRI Content Index

### Economic performance continued Anti-corruption

Disclosure Number	Disclosure Title	Section	Page
205-1	Operations assessed for risks related to corruption	Annual Report & Accounts 2022: – Strategic Report – Business conduct and ethics – Governance – Stakeholder engagement from the Board’s perspective – Our shareholders	41 103
205-2	Communication and training about anti-corruption policies and procedures	Annual Report & Accounts 2022: – Strategic Report – Business conduct and ethics – Governance – Stakeholder engagement from the Board’s perspective – Our shareholders	41 103
205-3	Confirmed incidents of corruption and actions taken	Annual Report & Accounts 2022: – Strategic Report – Business conduct and ethics – Governance – Stakeholder engagement from the Board’s perspective – Our shareholders	41 103

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### Economic performance continued Anti-competitive behaviour

Disclosure Number	Disclosure Title	Section	Page
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Annual Report & Accounts 2022: – Strategic Report – Business conduct and ethics – Governance – Stakeholder engagement from the Board’s perspective – Our shareholders	41 103

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### Economic performance continued Tax 2019

Disclosure Number	Disclosure Title	Section	Page
207-1	Approach to tax	Annual Report & Accounts 2022: Strategic Report – Financial review – Taxation	61
207-2	Tax governance, control, and risk management	<a href="https://www.segro.com/media/jm4pjwr5/fy22-tax-strategy_final.pdf">https://www.segro.com/media/jm4pjwr5/fy22-tax-strategy_final.pdf</a>	
207-3	Stakeholder engagement and management of concerns related to tax	<a href="https://www.segro.com/media/jm4pjwr5/fy22-tax-strategy_final.pdf">https://www.segro.com/media/jm4pjwr5/fy22-tax-strategy_final.pdf</a>	
207-4	Country-by-country reporting	Annual Report & Accounts 2022: Strategic Report – Financial review	62

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### Environmental performance Energy

Disclosure Number	Disclosure Title	Section	Page
302-1	Energy consumption within the organisation	Responsible SEGRO 2022 Report and Data Pack: European Public Real Estate Association (EPRA) energy – absolute	23
302-2	Energy consumption outside of the organisation	Responsible SEGRO 2022 Report and Data Pack: European Public Real Estate Association (EPRA) energy – absolute	23
302-3	Energy intensity	Responsible SEGRO 2022 Report and Data Pack: European Public Real Estate Association (EPRA) energy – absolute	23
302-4	Reduction of energy consumption	European Public Real Estate Association (EPRA) energy – absolute	23
302-5	Reductions in energy requirements of products and services	Not applicable	

## SEGRO plc GRI Content Index

### Environmental performance continued Water and Effluents 2018

Disclosure Number	Disclosure Title	Section	Page
303-1	Interactions with water as a shared resource	Annual Report & Accounts 2022: Strategic Report – Responsible SEGRO – Water	38
303-2	Management of water discharge-related impacts	Not applicable	
303-3	Water withdrawal	Responsible SEGRO 2022 Report and Data Pack: European Public Real Estate Association (EPRA) water	29
303-4	Water discharge	Not applicable	
303-5	Water consumption	Responsible SEGRO 2022 Report and Data Pack: European Public Real Estate Association (EPRA) water	29

## SEGRO plc GRI Content Index

### Environmental performance continued **Biodiversity**

Disclosure Number	Disclosure Title	Section	Page
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	None. Responsible SEGRO 2022 Report and Data Pack	46
304-2	Significant impacts of activities, products, and services on biodiversity	Annual Report & Accounts 2022: Strategic Report – Responsible SEGRO – Biodiversity	38
304-3	Habitats protected or restored	Not applicable	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Not applicable	

## SEGRO plc GRI Content Index

### Environmental performance continued Emissions

Disclosure Number	Disclosure Title	Section	Page
305-1	Direct (Scope 1) GHG emissions	Annual Report & Accounts 2022: Strategic Report – Compliance statements – Reducing our carbon emissions	78
305-2	Energy indirect (Scope 2) GHG emissions	Annual Report & Accounts 2022: Strategic Report – Compliance statements – Reducing our carbon emissions	78
305-3	Other indirect (Scope 3) GHG emissions	Annual Report & Accounts 2022: Strategic Report – Compliance statements – Reducing our carbon emissions	78
305-4	GHG emissions intensity	Annual Report & Accounts 2022: Strategic Report – Compliance statements – Reducing our carbon emissions	78
305-5	Reduction of GHG emissions	Annual Report & Accounts 2022: Strategic Report – Compliance statements – Reducing our carbon emissions	78
305-6	Emissions of ozone-depleting substances (ODS)	Not reported.	
305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	Not reported.	



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### Environmental performance continued **Waste 2020**

Disclosure Number	Disclosure Title	Section	Page
306-1	Waste generation and significant waste-related impacts	Responsible SEGRO 2022 Report and Data Pack	10
306-2	Management of significant waste-related impacts	Responsible SEGRO 2022 Report and Data Pack	10
306-3	Waste generated	Responsible SEGRO 2022 Report and Data Pack	10
306-4	Waste diverted from disposal	Responsible SEGRO 2022 Report and Data Pack	10
306-5	Waste directed to disposal	Responsible SEGRO 2022 Report and Data Pack	10

## SEGRO plc GRI Content Index

Environmental performance  
continued  
**Environmental compliance**

Disclosure Number	Disclosure Title	Section	Page
307-1	Non-compliance with environmental laws and regulations	None	

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### Environmental performance continued **Supplier environmental assessment**

Disclosure Number	Disclosure Title	Section	Page
308-1	New suppliers that were screened using environmental criteria	100% All new suppliers' screening process includes environmental criteria.	
308-2	Negative environmental impacts in the supply chain and actions taken	None.	

