



Statement of use

MPC Properties has reported in accordance with the GRI Standards for the period 1 July 2021-30 June 2022

GRI 1 used

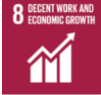

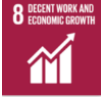
GRI 1: Foundation 2021

Applicable GRI Sector Standard(s)

Universal standard

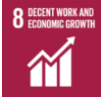
GRI STANDARD	DISCLOSURE	COMPLIANCE	SOURCE	UN SDG	OMISSION			GRI SECTOR STANDARD REF. NO.
					REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GENERAL DISCLOSURES								
GRI 2: General Disclosures 2021	2-1 Organizational details	Balkans Real Estate B.V. ("BRE BV" and/or "Company"), is a private limited liability company incorporated under the laws of the Netherlands, with its registered office at Gustav Mahlerplein 28, 1082 MA Amsterdam. BRE BV is a majority owner of venture company BreAtt BV, a private limited liability company incorporated under the laws of the Netherlands, with its registered office at Gustav Mahlerplein 28, 1082 MA Amsterdam. BRE BV and BreAtt BV operate under the trading name of "MPC Properties". MPC Properties portfolio consists of retail and office assets located in Serbia, and of management company Balkans Real Estate Ltd Belgrade	Sustainability Report 2022, page 24	n/a				
	2-2 Entities included in the organization's sustainability reporting	For the Content Index-Advanced Service, GRI Services reviewed that the GRI content index is clearly presented, in a manner consistent with the Standards, and that the references for all disclosures are included correctly and aligned with the appropriate sections in the body of the report.	Sustainability report, Organizational chart 2022, page 24	n/a				

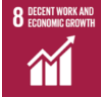
		The company prepares consolidated financial statements at the Dutch level. All members of the Group are subject to an annual independent audit. The company's highest governance body and CEO are involved in the selection and signing of the contract with the audit firm. The company has been cooperating with the same audit firm, Moore MTH, for the past five years. The external audit process itself is independent of the company's senior management and employees, and is carried out in full accordance with the instructions and requirements of the external audit.	Statutory Annual Report					
	2-3 Reporting period, frequency and contact point	The organization consists of several entities, and the preparation of consolidated financial statements is carried out in accordance with the relevant legal regulations and International Accounting Standards.	n/a	n/a				
	2-4 Restatements of information	Minority owner participation is taken into account when preparing consolidated financial statements, and accounting records of mergers, takeovers and sales of entities are performed in accordance with local legislation and International Accounting Standards.	n/a	n/a				
	2-5 External assurance	The financial statements of the group entities as well as the consolidated financial statements are subject to an annual external audit, Moore MTH.	External Audit Assurance	n/a				
		External assurance has been performed based on environmental data provided by Energogroup.	External Assurance					


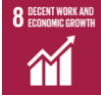

2-6 Activities, value chain and other business relationships	MPC Properties is one of the Southeast Europe's most experienced real estate development companies which has been expanding its business for almost two decades. Since its foundation back in 2002, MPC has developed over 30 projects. The company's activities, value chain and business relationships are described in the Sustainability Report.	Sustainability report 2022, pages 24 to 30	n/a				
2-7 Employees	All employees have a full-time employment. 85% of employees are permanent employees. Only 15% is on temporary contract. Temporary employees are mostly on info/front desk positions from where they are promoted to positions with more responsibilities and permanent contracts, or as substitute for female employees on maternity leave. The report refers to two entities: Management Company Balkans Real Estate doo Beograd and connected company Confluence Property Management doo Beograd.	Sustainability report 2022, page 07	 				
2-8 Workers who are not employees	Total number of workers who do not have the status of an employee is 7. It is not possible to define most common type of worker, as we have workers who are not employees in most of our sectors. Six of our workers who are not employees are young professionals who were hired through the Serbian Government programme "My first salary", and who were given a chance to start their careers and get professional experience in this leading company in real-estate business. Only one worker who is not an employee is a professional with experience and he was hired through the employment agency. Most of them perform administrative/supporting role. Some of them provide technical support. Number of employees is reported in full-time equivalent. Number of employees is reported at the end of reporting period. There have been no significant fluctuations in the number of workers who are not employees during the reporting period.	n/a					


