

4

NON-FINANCIAL INFORMATION

95 Non-financial report

95 Notes on contents of report
and framework

98 Key area: business

101 Key area: tenants

103 Key area: employees

107 Key area: environment

110 Key area: society

111 GRI key figures

122 Recommendations from the Task Force on
Climaterelated Financial Disclosures (TCFD)



Non-financial report

Notes on contents of report and framework

LEG Immobilien AG is publishing a separate non-financial consolidated report in accordance with section 315b HGB for the 2020 financial year (hereinafter referred to as the non-financial report). It comprises key non-financial aspects that have a significant impact on environmental, social, employee, corruption and human rights issues and that are relevant to LEG Immobilien AG's net assets, financial position and results of operations for the 2020 financial year.

The non-financial report provides information on key non-financial performance indicators, individual targets and the concepts underpinning these. Account should be taken of the impact of the pandemic in assessing the non-financial performance indicators, especially in comparison to the previous year. The standard of the Global Reporting Initiative (GRI) served as the general framework for the structure of the materiality analysis and the description of concepts. More information can be found in > [section "GRI key figures" on pages 111ff.](#) This is not the subject of the company audit.

With the exception of the disclosures marked as "not audited", the non-financial report was subject to a voluntary limited assurance audit by the audit firm PricewaterhouseCoopers GmbH. Further information on the LEG Group's sustainability efforts can be found

in the comprehensive sustainability report, which was published in May 2021 and also contains a report in accordance with EPRA standards. References to disclosures not included in the Group management report or the consolidated financial statements constitute additional information and are not part of the non-financial report.

Business model

With around 145,000 rental properties, approx. 400,000 tenants and around 1,600 employees (as at 31 December 2020), LEG is a leading listed housing company in Germany, based in Düsseldorf. The company is listed in the MDAX and generated rental and lease income of around EUR 861 million in the 2020 financial year.

As the biggest landlord in Germany's most populous state, North Rhine-Westphalia, as well as operating in other states in western Germany, LEG helps meet rising demand for affordable housing. A consistently value-driven business model with a focus on growth and customers combines the interests of shareholders and tenants. Customer satisfaction is especially important to LEG. It is therefore constantly striving to further improve the quality of its service through target group orientation, social and neighbourhood management and personal service.

Further information on LEG's business model can be found in the Group management report starting on > [page 36.](#)

Below, we report on key issues for the LEG Group. The non-financial report is structured in line with the aspects determined as part of the materiality analysis.

Material aspects

The LEG Group conducted a materiality analysis in 2020 to identify material non-financial aspects in accordance with the Handelsgesetzbuch (HGB – German Commercial Code) and taking into account the requirements of the GRI standards. To this end, non-financial aspects that may be relevant to the LEG Group were initially identified on the basis of a field analysis, which took account of capital market requirements and various industry and reporting standards.

These aspects were then assessed regarding the LEG Group's potential impact on the matters, their business relevance and with regard to the associated expectations of internal and external stakeholders. Tenants, employees and executives at the LEG Group were involved in the assessment, as well as external experts, providing perspectives from civil society, academia, the capital market and politics.

The results were consolidated and translated into a materiality matrix. The following report sets out our position on the six aspects that were identified as high or very high regarding their business relevant to the LEG Group and the company's potential impact:

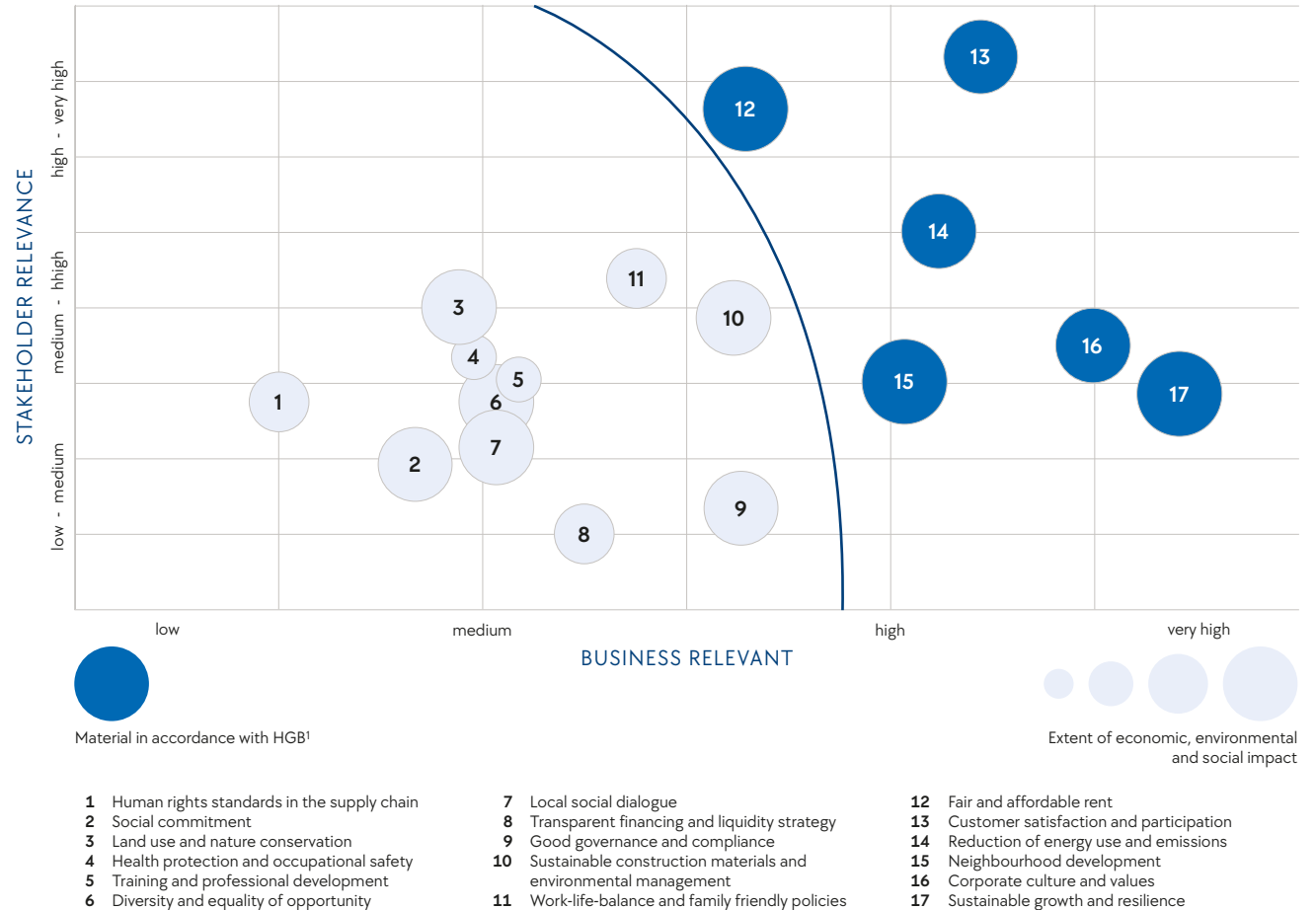
1. Sustainable growth and resilience
2. Customer satisfaction and participation
3. Corporate culture and values
4. Reduction of energy use and emissions
5. Fair and affordable rent
6. Neighbourhood development

We have not identified any other material aspects within the meaning of HGB. Our analysis determined that the aspects of the law "respect for human rights" and "tackling corruption and bribery" are not material for the LEG Group in the strict sense of the law and so these are not discussed in detail here. They are nonetheless key issues for the industry and so we address them briefly under "Sustainable growth and resilience". The LEG sustainability strategy also considers respect for human rights.

This non-financial report is structured in line with the five key areas set out in our sustainability strategy, to which we have assigned the material aspects detailed above. These five key areas are "business", "tenants", "employees", "the environment" and "society". They form the structural basis of our sustainability strategy and the targets identified by way of this.

G15

Materiality analysis



- 1 Human rights standards in the supply chain
- 2 Social commitment
- 3 Land use and nature conservation
- 4 Health protection and occupational safety
- 5 Training and professional development
- 6 Diversity and equality of opportunity

- 7 Local social dialogue
- 8 Transparent financing and liquidity strategy
- 9 Good governance and compliance
- 10 Sustainable construction materials and environmental management
- 11 Work-life-balance and family friendly policies

- 12 Fair and affordable rent
- 13 Customer satisfaction and participation
- 14 Reduction of energy use and emissions
- 15 Neighbourhood development
- 16 Corporate culture and values
- 17 Sustainable growth and resilience

T45

List of key areas

HGB aspects	Key areas	Issue
Environmental issues	Key area: environment	Reduction of energy use and emissions
Employee matters	Key area: employees	Corporate culture and values
Social issues	Key area: tenants, key area: society	Customer satisfaction and participation, fair and affordable rent, neighbourhood development
Respect for human rights	Not material for LEG according to 2020 materiality analysis, but nonetheless included in the LEG sustainability strategy	Not material for LEG according to 2020 materiality analysis, but nonetheless included in the LEG sustainability strategy
Tackling corruption and bribery	Key area: business	Sustainable growth and resilience

Risk assessment

Under HGB, non-financial risks associated with the company's business operations and that would very likely have a severe negative impact on the aspects stated if they occurred are to be reported along with concepts and efforts.

As part of our comprehensive risk management, we also assess potential risks in our key areas on both a gross and a net basis. The LEG Group management does not believe that there are any non-financial risks that meet materiality criteria under section 289c (3) no. 3 and 4 HGB after taking account of risk mitigation measures.

Further information on risk management is included in the Risks, opportunities and forecast report of the Group management report starting on [> page 62](#).

Key area: business

Sustainable growth and resilience

LEG defines sustainable growth and resilience as taking environmental and social criteria into consideration in the company's long-term business strategy. The LEG Management Board and Supervisory Board are committed to corporate governance that is based on sustainability.