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### Social performance Employment

Disclosure Number	Disclosure Title	Section	Page
401-1	New employee hires and employee turnover	Annual Report & Accounts 2022: Strategic Report – Nurturing talent	39
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our key benefits, such as pension plans, bonus schemes and life insurance are offered to all employees, irrespective of full or part time.	

## SEGRO plc GRI Content Index

### Social performance continued Occupational health and safety 2018

Disclosure Number	Disclosure Title	Section	Page
403-1	Occupational health and safety management system	Annual Report & Accounts 2022: Strategic Report – Our business model – A zero tolerance to poor health and safety – Responsible SEGRO – Health, safety and wellbeing – Principal risks – Health and safety	31 42 70
403-2	Hazard identification, risk assessment, and incident investigation	Annual Report & Accounts 2022: Strategic Report – Our business model – A zero tolerance to poor health and safety – Responsible SEGRO – Health, safety and wellbeing – Principal risks – Health and safety	31 42 70
403-3	Occupational health services	Annual Report & Accounts 2022: Strategic Report – Our business model – A zero tolerance to poor health and safety – Responsible SEGRO – Health, safety and wellbeing – Principal risks – Health and safety	31 42 70
403-4	Worker participation, consultation, and communication on occupational health and safety	Annual Report & Accounts 2022: Strategic Report – Our business model – A zero tolerance to poor health and safety – Responsible SEGRO – Health, safety and wellbeing – Principal risks – Health and safety	31 42 70
403-5	Worker training on occupational health and safety	Annual Report & Accounts 2022: Strategic Report – Our business model – A zero tolerance to poor health and safety – Responsible SEGRO – Health, safety and wellbeing – Principal risks – Health and safety	31 42 70
403-6	Promotion of worker health	Annual Report & Accounts 2022: Strategic Report – Our business model – A zero tolerance to poor health and safety – Responsible SEGRO – Health, safety and wellbeing – Principal risks – Health and safety	31 42 70
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Annual Report & Accounts 2022: Strategic Report – Our business model – A zero tolerance to poor health and safety – Responsible SEGRO – Health, safety and wellbeing – Principal risks – Health and safety	31 42 70
403-8	Workers covered by an occupational health and safety management system	All	
403-9	Work-related injuries	Annual Report & Accounts 2022: Strategic Report – Responsible SEGRO – Health, safety and wellbeing	31
403-10	Work-related ill health	Zero	

## SEGRO plc GRI Content Index

### Social performance continued Training and education

Disclosure Number	Disclosure Title	Section	Page
404-1	Average hours of training per year per employee	12.4h per employee per annum SEGRO 2022 Annual Report and Accounts employees carried out 5,299 hours of training of 425 employees	27 & 42
404-2	Programmes for upgrading employee skills and transition assistance programmes	Annual Report & Accounts 2022: Strategic Report – Our business model – Diverse, talented, motivated and engaged people – Future-proofing through innovation	27 29
404-3	Percentage of employees receiving regular performance and career development reviews	Annual Report & Accounts 2022: Responsible SEGRO – Health, safety and wellbeing	42

## SEGRO plc GRI Content Index

### Social performance continued Diversity and equal opportunity

Disclosure Number	Disclosure Title	Section	Page
405-1	Diversity of governance bodies and employees	Annual Report & Accounts 2022: Governance – Nomination Committee Report – Diversity	113
405-2	Ratio of basic salary and remuneration of women to men	Annual Report & Accounts 2022: Responsible SEGRO – UK Gender and Ethnicity Pay Gap	41

## SEGRO plc GRI Content Index

### Social performance continued **Freedom of association and collective bargaining**

Disclosure Number	Disclosure Title	Section	Page
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	None	



## SEGRO plc GRI Content Index

### Social performance continued **Child labour**

Disclosure Number	Disclosure Title	Section	Page
408-1	Operations and suppliers at significant risk for incidents of child labour	None	

## SEGRO plc GRI Content Index

### Social performance continued **Forced or compulsory labour**

Disclosure Number	Disclosure Title	Section	Page
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	None	

## SEGRO plc GRI Content Index

### Social performance continued Human rights assessment

Disclosure Number	Disclosure Title	Section	Page
412-1	Operations that have been subject to human rights reviews or impact assessments	None	
412-2	Employee training on human rights policies or procedures	Annual Report & Accounts 2022: Governance – Directors’ Report – Modern Slavery and Human Rights	148
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	None	

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### Social performance continued **Local communities**

Disclosure Number	Disclosure Title	Section	Page
413-1	Operations with local community engagement, impact assessments, and development programmes	Annual Report & Accounts 2022: Responsible SEGRO – Investing in our local communities and environments	44 to 46
413-2	Operations with significant actual and potential negative impacts on local communities	None	

## SEGRO plc GRI Content Index

### Social performance continued Supplier social assessment

Disclosure Number	Disclosure Title	Section	Page
414-1	New suppliers that were screened using social criteria	All, we include aspects such as living wage	
414-2	Negative social impacts in the supply chain and actions taken	None	

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### Social performance continued Public policy

Disclosure Number	Disclosure Title	Section	Page
415-1	Political contributions	None	

## SEGRO plc GRI Content Index

### Social performance continued Health and Safety

Disclosure Number	Disclosure Title	Section	Page
416-1	Asset Health and Safety assessments	100% All SEGRO properties under our management are inspected through a vacant unit inspection to ensure that no risks have developed whilst unoccupied. Where common areas fall under SEGRO responsibility we ensure these are monitored through on-site facilities management and, where required, formal inspections for health, safety, and fire risks.	
416-2	Asset Health and Safety compliance	Health and safety reporting – SEGRO 2022 Annual Report & Accounts	42