GRI 2: General Disclosures 2021	2-9 Governance structure and composition	Please refer to the Sustainability Report.	Sustainability report 2022, page 24	n/a				
	2-10 Nomination and selection of the highest governance body	The highest governance body is nominated and selected by the shareholder(s) with the support of HR professionals, based on the following criteria: highest moral standards, expertise, high level of education, ethics and experience, absence of gender, social, ethnic or age discrimination. In the process of selection, the choice is made after a series of interviews, checks and verifications of skills and competences, with due consideration of the opinion of the top management and other key personnel.	n/a	n/a				
	2-11 Chair of the highest governance body	Highest governance body is not senior executive. Senior executive is Maxence Liagre, who is the CEO of the MPC Properties in Serbia and is a sole director of all Serbian companies in the MPC Properties Group.	Sustainability report 2022, page 24	n/a				
	2-12 Role of the highest governance body in overseeing the management of impacts	The highest governance body supervises the work of the CEO and the management, and pre-approves all matters which materially affect the company, such as: annual Business Plans for each of the company within MPC Properties, their Budget, any investment in a new development project and the business plan for such development, any transaction which is deviating or is out of the scope of the approved Business Plan and the Budget, as well as transactions (acquisition, sale, transfer, pledge, other encumbrance, other disposal) with respect to the immovable assets of any of the companies and/or projects and/or partnerships, profit sharing; approves any indebtedness and issuance of securities, entering into any legal proceedings or processes having the equivalent effect or agreeing to any settlements where the monetary value of any such claim or settlement may exceed EUR 200,000.00, liquidation or dissolution of corporate/status changes of the companies, etc.	n/a	n/a				

2-13 Delegation of responsibility for managing impacts	The highest governance body delegates these responsibilities to CEO, as well as to the professionals within particular area of expertise. CEO, top management and professional experts report regularly (on weekly and monthly basis) to the highest governance body on all regular and irregular matters.	Sustainability report 2022, page 27	n/a				
2-14 Role of the highest governance body in sustainability reporting	The highest governance body reviews the analyses of current ESG strategy and ways for its improvement twice a year. It reviews and approves all reports prepared by the companies included in sustainability reporting and other non-financial reports in its specially dedicated ESG board meetings.	n/a	n/a				
2-15 Conflicts of interest	Company has a Rulebook which specifies the rules for the prevention of corruption, anti-corruption activities, and prevention of the corruption acts in all operational, business and other relations and processes of the Company. The Rulebook also specifies the tasks which the employees must perform for the purpose of prevention and disciplinary action against corruption.	Rulebook on Anti-Corruption Policy	n/a				
2-16 Communication of critical concerns	MPC Properties has been recognized as a company which acts responsibly in the area of labour and employment. Our strong reputation in real estate business depends on keeping our high standards. Compliance with the Code of Conduct is an essential part of our business.	Company Code of Conduct	n/a				

2-17 Collective knowledge of the highest governance body	Members of the highest governance body regularly attend international seminars and trainings related to new business trends and sustainable development and share such new views with the local CEO and the top management.	n/a	n/a				
2-18 Evaluation of the performance of the highest governance body	The performance of highest governance body is supervised and evaluated by the shareholder(s) in the similar manner as the evaluation of the senior management by the highest governance body, by approving Business Plans, Budget and all transactions which fall out from the approved documents.	n/a	n/a				
2-19 Remuneration policies	<p>Remuneration provided by the Organization is fixed for all employees, regardless of their type of contract. Once a year, employees are eligible for an annual bonus depending on performance appraisal for the previous business year. Also, depending on the Organization's projects, employees who are involved in those projects may also receive a financial or on-financial benefit (but this is not mandatory in accordance with the law or Organization policy).</p> <p>For the reason of comparison, the average salary in Republic of Serbia for June 2022 was 884€ gross for full time employees, while the average salary in the Organization for the same period (June 2022) was 1.565€ for full time employees.</p>	n/a					

2-20 Process to determine remuneration	Process of defining the remuneration starts with the budget planning in previous fiscal year. Remuneration budget is based on the fixed salary base, as well as the planned income and company costs. Based on this information, other parts of the remuneration are determined, in addition to the salary base.	n/a					
2-21 Annual total compensation ratio	The data will not be public.	n/a	n/a				
2-22 Statement on sustainable development strategy	Please refer to CEO Statement	Sustainability report 2022, page 03	n/a				
2-23 Policy commitments	Please refer to Sustainability Report.	n/a	n/a				
2-24 Embedding policy commitments	When defining policy commitments, all employees are involved in the process of their adoption and implementation. At the initiative of the highest governance body, when defining the policies, the Organization relies on the professional advisors and consultants. The highest governance body has regular board meetings on ESG principles. The policies are communicated via emails to all employees, are promoted to business partners on social media using promotional materials (such as New Year gifts) and by organising workshops for partners and tenants. CEO implements the policies in everyday operation together with the senior/top management, who are further responsible to implement the policies within their departments, and delegate each particular tasks to employees therein. Trainings and workshops are regularly organised for all employees. Procurement process is conducted relying fully on adopted policies, whereas all participants in the tender process are obliged to adhere to the applicable Organization's policy in order to participate in the process.	n/a	n/a				