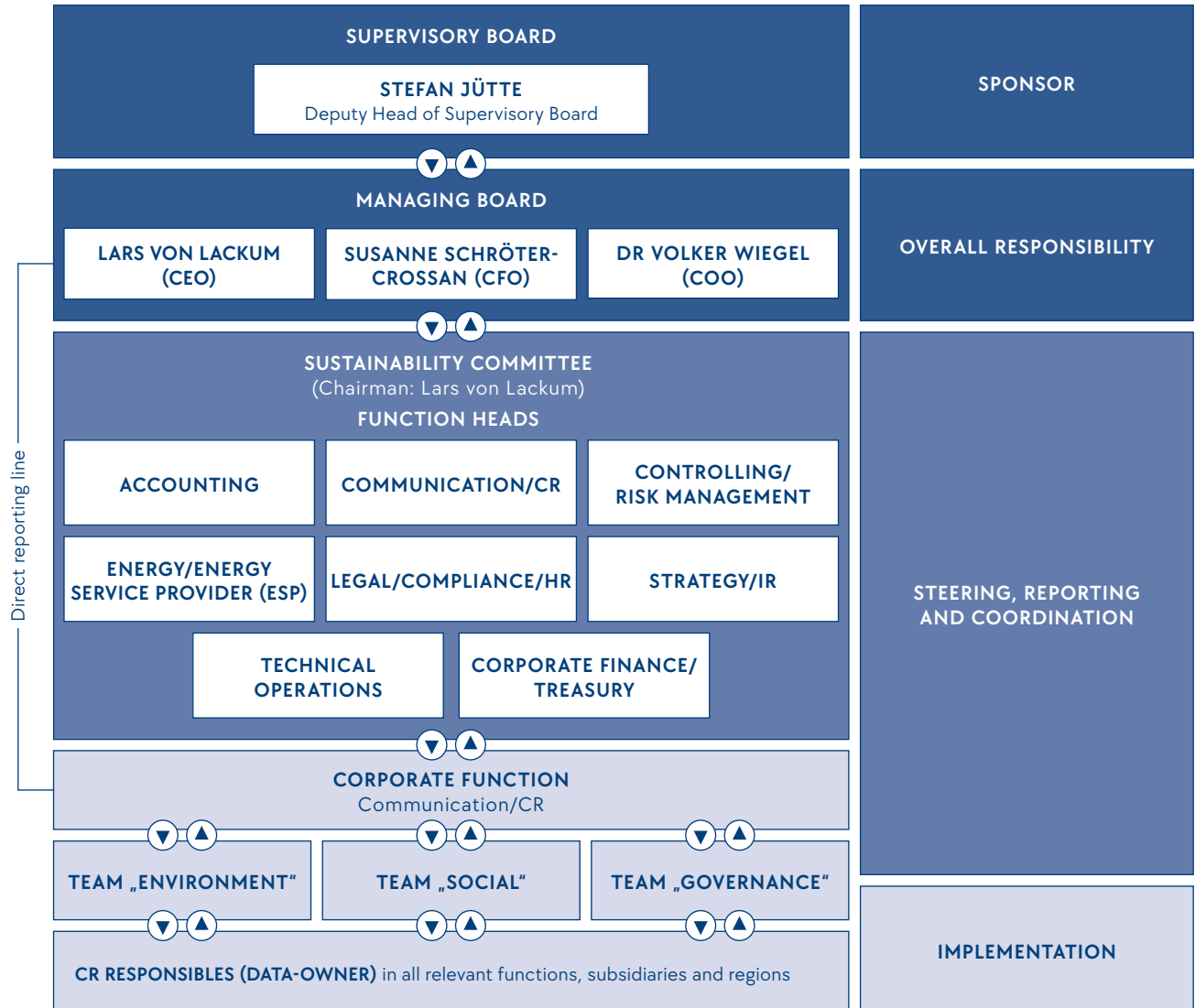
This is also reflected in corresponding organisational structures, processes and documentation. LEG has been steadily working on implementing its sustainability strategy and the roadmap for 2023 since 2018. We describe the progress that has been made in implementing the strategy's sustainability targets each year in our sustainability report. The sustainability strategy will be updated when the sustainability report is published in May 2021.

The three-member LEG Management Board bears overall responsibility for sustainability. The senior decision maker for sustainability issues on the Management Board is CEO Lars von Lackum, who is also Chairman of the company's Sustainability Committee. On the Supervisory Board, Deputy Chairman Stefan Jütte is responsible for the area.

At the end of the 2020 financial year it was decided to include central sustainability targets when determining Management Board remuneration from 1 January 2021 onwards. As well as the extent of modernisation measures for existing properties and reducing CO₂ emissions, this also includes issues related to customer and employee satisfaction (reduction of repeat calls and Trust Index in the "Great Place to Work" employee survey). These same targets and criteria also apply to middle-level management.

G16

Organisation of LEG Sustainability Management



A Sustainability Committee comprising heads of central areas and operations managers acts as a committee for strategic decisions and to pool activities. The Sustainability Committee's chief responsibilities include regularly reviewing our sustainability model, determining sustainability targets and following up on the implementation of these. The Sustainability Committee meets on multiple occasions throughout the year. It is coordinated by sustainability management, which is located in Corporate Communications and serves as a central interface between the areas. Second management level responsibilities are coordinated by the head of Corporate Communications & Corporate Responsibility. The "Environment", "Social" and "Governance" teams are responsible for the relevant issues and work on refining these. Furthermore, additional Corporate Responsibility managers (DataOwner) from the various areas of LEG are involved. They put specific issues into practice and provide data.

Relevant key figures are regularly collected to review target attainment for our sustainability strategy. Specifically designated Corporate Responsibility managers in the areas are responsible for this. They also ensure that necessary measures are taken to meet the sustainability targets.

In addition to these permanent structures, LEG's sustainability management is rounded off by issue-specific project groups. These include a committee set up in 2019 made up of LEG Wohnen NRW management, EnergieServicePlus, Construction Project, Rental and Portfolio Management, Investor Relations and Sustainability Management. This committee handles broader developments in Germany and housing industry issues generally and for LEG specifically. In addition, sustainability issues are gradually being integrated into Risk Management and key sustainability figures incorporated into Controlling.

The capital market has also recognised the progress we have made with implementing our sustainability strategy. We are frequently rated by international ratings agencies specialised in assessing efforts related to environmental, social and responsible corporate governance. We improved our ratings here in the 2020 reporting year: In November 2020, we ranked in the top three of 135 housing companies in the Sustainalytics ESG Risk Rating. Our 2019 sustainability report earned an EPRA Gold award. In the sector-specific GRESB rating, our performance remained stable despite far greater demands. In 2021, we are again endeavouring to build on past successes.

Our materiality analysis determined that the aspects "respect for human rights" and "tackling corruption and bribery" are not material for the LEG Group. Nevertheless, we briefly discuss these aspects here.

The LEG Group operates a compliance management system (CMS) that bundles measures aimed at compliance with legal provisions and internal policies, especially with regard to the areas of anti-corruption, competition, taxes, housing, data protection and the capital market. The LEG CMS was certificated by the Corporate Governance Institute of the German Real Estate Industry Association in 2019. The Management Board, which sets the compliance targets, is responsible for the CMS. The compliance targets are reviewed on a regular basis and the Management Board receives reports on the extent to which they have been achieved. LEG is committed to respecting human rights as defined by the United Nations (UN Guiding Principles on Business and Human Rights). Internationally recognised agreements such as the United Nations Universal Declaration of Human Rights and the eight fundamental Conventions of the International Labour Organization (ILO) form the core of our corporate culture and all of our activities. The values and standards established in these agreements are reflected in internal Group documents.

T46

Key area: business

Key performance indicator(s)	Unit	2018	2019	2020
Scale of the organisation				
Total number of employees ¹	Number	1,314	1,365	1,443
Total number of operations ²	Number	8	8	7
Net sales ³	€ million	418.6	435	429.8
Quantity of products or services provided ⁴	Number of residential units	133,969	134,031	144,530
Confirmed incidents of corruption and actions taken				
Total number and nature of confirmed incidents of corruption ⁵	Number	0	0	0
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption ⁶	Number	0	0	0
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption ⁷	Number	0	0	0
Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices				
Total number of legal actions pending or completed during the reporting period regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which the organisation has been identified as a participant ⁸	Number	0	0	0
Non-compliance with laws and regulations in the social and economic area				
Total monetary value of significant fines ⁹	€	0	0	0
Total number of non-monetary sanctions ¹⁰	Number	0	0	0
Cases brought through dispute resolution mechanisms ¹¹	Number	0	0	0
Non-compliance with environmental laws and regulations				
Total monetary value of significant fines ¹²	€	0	0	0
Total number of non-monetary sanctions ¹⁰	Number	0	0	0
Cases brought through dispute resolution mechanisms ¹¹	Number	0	0	0

¹ Average number of employees.

² The total number of operations equates to the seven LEG branch offices.

³ Equates to the revenue from renting and leasing.

⁴ Equates to the number of residential units within the LEG portfolio.

⁵ Relates to all confirmed cases of corruption, bribery and the granting or receiving of advantages.

⁶ The number of confirmed cases of corruption, bribery and the granting or receiving of advantages on the basis of which employees were terminated or warned.

⁷ The number of confirmed cases of corruption, bribery and the granting or receiving of advantages on the basis of which contracts with business partners were terminated or not renewed is disclosed.

⁸ Number of pending and concluded legal actions and cases is disclosed.

⁹ Fines of EUR 100,000 or more are considered significant.

¹⁰ Repressive, i. e. punishing, measures for past misconduct not consisting of a monetary sanction are reported.

¹¹ Dispute resolution mechanisms are reported, i. e. judicial proceedings and out-of-court dispute resolution based on mediation or conciliation.

¹² Fines of EUR 100,000 or more are considered significant.

Key area: tenants

Customer satisfaction and participation

Customer satisfaction and participation are key performance indicators for LEG's economic performance. Both require proactive, open communication with our tenants and taking customer requests into account in portfolio management and other services.

One of LEG's key targets is to ensure satisfied tenants in stable neighbourhoods where they can enjoy good, secure and fair rents. High customer satisfaction reduces costs by ensuring lower tenant turnover, guarantees income and improves the company's reputation. LEG's objective is thus to ensure sustained, i. e. permanent, customer satisfaction. We aim to achieve this by offering good value for money, continually improving LEG services in qualitative terms and consistently focusing on our tenants' needs.

All LEG functions are responsible for ensuring high customer satisfaction, in particular those with direct customer contact such as employees at our central customer service and the seven branches. The Management Board and management also play a vital role in direct customer contact and are actively committed to increasing customer satisfaction. In future, the number of customer enquiries that are not satisfactorily resolved the first time around – as measured by the share of repeat calls – will be taken into account when determining remuneration for the Management Board and the second management level.

The CEO of LEG generally meets with tenants face-to-face multiple times a year at customer talks. Direct customer dialogue is strengthened in the Customer Advisory Council, which usually meets once per quarter at various locations and brings together dedicated tenant representatives from all branches and helps them play an active role in neighbourhood development decision processes and in developing and improving services. At these meetings, key issues are discussed with the company COO and joint solutions are developed.

High customer satisfaction requires that tenants can approach us with their needs and problems at all times. LEG offers its customers a wide range of ways and channels to get in touch. For example, they can contact LEG by telephone, e-mail, letter, in person or online via the tenants portal or tenants app if they have any problems or queries. Selected locations offer consultation hours with no appointment needed, although these were largely suspended in 2020 due to the coronavirus pandemic. Issues and complaints are processed using a ticket system and passed on to the person responsible. Necessary repairs are usually carried out by TechnikServicePlus GmbH (TSP).

As well as providing a quick solution to their concerns, the health and safety of our customers in their homes is central to their satisfaction. LEG puts systematic and comprehensive safety precautions in place to guarantee this as best possible. These are provided by the company's own employees as part of inspections and checks on buildings and facilities, as well as by service providers. Tradespeople are promptly hired if any shortcomings or accident risks are identified. After completion, the repair work is checked and documented.

The Management Board delegates responsibility for risk prevention to the regional branch. Twice a year, the Property Management department carries out spot checks in line with the dual control principle to ensure work is of a high quality and complete.

LEG uses various tools to assess the effectiveness of all measures to increase customer satisfaction. In particular, these include tenant satisfaction surveys, interviews with points of contact, feedback on neighbourhood support measures, the assessment of safety inspections and analyses of callers who make multiple calls about an issue.

We also implemented additional measures to increase customer satisfaction in the current reporting year, for example in customer correspondence and communication. All letters to tenants were revised, digital communication was expanded and additional features were added to the tenants portal. We also expanded the callback service at the central customer service and introduced contactless letting on account of the coronavirus restrictions. The Customer Advisory Council met twice in 2020, despite the restrictions, and two customer talks were held.

Particularly worthy of mention is the customer survey of around 20,000 LEG tenants conducted between 18 November and 7 December 2020. The quantitative analysis of the results of the approx. 4,700 responses was not yet complete at the time of reporting. We hope that the responses will provide key indicators for additional improvement potential that will allow us to increase customer satisfaction in the years ahead. For example, our customers requested more parking spaces and garages to rent and so we immediately expanded our range of these services online.

Tenant turnover and average length of occupancy are key performance indicators for tenant satisfaction. Both of these improved against the previous year.

T47

Tenant turnover and average length of occupancy

	2020	2019
Tenant turnover (as %)	9.6	10.5
Average length of occupancy (in years)	11.6	11.9

Not audited by PwC

Thanks to its systematic safety precautions process, in the 2020 financial year LEG ensured that 99.8% (2019: 98.5%) of its own buildings were thoroughly tested for potential hazards and defects in common areas were identified at an early stage so that they could be promptly remedied. Safety precautions checks for the remaining buildings will be completed at the start of 2021.

Fair and affordable rent

By providing affordable and diverse housing including in urban areas, LEG plays a role in addressing pressing social challenges such as demographic change and migration.

LEG Immobilien AG is a housing company with deep roots in the North Rhine-Westphalia metropolitan region. On this basis, LEG is pursuing the expansion of its regional focus, particularly in regions bordering NRW that have comparable structures. About 8% of the portfolio is located in other states in western Germany. Our portfolio contains around 145,000 rental properties with an average size of 64 square metres and 1,300 commercial units. Our focus on affordable housing and our units help meet demand by the rapidly growing number of smaller households that are characteristic of our market. We want to be able to offer all tenants long-term home prospects.

We provide homes to average earners and to those eligible for social housing at affordable prices and create a home worth living in for people who simply want to live well. In the reporting year, 25% of our properties were social housing with an average rent of EUR 4.93 per square metre.

Upgrading existing properties is a key driver of rent costs. LEG takes a careful approach to modernisation work. Measures that reduce energy consumption and emissions create a better and more environmentally friendly living environment for tenants. However, the modernisation work must also be economically viable for the tenants, i. e. reducing their utilities costs and still ensuring affordable housing. Bringing environmental protection into line with economic viability for tenants opens up a whole array of opportunities. It increases the sustainability and value of the housing portfolio, makes the rental property more attractive and improves both customer satisfaction and tenancy duration.

All in all, like-for-like rent rose by an average of 2.3% in 2020 – lower than the rental growth seen in previous years as a result of buffering the effects of the coronavirus pandemic. We also offered rent deferrals and instalment payment programmes that went beyond the legal requirements. As part of our “coronavirus heroes programme”, we also granted a 20% rent reduction for at least two years to key workers who come to us as new tenants (e.g. nursing staff, retail workers). > see page 5

By committing to new construction, we also aim to make a contribution to society by providing more affordable housing. LEG will create free-financed and subsidised housing as part of its new building initiative launched in 2018, building or purchasing at least 500 new apartments each year from 2023 onwards. The annual investment volume for this is around EUR 130 – 150 million. To this end, LEG Solution GmbH will build approx. 250 apartments each year on own or purchased land that is suitable for redensification. We acquired two turnkey newbuild projects and two plots of land in the reporting year. A total of 250 apartments will be built here at existing company sites, about 74% of which are subsidised residential properties.

T48

Key area: tenants

Key performance indicator(s)	Unit	2018	2019	2020
Assessment of the health and safety impacts of product and service categories				
Percentage of significant product and service categories for which health and safety impacts are assessed for improvement ¹	%	97.1	98.5	99.8
Substantiated complaints concerning breaches of customer privacy and losses of customer data				
Complaints received from outside parties ² , and substantiated by the organisation	Number	0	2	0
Complaints from regulatory bodies	Number	0	0	2
Total number of identified leaks, thefts, or losses of customer data ³	Number	46 ⁴	72	15

¹ Percentage of LEG portfolio buildings for which safety checks were performed in the year under review is reported. For the remaining buildings, safety precaution checks will be completed at the start of 2021.

² “Outside parties” refers to any external party.

³ Reported is the number of reportable breaches of personal data in line with Article 33 EU General Data Protection Regulation.

⁴ Reported is the number of reportable breaches of personal data in line with Article 33 EU General Data Protection Regulation. As a result of changed assessment of the risks relating to rights and freedoms of the subjects due to the change of the Data Protection Officer in the 2020 reporting year, there were fewer reports to the State Data Protection Officer.

Key area: employees

Corporate culture and values

LEG's corporate culture is based on the values that characterise our collaboration and promotes an open, respectful and productive way of working with all company employees.

Our objective is to continually develop our organisational culture in line with constantly changing demands and to make it resilient. We aim to establish a leadership and collaboration culture that puts team development at its heart. Through our occupational health management, we offer our employees a wide range of benefits that are constantly being optimised. We particularly value the trusting and constructive partnership between employee and employer representatives.

The 2025 HR Strategy provides a framework for responsible, values-driven human resources work. It translates social megatrends such as demographic and technological change, digitalisation and the complexities of modern society into measures and concepts that serve our company's performance aspirations.

The objectives of the HR strategy are to attract top talents to LEG, optimise training, professional development and succession processes, strengthen employee loyalty and reduce turnover. Our overarching goal is to continually improve our image and appeal as an employer.

LEG's Human Resources department manages and is responsible for the HR strategy, as well as all central personnel-related processes and tasks. The unit comprises the areas of HR Management, Staff Development and Change Management as well as the person in charge of training. It is responsible for maintaining close dialogue with the workforce, who – as company partners – are actively informed of upcoming changes and involved in the decision-making process. It also conducts collective bargaining negotiations.

The Management Board is closely involved in discussions and approves the related concepts and programmes. Detailed HR key figures are also regularly reported to the Management Board.

A particular challenge in the reporting year was handling the coronavirus pandemic and the restrictions imposed on team work, social contact and staff development as a result. Under LEG's 10-point plan to protect and safeguard customers and employees, we gradually shifted our entire company workforce – with the exception of certain emergency functions – to working from home or in a "split office", ensuring the utmost degree of safety and flexibility for our employees and their families. We also paid our employees an additional COVID-19 bonus of EUR 1,111, which was increased to EUR 1,500 in 2021.

In order to maintain an open and transparent corporate culture, the Management Board conducted a phone call with all employees each quarter in 2020. For the first time in the last financial year, these calls provided an opportunity to ask anonymous follow-up questions and to provide feedback on company issues.

To strengthen employee motivation and team spirit even during the pandemic, new initiatives ranged from virtual team lunches subsidised by the company to virtual team events run by professionals.

Thanks to these measures, along with many others, our employee satisfaction remained very high even in 2020, a year shaped by the pandemic. In the "Great Place to Work" employee survey, 78 % of our staff agreed that our company is a "very good place to work". The Trust Index – an average of all core aspects of employee satisfaction measured by "Great Place to Work" – was 66 %, one percentage point higher than in 2017 (65 %). The approx. 400 employees at the company TechnikServicePlus GmbH (a LEG subsidiary) took part in the 2020 survey for the first time.

In 2020, we broke the trend of steadily increasing employee fluctuation that had resulted from restructuring measures, with employee turnover lower than in 2017.

T49

Employee turnover

in %	2020	2019	2018	2017
Employee turnover	7.5	11.6	9.1	8.9

For the first time, we have seen the number of applications for each advertised vacancy increase since the start of 2021. This is an indicator of our appeal as an employer to new employees and our aim is to continually increase this until 2023.

T50

Key area: employees

Key performance indicator(s)	Unit	2018	2019	2020
Information on employees and other workers				
Total number of employees by employment contract (permanent and temporary) and gender ¹				
Total number of employees	Number	1,380	1,444	1,599
Of which women	Number	504	521	568
Of which men	Number	876	923	1,031
Of which temporary	Number	103	116	124
Of which women	Number	38	37	48
Of which men	Number	65	79	76
Total number of employees by employment type (full-time and part-time) and gender ²				
Full-time	Number	817	874	950
Of which women	Number	320	343	374
Of which men	Number	497	531	576
Part-time	Number	187	159	183
Of which women	Number	153	135	144
Of which men	Number	34	24	39
New employee hires and employee turnover				
Total number and rate of new employee hires during the reporting period by age group gender and region ³				
Total	Number	119	144	176
Rate	%	11.9	13.9	15.5
Total number and rate of employee turnover during the reporting period by age group gender and region ⁴				
Total	Number	91	120	85
Rate	%	9.1	11.6	7.5
Work-related illnesses				
Absence rate ⁵	%	6.8 ⁶	6.5	4.9

¹ The figures do not include employees in the passive stage of partial retirement, employees on parental leave at the reporting date, employees with no further claim to insurance benefits and trainees. The temporary employment figures do not include trainees and employees with no further claim to insurance benefits at TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH. Included are the 31 employees of LWS Plus GmbH which was included in consolidation in October 2020.

² The figures do not include employees in the passive stage of partial retirement, employees on parental leave at the reporting date, employees with no further claim to insurance benefits and trainees. The employees of TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH are not included.

³ Trainees, casual workers and students and new employee hires at TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH are not included. A further breakdown of the figures is not possible at this time.

⁴ The departure of trainees, casual workers and students, and the employees of TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH are not included. A further breakdown of the figures is not possible at this time.

⁵ An absence rate for LEG is determined. This excludes TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH as these are not settled via the SAP system. Casual workers, employees with no further claim to insurance benefits, trainees and students are not included in the calculation. Days absent is divided by total possible days.

⁶ Not audited by PwC.

T50

Key area: employees

Key performance indicator(s)	Unit	2018	2019	2020
Work-related injuries				
Number of employees				
Deaths resulting from work-related injuries ¹				
Number	Number	0 ²	0	0
Work-related injuries with severe consequences (excluding deaths)				
Number	Number	0 ²	0	0
Documented work-related injuries ³				
Number	Number	20 ²	28	28
Rate ⁴			4.35	4.02
Most important types of work-related injuries ⁵				
Hours worked ⁶	Number		1,285,892	1,391,850
Percentage of employees receiving regular performance and career development reviews				
Percentage of total employees who received a regular performance and career development review during the reporting period ⁷	%	72.2	50.3	82.8

¹ For work-related injuries the electronic first-aid log is assessed together with the accident notifications to the Employer's Liability Insurance Association. Not included are TechnikServicePlus GmbH and Biomasse Heizkraftwerk Siegerland GmbH & Co. KG.

² Not audited by PwC.

³ The absolute number of first-aid log entries stagnates with more hours. What is striking is the accumulation of smaller injuries, something which indicates a good use of the first-aid log. Not included are the employees of TechnikServicePlus GmbH and Biomasse Heizkraftwerk Siegerland GmbH

⁴ The rate is based on 200.000 working hours

⁵ 2020: accidents as a result of tripping/falls (12), cuts (5), psychological stress (3), impact injuries (2), bruises (2), abrasion (1), uncontrolled moving parts (1), attacks by humans (1), forced posture (1).

⁶ Employees of TechnikServicePlus GmbH and Biomasse Heizkraftwerk Siegerland GmbH & Co. KG are not included.

⁷ Not included are employees of TechnikServicePlus GmbH, EnergieServicePlus, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH as well as apprentices, casual workers, students, employees with no further claim to insurance benefits, trainees, employees on parental leave and in the passive stage of partial retirement. A breakdown by gender and type of employee is not possible at this time.

T50

Key area: employees

Key performance indicator(s)	Unit	2018	2019	2020
Diversity of governance bodies and employees				
Percentage breakdown of people in governance bodies by:				
Gender ¹				
Women	%	16.7	16.7	16.7
Men	%	83.3	83.3	83.3
Age				
Under 30 years old	%	0	0	0
30–50 years old	%	16.7	16.7	16.7
Over 50 years old	%	83.3	83.3	83.3
Percentage of employees per employee category by:				
Gender ²				
LEG total				
Women	%	47.1	46.3	45.7
Men	%	52.9	53.7	54.3
Age ³				
LEG total				
Under 30 years old	%	12.5	10.7	12.3
30–50 years old	%	48.3	50.8	49.5
Over 50 years old	%	39.2	38.5	38.3

¹ The figures relate to the six members of the Supervisory Board.

² Employees in the passive stage of partial retirement, employees on parental leave at the reporting date (31 December), employees with no further claim to insurance benefits, trainees and the employees of TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH are not included.

³ Employees in the passive stage of partial retirement, apprentices, trainees, students, casual workers and the employees of TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH are not included.

Key area: environment

Reduction of energy use and emissions

Reducing buildings' direct and indirect energy consumption and the greenhouse gases that they emit has become essential to success in the property industry.

The German federal government's climate package enshrined sector-specific environmental targets and CO₂ pricing in law for the first time. For the building sector, this means reducing greenhouse gas emissions in Germany to 72 million tonnes by 2030 (2020: 118 million tonnes). LEG supports the federal government's target of making building stock in Germany virtually carbon-neutral by 2050.

We began preparing a climate strategy in the reporting year. To provide sound underlying data on which to base this, we expanded CO₂ emissions measurements to include actual figures, in addition to the previous practice of extrapolating from energy certificates.

In the reporting year, we set up a team of experts at our subsidiary EnergieServicePlus so that we can better assess and manage the environmental risks and opportunities for LEG. This team is responsible for monitoring CO₂, working out ways to reduce our CO₂ emissions and conducting research related to CO₂ reduction.

In 2021, we will assess whether there are any potential physical or transitory environmental risks and, if so, integrate these into LEG's risk management system.

The continuation of our modernisation programme also helped reduce specific CO₂ emissions produced by our portfolio in 2020. At least 3% of residential units are to be upgraded for maximum energy efficiency each year between 2017 and the end of 2021. By 2021, we also intend to reduce the number of residential buildings in energy efficiency classes G and H by 20%. Previous charges are due both to the CO₂ emissions and the number of energy efficiency classes when purchasing portfolios worse in energy terms as well as the extensive new issue of energy certificates and more than offset the positive effects from the energy modernisation of buildings in the existing portfolio.

Projects were physically completed in 2020 that will result in energy improvements for almost 6,200 residential units – about 4.3% of our portfolio as at 31 December 2020. In 2019, this figure was 4% and 4,800 residential units.

LEG is planning to carry out even more comprehensive modernisation work for entire neighbourhoods in the future. We had particularly positive experiences with this in the past financial year. By upgrading energy efficiency in neighbourhoods in Monheim, Dortmund and Herne – a total of about 2,200 residential units, we made average energy savings of 40% to 46% by installing large-scale insulation, exchanging windows and refurbishing roofs.

We are also paving the way for virtual carbon-neutrality in new builds: 100% of our planned new buildings will be rated energy efficiency class A in future. All current projects are to receive funding under "KfW 55", which requires primary energy requirements to be 45% lower than those of a reference building under the German Energy Saving Ordinance (Energieeinsparverordnung). All of our new builds are thus fitted with an environmentally friendly source of heating, good insulation, energy saving windows and the option to install green roofing.

Newly built units that we intend to purchase from project developers starting in 2023 (250 each year) should all be "KfW 55 homes" and over 90% of them are to be in energy efficiency class A.

T51

Key area: environment

Key performance indicator(s)	Unit	2019	2020
Energy consumption outside the organisation (housing portfolio)			
Total heating energy consumption (rental units) ¹	MWh	1,306,781.3	1,333,074.5
Of which natural gas	MWh	843,924.4	860,823.9
Bergkamen	MWh	143,570.3	145,736.7
Dortmund	MWh	105,488.3	105,729.5
Duisburg	MWh	101,470.3	106,101.4
Dusseldorf	MWh	118,919.8	119,481.5
Gelsenkirchen	MWh	62,096.7	63,425.2
Cologne	MWh	149,554.2	156,662.9
Westphalia	MWh	162,824.8	162,634.8
External management	MWh	–	1,052.0
Of which heating oil	MWh	49,582.8	49,802.1
Bergkamen	MWh	7,713.4	7,926.5
Dortmund	MWh	4,532.8	4,559.9
Duisburg	MWh	1,881.7	2,239.8
Dusseldorf	MWh	6,708.0	6,758.0
Gelsenkirchen	MWh	440.1	567.6
Cologne	MWh	15,565.9	15,522.6
Westphalia	MWh	12,740.8	12,134.2
External management	MWh	–	93.5
of which district heating	MWh	371,254.0	380,955.0
Bergkamen	MWh	58,071.3	59,561.9
Dortmund	MWh	70,109.4	67,940.9
Duisburg	MWh	25,046.9	27,745.0
Dusseldorf	MWh	68,495.1	68,852.1
Gelsenkirchen	MWh	70,256.8	71,168.7
Cologne	MWh	23,177.9	27,706.1
Westphalia	MWh	56,096.6	57,311.6
External management	MWh	–	668.7

¹ For 2019, for the first-time heating energy consumption was recorded in the context of an extensive climate/CO₂ footprint. In doing so, all residential units were included for the first time. For the KPI Building-Intensity, there was also a vacancy adjustment for the rental area. 81% of current data were determined, with the missing 19% extrapolated at property level on the basis of the Greenhouse Gas Protocol Standard (also with previous-year data, in line with the valid energy efficiency certificates or the building age cluster). In doing so, not only data provided by LEG was used, but also 23% of actual consumption was provided by utilities at property level. There was also a breakdown by energy type, so that it was also possible to determine a CO₂ footprint per energy type. At branch office level, the three main energy types of natural gas, heating oil and district heating are shown. There are also other heating types such as electricity and coal. As no energy data were yet available at the time the reporting for the 2020 financial year took place, the figures for 2020 were extrapolated on the basis of the 2019 data, adjusted for additions and disposals, i.e. taking account of LEG portfolio changes. In addition, many additions have not been allocated to a LEG branch office which manages rental agreements, As a result, many additions are still administered by external managers while the contracts are still in place or have not yet been terminated.

T51

Key area: environment

Key performance indicator(s)	Unit	2018	2019	2020
Energy consumption outside the organisation (housing portfolio)				
Building energy intensity ¹	kWh/m ² a	–	157.7	157.5
Type and number of sustainability certification				
Percentage of residential buildings by energy efficiency certificates ²				
Energy efficiency level A+	%	0.02	0.09	0.07
Energy efficiency level A	%	0.3	0.4	0.2
Energy efficiency level B	%	1.8	1.7	2.7
Energy efficiency level C	%	8.6	8.1	10.4
Energy efficiency level D	%	23.5	23.8	25.1
Energy efficiency level E	%	21.9	22.5	20.5
Energy efficiency level F	%	19.6	18.6	16.9
Energy efficiency level G	%	12.2	12.4	11.6
Energy efficiency level H	%	12.0	12.5	12.5
Total direct greenhouse gas (GHG) emissions (Scope 1)				
Housing portfolio				
Gross direct (Scope 1) GHG emissions in metric tons of CO ₂ equivalent ³	t CO ₂ e	–	191,963	196,144
Energy indirect (Scope 2) GHG emissions				
Housing portfolio				
Gross location-based energy indirect (Scope 2) GHG emissions for rental units (heating energy only) in metric tons of CO ₂ equivalent ³	t CO ₂ e	–	112,425	114,887

¹ For the first time, for 2019 and 2020, building energy intensity is determined from the LEG CO₂ footprint, with the entire heating energy consumption of all residential units being deployed, divided by the living space, but adjusted for the average vacancy level per building.

² Included are buildings with sustainability certificates and residential building energy clustering in line with the classification specifications of the legislator. Regarding sustainability certificates, reference is made to the energy efficiency certificates required pursuant to Germany's Energy Conservation Ordinance (EnEV) and the classification information applicable in this respect. All energy efficiency certificates for LEG's let property portfolio are included. Properties for which no energy efficiency certificate is required pursuant to EnEV (e.g. properties under heritage protection) and which are therefore not available, are not included. As in the previous year, non-residential buildings and properties sold are not included. The changes are the result of a large number of new or updated energy efficiency certificates (approx. 2,600 in 2020), so that the modernisation measures implemented in recent years are now also reflected in the efficiency classes of the energy efficiency certificates.

³ For 2019 and 2020, for the first time THG emissions were calculated on the basis of the LEG CO₂ footprint. To do this the actual consumption figures were determined for all residential units and when these were not available (approx. 19%) extrapolated on the basis of the Greenhouse Gas Protocol Standard. Consumption was determined in line with the type of energy, so that there could be a conversion in CO₂ equivalents per energy type on the basis of the conversion factor provided in the BAFA information leaflet.

Key area: society**Neighbourhood development**

Outside your own four walls, quality of life with regard to housing is linked to the neighbourhood in which you live. Creating an environment worth living in for our tenants is thus directly related to the issue of sustainable neighbourhood development.

LEG is committed to systematic neighbourhood management. As well as creating stable neighbourhoods, one of LEG's objectives is therefore to help solve social challenges. In addition to the supply of homes and provision of services with regard to demographic change and changing living conditions, this also includes providing housing in urban areas. Especially in light of this, one of our short-term aims is to reduce vacancies. Satisfied residents and full occupancy are proof of and result in stable and attractive neighbourhoods. At the same time, in the long term LEG draws on strategic management concepts combined with investments in modern living standards and in safety, order and cleanliness.

We attach great value to individual neighbourhood management approaches that address the specific challenges faced by the particular residential areas. This requires a broad range of measures that strengthen social cohesion, improve quality of life and create infrastructure for the future, including sensitive occupancy management and housing refugees.

The aim of all new neighbourhood development is to boost management efficiency by promoting potential, selecting individual or various elements of neighbourhood development flexibly and on a bespoke basis for a neighbourhood. This ensures that investments are made systematically and with focus. With its approach to neighbourhood management, LEG aims to strengthen its reputation as a reliable property company/developer and partner to local communities.

By establishing the new foundation "Your Home Helps" at the end of 2019 with endowment assets of EUR 16 million, LEG created a basis in the reporting year to make an even stronger commitment to social responsibility and to significantly step up its efforts to create stable neighbourhoods worth living in and a good environment for people who live in LEG apartments or in the neighbourhood.

Here, too, we set great store by thinking about things from customers' perspective and offering assistance where it is really needed. The foundation supports the expansion of existing social projects, while also helping launch new projects needed in the neighbourhoods. For example, these may be community, education or advisory centres that act as a point of contact for all residents.

Problems are also to be addressed by sustained, long-term social assistance and support services. The foundation will employ its own social managers who collaborate with partners at charities and

municipalities and their existing support networks and work locally with residents. Top priorities include help for children living in challenging circumstances, educational support, day-to-day living assistance for seniors, support services for families, and support with illnesses such as addiction.

Neighbourhood and intercultural exchange is promoted by holding joint events, and so tenant parties are an integral part of LEG's neighbourhood management. Each year, LEG programmes bring together tens of thousands of people from all over the world, with trained LEG event managers arranging a wide range of event formats. In 2020, the focus was on Totalr holiday activities for families in line with coronavirus regulations. Tenants also received activity boxes and Easter surprises and courtyard concerts were held during the lockdown for young and old alike.

In addition to providing capital of EUR 16 million for the "Your Home Helps" foundation, LEG invested in numerous other neighbourhood development projects in the reporting year. Neighbourhoods run by all branches benefited from these measures.

In the financial year, the LEG NRW Tenant Foundation established in 2009 set up over 40 charitable and around 80 non-profit projects, providing over EUR 150,000 in funding for social cohesion in our neighbourhoods and the welfare of our tenants.

Not audited by PwC

T52**Key area: society**

Key performance indicator(s)

Operations with local community engagement, impact assessments, and development programs¹

	Unit	2018	2019	2020
Branches that implemented neighbourhood measures in the reporting period	%	100	100	100
Neighbourhood measures implemented	Number	approx. 156	approx. 123	approx. 52
Percentage of cooperation measures	%	31	47	n. a.
Percentage of cooperations with local communities	%	8	10	n. a.

¹ In the year under review, due to corona, there were fewer neighbourhood measures than in previous years. The measures realised were in line with corona regulations. Normally LEG differentiates between the number of cooperation measures and the percentage of cooperations with local communities. Due to corona, this was not possible in the year under review. As a substitute for the cancelled neighbourhood measures, LEG realised measures via the independent LEG NRW Tenant Foundation.

GRI key figures

In order to manage the topics identified as highly material, we gauge our performance with regard to sustainability on the basis of specific key performance indicators. These – and also the key performance indicators from the non-financial report – are shown in the following tables. Unless indicated otherwise, the key performance indicators

relate to the financial year in question and the entire LEG Group (i. e. all the fully consolidated companies as per the consolidated annual financial statements). The figures presented here are rounded to one decimal place. As such, there may be minor totalling deviations.

T53

Key area: business

Key performance indicator(s)	Unit	2018	2019	2020	GRI Standards
Scale of the organisation					
Total number of employees ¹	Number	1.314	1.365	1.443	102–7
Total number of operations ²	Number	8	8	7	
Net sales ³	€ million	418,6	435	429,8	
Total capitalisation broken down in terms of debt and equity ⁴	%	40,7	37,7	37,6	
Quantity of products or services provided ⁵	Number of residential units	133.969	134.031	144.530	
Direct economic value generated and distributed					
Direct economic value generated: revenues ⁶	€ million	560,2	586,1	627,3	201–3
Economic value distributed ⁷	€ million	224,5	243,6	284,0	
CRE sector supplement: payments to government ⁸	€ million	5,7	13,2	5,8	
Economic value retained ⁹	€ million	335,7	342,5	343,3	
Confirmed incidents of corruption and actions taken					
Total number and nature of confirmed incidents of corruption ¹⁰	Number	0	0	0	205–3
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption ¹¹	Number	0	0	0	
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption ¹²	Number	0	0	0	
Public legal cases regarding corruption brought against the organisation or its employees during the reporting period and the outcomes of such cases	Anzahl	–	–	–	

¹ Average number of employees.

² The total number of operations equates to the seven LEG branch offices.

³ Equates to the revenue from renting and leasing.

⁴ The figures equate to the so-called loan-to-value ratio, i. e. net debt in relation to the real estate assets.

⁵ Equates to the number of residential units within the LEG portfolio.

⁶ Equates to the net rent (excl. utilities and services costs) from renting and leasing.

⁷ Equates to the expenses from renting and leasing.

⁸ Equates to net income tax payments in accordance with the statement of cash flows.

⁹ Equates to the difference between net rent (excl. utilities and service costs) and expenses.

¹⁰ Relates to all confirmed cases of corruption, bribery and the granting or receiving of advantages.

¹¹ The number of confirmed cases of corruption, bribery and the granting or receiving of advantages on the basis of which employees were terminated or warned.

¹² The number of confirmed cases of corruption, bribery and the granting or receiving of advantages on the basis of which contracts with business partners were terminated or not renewed is disclosed.

T53

Key area: business

Key performance indicator(s)	Unit	2018	2019	2020	GRI Standards
Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices					
Total number of legal actions pending or completed during the reporting period regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which the organisation has been identified as a participant ¹	Number	0	0	0	206-1
Important events of concluded legal actions, including all decisions and judgements ²	Number	-	-	-	
Non-compliance with laws and regulations in the social and economic area					
Total monetary value of significant fines ³	€	0	0	0	307-1; 419-1
Total number of non-monetary sanctions ⁴	Number	0	0	0	
Cases brought through dispute resolution mechanisms ⁵	Number	0	0	0	
Non-compliance with environmental laws and regulations					
Total monetary value of significant fines ⁶	€	0	0	0	307-1
Total number of non-monetary sanctions ⁴	Number	0	0	0	
Cases brought through dispute resolution mechanisms ⁵	Number	0	0	0	

¹ Number of pending and concluded legal actions and cases is disclosed.

² There were no legal proceedings on the basis of violations of competition law.

³ Fines of EUR 100,000 or more are considered significant.

⁴ Repressive, i. e. punishing, measures for past misconduct not consisting of a monetary sanction are reported.

⁵ Dispute resolution mechanisms are reported, i. e. judicial proceedings and out-of-court dispute resolution based on mediation or conciliation.

⁶ Fines of EUR 100,000 or more are considered significant.

T54

Key area: tenants

Key performance indicator(s)	Unit	2018	2019	2020	GRI Standards
Assessment of the health and safety impacts of product and service categories					
Percentage of significant product and service categories for which health and safety impacts are assessed for improvement ¹	%	97.1	98.5	99.8	416-1
Substantiated complaints concerning breaches of customer privacy and losses of customer data					
Complaints received from outside parties ² , and substantiated by the organisation	Number	0	2	0	418-1
Complaints from regulatory bodies	Number	0	0	2	
Total number of identified leaks, thefts, or losses of customer data ³	Number	46 ⁴	72	15	

¹ Percentage of LEG portfolio buildings for which safety checks were performed in the year under review is reported. For the remaining buildings, safety precaution checks will be completed at the start of 2021.

² "Outside parties" refers to any external party.

³ Reported is the number of reportable breaches of personal data in line with Article 33 EU General Data Protection Regulation.

⁴ Reported is the number of reportable breaches of personal data in line with Article 33 EU General Data Protection Regulation. As a result of changed assessment of the risks relating to rights and freedoms of those impacted due to the change in the Data Protection Officer in the 2020 reporting year there were fewer reports to the State Data Protection Officer.

T55

Key area: employees

Key performance indicator(s)	Unit	2018	2019	2020	GRI Standards
Information on employees and other workers					
Total number of employees by employment contract (permanent and temporary) and gender ¹					
Total number of employees	Number	1,380	1,444	1,599	102–8
Of which women	Number	504	521	568	
Of which men	Number	876	923	1,031	
Of which temporary	Number	103	116	124	
Of which women	Number	38	37	48	
Of which men	Number	65	79	76	
Total number of employees by employment type (full-time and part-time) and gender ²					
Full-time	Number	817	874	950	102–8
Of which women	Number	320	343	374	
Of which men	Number	497	531	576	
Part-time	Number	187	159	183	
Of which women	Number	153	135	144	
Of which men	Number	34	24	39	
Collective agreements					
Percentage of employees covered by LEG collective agreements ³	%	66.1	64.9	64.9	102–41
New employee hires and employee turnover					
Total number and rate of new employee hires during the reporting period by age group gender and region ⁴					
Total	Number	119	144	176	401–1
Rate	%	11.9	13.9	15.5	
Total number and rate of employee turnover during the reporting period by age group gender and region ⁵					
Total	Number	91	120	85	401–1
Rate	%	9.1	11.6	7.5	
Work-related illnesses					
Absence rate ⁶	%	6.8 ⁷	6.5	4.9	403–10

¹ The figures do not include employees in the passive stage of partial retirement, employees on parental leave at the reporting date, employees with no further claim to insurance benefits and trainees. The temporary employment figures do not include trainees or the employees of TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. and LWS Plus GmbH. Included are the 31 employees of LWS Plus GmbH which was included in consolidation in October 2020.

² The figures do not include employees in the passive stage of partial retirement, employees on parental leave at the reporting date, employees with no further claim to insurance benefits and trainees. The employees of TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH are not included.

³ Managerial employees and employees not covered by collective agreements are not included LEG collective agreements. Employees with no further claim to insurance benefits, trainees and students are not included in the calculation.

⁴ Trainees, casual workers and students and new employee hires at TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH are not included. A further breakdown of the figures is not possible at this time.

⁵ The departure of trainees, casual workers and students, and the employees of TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH are not included. A further breakdown of the figures is not possible at this time.

⁶ An absence rate for LEG is determined. This excludes TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH as these are not settled via the SAP system. Casual workers, employees with no further claim to insurance benefits, trainees and students are not included in the calculation. Days absent is divided by total possible days.

⁷ Not audited by PwC.

T55

Key area: employees

Key performance indicator(s)	Unit	2018	2019	2020	GRI Standards
Work-related injuries					
Number of employees					403-9
Deaths resulting from work-related injuries ¹					
Number	Number	0 ²	0	0	
Rate	%				
Work-related injuries with severe consequences (excluding deaths)					
Number	Number	0 ²	0	0	
Rate	%				
Documented work-related injuries ³					
Number	Number	20 ²	28	28	
Rate ⁴	%		4.35	4.02	
Most important types of work-related injuries ⁵					
Hours worked ⁶	Number		1,285,892	1,391,850	
Staff who are not employees but whose work and/or working place is controlled by the organisation ⁷					
Deaths resulting from work-related injuries					
Number	Number				
Rate	%				
Work-related injuries with severe consequences (excluding deaths)					
Number	Number				
Rate	%				
Documented work-related injuries					
Number	Number				
Rate	%				
Most important types of work-related injuries					
Hours worked	Number				
Average hours of training per year per employee⁸					
Number of employees who participated in a seminar or other training measure during the reporting period	Number	539	553	750	404-1
Cumulative number of seminar days in the reporting period	Number	1,630	1,400	2,750	

¹ For work-related injuries the electronic first-aid log is assessed together with the accident notifications to the Employer's Liability Insurance Association. Not included are TechnikServicePlus GmbH and Biomasse Heizkraftwerk Siegerland GmbH & Co. KG.

² Not audited by PwC.

³ The absolute number of first-aid log entries stagnates with more hours. What is striking is the accumulation of smaller injuries, something which indicates a good use of the first-aid log. Not included are the employees of TechnikServicePlus GmbH and Biomasse Heizkraftwerk Siegerland GmbH.

⁴ The rate is based on 200.000 working hours.

⁵ 2020: accidents as a result of tripping/falls (12), cuts (5), psychological stress (3), impact injuries (2), bruises (2), abrasion (1), uncontrolled moving parts (1), attacks by humans (1), forced posture (1).

⁶ Employees of TechnikServicePlus GmbH and Biomasse Heizkraftwerk Siegerland GmbH & Co. KG are not included.

⁷ There are no surveys on this matter.

⁸ The employees of TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH are not included. A breakdown by gender and type of employee is not possible at this time.

T55

Key area: employees

Key performance indicator(s)	Unit	2018	2019	2020	GRI Standards
Percentage of employees receiving regular performance and career development reviews					
Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period ¹	%	72.2	50.3	82.8	404-3
Diversity of governance bodies and employees					
Percentage breakdown of people in governance bodies by:					405-1
Gender ²					
Women	%	16.7	16.7	16.7	
Men	%	83.3	83.3	83.3	
Age					
Under 30 years old	%	0	0	0	
30-50 years old	%	16.7	16.7	16.7	
Over 50 years old	%	83.3	83.3	83.3	
Percentage of employees per employee category by:					
Gender ³					
LEG total					
Women	%	47.1	46.3	45.7	
Men	%	52.9	53.7	54.3	
LEG Wohnen					
Women	%	45.7	44.6	43.8	
Men	%	54.3	55.4	56.2	
LEG management					
Women	%	56.3	61.1	60.2	
Men	%	43.7	38.9	39.8	
Specialist companies					
Women	%	33.3	27.4	28.6	
Men	%	66.7	72.6	71.4	
Age ⁴					
LEG total					
Under 30 years old	%	12.5	10.7	12.3	
30-50 years old	%	48.3	50.8	49.5	
Over 50 years old	%	39.2	38.5	38.3	

¹ Not included are employees of TechnikServicePlus GmbH, EnergieServicePlus, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH apprentices, casual workers, students, trainees, employees with no further claim to insurance benefits, employees on parental leave and in the passive stage of partial retirement. A breakdown by gender and type of employee is not possible at this time.

² The figures relate to the six members of the Supervisory Board.

³ Employees in the passive stage of partial retirement, employees on parental leave at the reporting date (31 December), employees with no further claim to insurance benefits, trainees and the employees of TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH are not included.

⁴ Employees in the passive stage of partial retirement, apprentices, trainees, students, casual workers and the employees of TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH are not included.

T55

Key area: employees

Key performance indicator(s)	Unit	2018	2019	2020	GRI Standards
Diversity of governance bodies and employees					
Age ¹					
LEG Wohnen					
Under 30 years old	%	13.2	11.9	13.6	
30–50 years old	%	47.9	49.8	48.5	
Over 50 years old	%	38.9	38.3	37.9	
LEG management					
Under 30 years old	%	12.2	6.3	8.2	
30–50 years old	%	51.1	56	51.5	
Over 50 years old	%	36.7	37.7	40.4	
Specialist companies					
Under 30 years old	%	6.2	8.6	7.3	
30–50 years old	%	47.7	50	53.7	
Over 50 years old	%	46.2	41.4	39.0	

¹ Employees in the passive stage of partial retirement, apprentices, employees with no further claim to insurance benefits, trainees, students, casual workers and the employees of TechnikServicePlus GmbH, Biomasse Heizkraftwerk Siegerland GmbH & Co. KG and LWS Plus GmbH are not included.

T56

Key area: environment

Key performance indicator(s)	Unit	2018	2019	2020	GRI Standards
Energy consumption within the organisation (administrative offices)					
Fuel consumption from non-renewable sources ¹					
Diesel	MWh	969	867	669.7 ²	302–1
Regular petrol	MWh	20	12	5.6 ²	
Premium petrol	MWh	427	656	506.4 ²	
Heating oil	MWh	1,936	1,104	7,414	

¹ The figures relate to LEG's vehicle fleet and company cars with the exception of TechnikServicePlus GmbH. Energy consumption was calculated on the basis of the respective fuel consumption levels. Business trips taken for LEG by LEG employees in their own vehicles are not included. The clear decline of fuel consumption resulted from corona-related lower driving activity. Consumption for the three electric vehicles cannot be determined for 2020, because the charging stations were invoiced via the total electricity settled for the Düsseldorf and Dortmund locations. For 2021, automatic settlement is planned with our lessor, making it possible to determine the charging costs precisely. The heating oil position records solely the waste wood consumption of Biomasse Heizkraftwerk Siegerland. The impact of the corona pandemic on the fuel market was neither foreseeable nor could it be planned. As a result, over a four-week period heating oil had to be used in the power plant as an additional fuel to ensure secure operation during the corona lockdown. This resulted in considerably higher heating oil consumption in 2020.

² 2020 rounded to one decimal place for the first time.

T56

Key area: environment

Key performance indicator(s)	Unit	2018	2019	2020	2018 lfl	2019 lfl	GRI Standards
Energy consumption within the organisation (administrative offices)							
Fuel consumption from renewable sources ¹	MWh	436,872	319,500	433,688			302-1
Electricity consumption ²	MWh	56	57	1,279			
Heating energy consumption ²	MWh	1,004	1,019	1,852			
Electricity sold ³	MWh	95,307	70,820	100,908			
Heating sold ⁴	MWh	2,223	2,306	2,495			
Standards, methodologies, assumptions, and/or calculation tools used ⁵							
Source of the conversion factors used ⁶							
Energy consumption outside the organisation (housing portfolio)							
Total electricity consumption (communal areas) ⁷	MWh	21,268.7	20,690.5	-	20,840.9	20,181.2	302-2
Bergkamen	MWh	2,739.4	2,536.9	-	2,737.0	2,528.8	
Dortmund	MWh	2,965.9	3,104.2	-	2,954.9	3,063.0	
Duisburg	MWh	2,175.1	1,919.9	-	2,086.6	1,879.0	
Dusseldorf	MWh	4,330.5	4,340.6	-	4,330.5	4,328.9	
Gelsenkirchen	MWh	2,056.5	1,651.8	-	1,978.1	1,651.8	
Cologne	MWh	3,752.2	3,880.8	-	3,569.7	3,862.6	
Westphalia	MWh	3,249.1	3,256.3	-	3,184.1	2,867.1	

¹ As the proportion of total diesel/premium-grade fuel attributable to biodiesel/bioethanol cannot be determined, this is not reported separately here. Therefore, only the waste wood consumption of Biomasse Heizkraftwerk Siegerland is disclosed here.

² From 2020, all administration buildings were reported. Information was provided from eleven locations, both internally and externally rented properties. In previous years only consumption of the headquarters in Düsseldorf was reported.

³ This figure relates exclusively to the electricity fed into the public grid by Biomasse Heizkraftwerk Siegerland. In 2019, the co-generation plant was not in operation for almost three months due to a major overhaul of the turbines. As a result, electricity fed into the public grid in 2019 was considerably lower.

⁴ This figure relates exclusively to the district heating supplied by Biomasse Heizkraftwerk Siegerland.

⁵ Unless stated otherwise, the information relates to the whole year for the companies of the LEG Immobilien Group that hold personnel or properties and are directly or indirectly involved in the administration of LEG's residential real estate (incl. management companies).

⁶ In general, publicly accessible sources were used for the conversion factors; as a rule, the publications of or information from the Germany Federal Environment Agency were used.

⁷ The consumption figures relate largely to the electricity costs for the communal areas (e.g. stairwells) – not including large commercial properties – in relation to the portfolio properties of the fully consolidated portfolio companies as of 31 December 2019 and 31 December 2018. The volumes consumed in 2020 can be calculated only in the course of 2021 subsequent to the editorial deadline for this non-financial declaration. The figures do not include economic units consisting of mixed-use tenant privatisation rental properties and billing periods during the year. The tenants' electricity consumption volumes within their apartments (e.g. room lighting) are not included – these are billed directly to the tenants by the utilities. In 2019, electricity consumption was collected for approximately 97% of the portfolio (2018: 97%). Restricted comparability due to an adjustment of the calculation method. For 2018, the consumption figures were extrapolated from the booked costs on the basis of samples. The 2019 consumption figures are based partly on measured data and partly on extrapolations from the booked costs on the basis of samples. For the first time, all figures were reported on the basis of the new branch office structure.

T56

Key area: environment

Key performance indicator(s)

	Unit	2019	2020	GRI Standards
Energy consumption outside the organisation (housing portfolio)				
Total heating energy consumption (rental units) ¹	MWh	1,306,781.3	1,333,074.5	302-2
Of which natural gas	MWh	843,924.4	860,823.9	
Bergkamen	MWh	143,570.3	145,736.7	
Dortmund	MWh	105,488.3	105,729.5	
Duisburg	MWh	101,470.3	106,101.4	
Dusseldorf	MWh	118,919.8	119,481.5	
Gelsenkirchen	MWh	62,096.7	63,425.2	
Cologne	MWh	149,554.2	156,662.9	
Westphalia	MWh	162,824.8	162,634.8	
External management	MWh	-	1,052.0	
Of which heating oil	MWh	49,582.8	49,802.1	
Bergkamen	MWh	7,713.4	7,926.5	
Dortmund	MWh	4,532.8	4,559.9	
Duisburg	MWh	1,881.7	2,239.8	
Dusseldorf	MWh	6,708.0	6,758.0	
Gelsenkirchen	MWh	440.1	567.6	
Cologne	MWh	15,565.9	15,522.6	
Westphalia	MWh	12,740.8	12,134.2	
External management	MWh	-	93.5	
Of which district heating	MWh	371,254.0	380,955.0	
Bergkamen	MWh	58,071.3	59,561.9	
Dortmund	MWh	70,109.4	67,940.9	
Duisburg	MWh	25,046.9	27,745.0	
Dusseldorf	MWh	68,495.1	68,852.1	
Gelsenkirchen	MWh	70,256.8	71,168.7	
Cologne	MWh	23,177.9	27,706.1	
Westphalia	MWh	56,096.6	57,311.6	
External management	MWh	-	668.7	

¹ For 2019, for the first-time heating energy consumption was recorded in the context of an extensive climate/CO₂ footprint. In doing so, all residential units were included for the first time. For the KPI Building-Intensity, there was also a vacancy adjustment for the rental area. 81% of current data were determined, with the missing 19% extrapolated at property level on the basis of the Greenhouse Gas Protocol Standard (also with previous-year data, in line with the valid energy efficiency certificates or the building age cluster). In doing so, not only data provided by LEG was used, but also 23% of actual consumption was provided by utilities at property level. There was also a breakdown by energy type, so that it was also possible to determine a CO₂ footprint per energy type. At branch office level, the three main energy types of natural gas, heating oil and district heating are shown. There are also other heating types such as electricity and coal. As no energy data were yet available at the time the reporting for the 2020 financial year took place, the figures for 2020 were extrapolated on the basis of the 2019 data, adjusted for additions and disposals, i.e. taking account of LEG portfolio changes. In addition, many additions have not been allocated to a LEG branch office which manages rental agreements, As a result, many additions are still administered by external managers while the contracts are still in place or have not yet been terminated.

T56

Key area: environment

Key performance indicator(s)	Unit	2018	2019	2020	2018 lfl	2019 lfl	GRI Standards
Energy consumption outside the organisation (housing portfolio)							
Building energy intensity ¹	kWh/m ² a	–	157.7	157.5	–	–	
Type and number of sustainability certification							
Percentage of residential buildings by energy efficiency certificates ²							
Energy efficiency level A+	%	0.02	0.09	0.07	–	–	
Energy efficiency level A	%	0.3	0.4	0.2	–	–	
Energy efficiency level B	%	1.8	1.7	2.7	–	–	
Energy efficiency level C	%	8.6	8.1	10.4	–	–	
Energy efficiency level D	%	23.5	23.8	25.1	–	–	
Energy efficiency level E	%	21.9	22.5	20.5	–	–	
Energy efficiency level F	%	19.6	18.6	16.9	–	–	
Energy efficiency level G	%	12.2	12.4	11.6	–	–	
Energy efficiency level H	%	12.0	12.5	12.5	–	–	
Water withdrawal by source (housing portfolio)³							
Total volume of water withdrawn	m ³	4,321,156.3	4,421,713.5	–	4,221,685.0	4,292,080.9	
Building water intensity	m ³ /m ²	1.1	1.1	–	1.1	1.1	

¹ For the first time, for 2019 and 2020, building energy intensity is determined from the LEG CO₂ footprint, with the entire heating energy consumption of all residential units being deployed, divided by the living space, but adjusted for the average vacancy level per building.

² Included are buildings with sustainability certificates and residential building energy clustering in line with the classification specifications of the legislator. Regarding sustainability certificates, reference is made to the energy efficiency certificates required pursuant to Germany's Energy Conservation Ordinance (EnEV) and the classification information applicable in this respect. All energy efficiency certificates for LEG's let property portfolio are included. Properties for which no energy efficiency certificate is required pursuant to EnEV (e.g. properties under heritage protection) and which are therefore not available, are not included. As in the previous year, non-residential buildings and properties sold are not included. The changes are the result of a large number of new or updated energy efficiency certificates (approx. 2,600 in 2020), so that the modernisation measures implemented in recent years are now also reflected in the efficiency classes of the energy efficiency certificates.

³ Only water withdrawal (fresh water consumption) by municipal water supply companies and other public or private waterworks is presented here, as other sources are not relevant. The water consumption volumes are based on fully consolidated rental properties (commercial, residential) as of 31 December 2019 and 31 December 2018 for which the item cold and/or hot water was recorded or allocated to the tenants separately from waste water on the basis of their consumption, as part of integrated billing. This related to 61,065 residential and commercial properties in 2019 (2018: 59,450). Volumes consumed in billing periods during the year and volumes which are attributable to LEG large commercial units are not taken into account. The figures additionally do not include the volumes of water consumed by economic units consisting of mixed-use tenant privatisation rental properties. The like-for-like analysis encompasses 58,250 rental properties. The volumes consumed in 2020 can be calculated only in the course of 2021 subsequent to the editorial deadline for this sustainability report.

T56

Key area: environment

Key performance indicator(s)	Unit	2018	2019	2020	GRI Standards
Total direct greenhouse gas (GHG) emissions (Scope 1)					
Administrative offices					305-1
Gross direct (Scope 1 emissions in metric tons of CO ₂ equivalent ¹)	t CO ₂ e	886	696	2,424	
Biogenic CO ₂ -emissions in metric tons of CO ₂ -equivalent ²	t CO ₂ e	55,203	41,268	56,954	
Total direct greenhouse gas (GHG) emissions (Scope 1)					
Housing portfolio					305-1
Gross direct (Scope 1) GHG emissions in metric tons of CO ₂ equivalent ³	t CO ₂ e	-	191,963	196,144	
Biogenic CO ₂ -emissions in metric tons of CO ₂ -equivalent ⁴	t CO ₂ e	-	-	-	
Energy indirect (Scope 2) GHG emissions					
Administrative offices					305-2
Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO ₂ equivalent ⁵	t CO ₂ e	245	249	323	
Energy indirect (Scope 2) GHG emissions					
Housing portfolio					305-2
Gross location-based energy indirect (Scope 2) GHG emissions for communal areas (electricity only) in metric tons of CO ₂ -equivalent ⁶	t CO ₂ e	10,081	1,244	-	
Gross location-based energy indirect (Scope 2) GHG emissions for rental units (heating energy only) in metric tons of CO ₂ equivalent ⁷	t CO ₂ e	-	112,425	114,887	
Waste by type and disposal method					
Administrative offices					
Total weight of hazardous waste ⁸	t	-	-	-	
Total weight of non-hazardous waste ⁹	t	77.3	77.3	1,349.15	

¹ Figures relate exclusively to the aforementioned energy consumption volumes. Only CO₂ emissions were considered in the calculation of GHG emissions. In general, publicly accessible sources were used for the conversion factors. The CO₂ emission figures for fleet vehicles and company cars were supplied directly by the billing company. Business trips taken for LEG by LEG employees in their own vehicles are not included. In 2019 the Siegerland biomass co-generation plant was not in operation for almost three months due to a major overhaul of the turbines. As a result, in 2019 the GHG emissions were lower than in the previous year. In 2020, heating oil was used as an additional fuel in the Biomasse Heizkraftwerk Siegerland. Thus THG emissions in 2020 were correspondingly high. In addition, in 2020 for the first-time emissions are included which result from the gas consumption of the administration buildings.

² The CO₂-emissions equivalent for electricity generation and district heating is taken into account, less the direct CO₂-emissions caused by heating oil combustion for Biomasse Heizkraftwerk Siegerland. In 2019, the co-generation plant was not in operation for almost three months due to a major overhaul of the turbines. As a result biogenic CO₂ emissions in 2019 were lower.

³ For 2019 and 2020, for the first time THG emissions were calculated on the basis of the LEG CO₂ footprint. To do this the actual consumption figures were determined for all residential units and when these were not available (approx. 19%) extrapolated on the basis of the Greenhouse Gas Protocol Standard. Consumption was determined in line with the type of energy, so that there could be a conversion in CO₂ equivalents per energy type on the basis of the conversion factor provided in the BAFA information leaflet.

⁴ Due to the selective use of renewable energies, there are no significant CO₂ equivalents for biogenic CO₂ emissions.

⁵ In 2018 and 2019, emissions were reported only for the headquarters in Düsseldorf. In 2020, emissions were recorded for all administrative buildings. In general, publicly accessible sources were used for the conversion factors.

⁶ Figures relate exclusively to the aforementioned energy consumption volumes. In general, publicly accessible sources were used for the conversion factors, in particular the German Federal Environment Agency publication "Development of the Specific Carbon Dioxide Emissions of the German Electricity Mix between 1990 and 2019". In 2019, emissions were considerably reduced by the transition of a large part to electricity from renewable energies (obtaining certifications of origin).

⁷ For 2019 and 2020, for the first time THG emissions were calculated on the basis of the LEG CO₂ footprint. To do this the actual consumption figures were determined for all residential units and when these were not available (approx. 19%) extrapolated on the basis of the Greenhouse Gas Protocol Standard. Consumption was determined in line with the type of energy, so that there could be a conversion in CO₂ equivalents per energy type on the basis of the conversion factor provided in the BAFA information leaflet.

⁸ Hazardous waste is generated in the course of renovating and modernising buildings and apartments. However, the exact volume is not recorded, as LEG has such little economic, legal, organisational or any other influence over the waste-generating activities of its contractor that LEG does not qualify as the waste generator within the meaning of waste legislation.

⁹ From 2020, all administration buildings were reported. Information was provided from eleven locations, both internally and externally rented properties.

T56

Key area: environment

Key performance indicator(s)	Unit	2018	2019	2020	GRI Standards
Waste by type and disposal method					
Housing portfolio					
Total weight of hazardous waste ¹		-	-	-	
Total weight of non-hazardous waste ²					
Residual waste	t	18,074.1	17,126.8	17,959.4	
Recyclable materials (lightweight packaging, Green Dot materials)	t	1,811.7	1,740.2	1,885.9	
Paper, card, cardboard packaging	t	7,335.8	7,188.9	8,585.9	
Biodegradable waste	t	919.0	916.4	1,109.5	
Total weight of hazardous and non-hazardous waste ³	-	-	-	-	

¹ Hazardous waste is generated in the course of renovating and modernising buildings and apartments. However, the exact volume is not recorded, as LEG has such little economic, legal, organisational or any other influence over the waste-generating activities of its contractor that LEG does not qualify as the waste generator within the meaning of waste legislation.

² Data of a service provider that acts as the waste manager for approximately a third of LEG's total portfolio is reported. This company managed approximately 29% (41,805 rental properties) of the LEG portfolio in 2020 (2019: approximately 29% or 39,141 rental properties). The volumes of the waste containers provided by LEG were assessed. These volumes do not correspond to the waste containers' actual filled volumes. Additionally, these figures do not correspond to the actual volume of waste generated as a proportion of the waste is disposed of in public containers (for example, public waste paper containers). The volumes are converted into weights based on general conversion factors for the various types of waste. 10% was added to these conversion factors across the board as the waste containers hold an above-average volume of waste due to the service provider's active waste management. Biodegradable waste is not included as there is no active waste management in this area (conversion factors – residual waste: 0.11 t/m³; recyclable materials: 0.033 t/m³; paper, card, cardboard packaging: 0.22 t/m³; biodegradable waste: 0.25 t/m³).

³ N.a., as there is no data for hazardous waste.

T57

Key area: society

Key performance indicator(s)	Unit	2018	2019	2020	GRI Standards
Operations with local community engagement, impact assessments, and development programs¹					
Branches that implemented neighbourhood measures in the reporting period	%	100	100	100	413–1
Neighbourhood measures implemented	Number	approx. 156	approx. 123	approx. 52	
Percentage of cooperation measures	%	31	47	n. a.	
Percentage of cooperations with local communities	%	8	10	n. a.	

¹ In the year under review, due to corona, there were fewer neighbourhood measures than in previous years. The measures realised were in line with corona regulations. Normally LEG differentiates between the number of cooperation measures and the percentage of cooperations with local communities. Due to corona, this was not possible in the year under review. As a substitute for the cancelled neighbourhood measures, LEG realised measures via the independent LEG NRW Tenant Foundation.

Recommendations from the Task Force on Climate-related Financial Disclosures (TCFD)

The TCFD was founded by the Financial Stability Board to develop a common framework for reporting on environmental risks and opportunities. Its focus is disclosing financial risks to which the company sees itself exposed as a result of climate change. We regard the TCFD recommendation as a meaningful addition to our previous reporting, especially with its forward-looking elements.

As a supplement to reporting in line with GRI, we are establishing a reference to the TCFD recommendations. In view of the increasing importance of climate change, we are aiming to provide extensive reporting in line with TCFD so as to disclose how to deal with environmental risks and opportunities in a clear fashion.

This year's reporting already includes some information within the core areas of governance, strategy and risk management recommended by TCFD as well as key figures and targets. The table below refers to the relevant contents in this annual report 2020 – also in the separate non-financial report – on our website and in the sustainability report 2019. The extensive 2020 Sustainability Report appears in May 2021.

T58

TCFD requirements	2019 Sustainability Report (extensive 2020 Sustainability Report appears in May 2021)	Annual report 2020	Non-financial report 2020	Website
Governance: The company's organisational structure with regard to climate-related risks and opportunities	Chapter "Managing sustainability efficiently and reliably" Chapter "Sustainability Roadmap 2023" Chapter "Key area: Environment" (section "Responsibility for target attainment assigned")	Chapter Risks, Opportunities and Forecast Report (section Governance, Risk & Compliance), p. 62	Chapter "Key area: business", section "Sustainable growth and resilience" Organisation of Sustainability Management at LEG, p. 98 f.	LEG website "Sustainability" www.leg-wohnen.de/en/corporation/sustainability LEG declaration of fundamental values www.leg-wohnen.de/en/corporation/corporate-governance/compliance-at-leg/declaration-of-fundamental-values-of-leg Compliance at LEG www.leg-wohnen.de/en/corporation/corporate-governance/compliance-at-leg Rules of Procedure for the Supervisory Board Rules of Procedure for the Management Board www.leg-wohnen.de/fileadmin/dateien/02_Unternehmen/LEG-Gruppe/Vorstand_und_Aufsichtsrat
Strategy: The present and potential impact of climate-related risks and opportunities on business, strategy and financial planning	Chapter "Managing sustainability efficiently and reliably" (materiality analysis, sustainability strategy)		Chapter "Notes on contents of report and framework", section "Material aspects" p. 95 f.	LEG website "Current downloads, Q3-2020, Presentation Q3 results" www.leg-wohnen.de/fileadmin/dateien/02_Unternehmen/Investor_Relations/Finanzberichte/englisch/LEG_Q3_2020_EN.pdf

T58

TCFD requirements	2019 Sustainability Report (extensive 2020 Sustainability Report appears in May 2021)	Annual report 2020	Non-financial report 2020	Website
<p>Risk Management: The processes for identifying, assessing and managing climate-related risks</p>		<p>Chapter Risks, opportunities and forecast report (section "Risk categorisation"), p. 66¹ "The main risk category sustainability risks" was integrated for the first time and will act as the interface to the LEG sustainability report in future. There are not currently any sustainability risks subject to reporting requirements."</p> <p>Chapter "Non-financial report"; section "Risk assessment", p. 97: "The LEG Group management does not believe that there are any non-financial risks that meet materiality criteria under section 289c (3) no. 3 and 4 HGB after taking account of risk mitigation measures." For recorded transitory or physical environmental risks, refer to the ability to pass on CO₂ levy in the category Legal risks/risks posed by legislative changes and in the category Property risks/Modernisation/Maintenance (dry cracks on buildings as a result of climate change). Extensive information on the CO₂ levy in the Chapter "Risks, Opportunities and Forecast Report" on p. 67</p>	<p>Chapter "Notes on contents of report and framework", section "Risk assessment", p. 97</p>	
<p>Key indicators and targets: The key figures and targets used to assess and manage relevant climate-related risks and opportunities</p>	<p>Chapter "Sustainability Roadmap 2023" Chapter Environment (Section: Making good progress toward target attainment); GRI 103-2</p>		<p>Chapter "Non-financial report"; section "Risk assessment", p. 97: No non-financial risks identified that meet materiality criteria under section 289c (3) no. 3 and 4 HGB after taking account of risk mitigation measures.</p>	

¹ Presentation of general opportunities and risks from modernisation and regulations relating to environmental policy – a risk and opportunity report on the basis of various climate scenarios is currently being planned.