	2-25 Processes to remediate negative impacts	Please refer to the Risk Assessment Policy	Risk Assessment Policy					
	2-26 Mechanisms for seeking advice and raising concerns	The Organization has established a mechanism for individuals to seek advice and raise concerns about responsible business conduct in the organization's operations and business relationships, by adopting and implementing rulebooks and procedures for whistle-blowers. Each employee is encouraged to report concerns and is protected in cases when they do. Each report is considered seriously and is evaluated with due care. The entire process is recorded in writing in order to ensure transparency.	Your opinion matters - Anonymous questionnaire					
	2-27 Compliance with laws and regulations	The fundamental policy of the Organisation is based on its full commitment to the compliance with the applicable regulations. This is emphasized and promoted to each of employee by the highest governance body and the senior management. However, in spite of the maximum effort of the Organization, there have been isolated cases of non-compliance with the regulations during the outbreak of Corona virus. Faced with the challenges of the pandemic for the first time, the Organization was fined with the total amount of up to EUR 1000 due to the insufficiently strong measures against Corona virus in the shopping malls. In order to overcome this, the Organization strengthened its cooperation with the state authorities in the fight against Covid, opening the vaccination points in shopping malls for all interested individuals. In addition, the Organization has been the first company in Serbia to become certified with WELL Health and Safety Standard, which is especially important considering the situation with Covid-19 pandemic.	n/a					
GRI 2: General Disclosures 2021	2-28 Membership associations	Please refer to Sustainability Report.	Sustainability report 2022, page 13	n/a				











	2-29 Approach to stakeholder engagement	<p>MPC Properties is focused not just on building the highest quality shopping centers and office buildings in accordance with principles of green construction, but also on providing a unique experience, investing in market education through several socially responsible initiatives, and building a strong community gathered around the company's portfolio.</p> <p>We have been using our business assets and network to encourage inclusion, foster diversity, promote CRS projects and loyalty programmes, educate the market about the importance of inclusion of ESG policies into companies' strategy, and to intensify the cooperation between the startup community and the corporate sector.</p>	Sustainability report 2022, page 13					
	2-30 Collective bargaining agreements	<p>98% of the company's employees work in Serbia and follow the applicable Serbian Labour Law. The company does not have collective bargaining with its employees. Since there is no union activity formed among the employees in the management company, Balkans Real Estate, all rights and obligations are defined by the Labour Rulebook and Employment Contract.</p>	n/a	n/a				


Material topics













GRI 3: Material Topics 2021	3-1 Process to determine material topics	Described in Materiality matrix in Sustainability Report	Sustainability report 2022, page 27	n/a	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.
	3-2 List of material topics	Described in Materiality matrix in Sustainability Report	Sustainability report 2022, page 27	n/a	



Economic performance










GRI 3: Material Topics 2021	3-3 Management of material topics	Please refer to Sustainability Report.	Sustainability Report 2022, page 27	  				
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Please refer to Statutory Annual Report for 2021	Statutory Annual report	 				
	201-2 Financial implications and other risks and opportunities due to climate change	Please refer to Sustainability Report.	Sustainability report 2022, page 28					
	201-3 Defined benefit plan obligations and other retirement plans	Not applicable – the company does not have any defined benefit plan obligations or other retirement plans.	n/a	n/a				
	201-4 Financial assistance received from government	Not applicable – the company did not receive any financial assistance from the government during the reporting period.	n/a	n/a				


Placemaking and Local community								
GRI 3: Material Topics 2021	3-3 Management of material topics	Placemaking and contribution to local community are carefully planned and executed. Please refer to Sustainability Report.	Sustainability report 2022, page 27	  				
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Please refer to Sustainability Report	Sustainability report 2022, page 5	 				
	203-2 Significant indirect economic impacts	Please refer to Sustainability Report.	Sustainability report 2022, pages 6-13					
Procurement								
GRI 3: Material Topics 2021	3-3 Management of material topics	Procurement and supply chain are very carefully managed. Please refer to Sustainability Report.	Sustainability Report 2022, page 27					
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Please refer to Sustainability Report.	Sustainability Report 2022, page 29					
Health and safety , security								
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	MPC is committed to fair and responsible business and prohibits all forms of bribery and corruption by employees and representatives, as well as any business conduct that could create the appearance of improper influence. All activities are specified in Company Code of Conduct	Company Code of Conduct					
	205-2 Communication and training about anti-corruption policies and procedures	Please refer to Company Code of Conduct	Company Code of Conduct					






	205-3 Confirmed incidents of corruption and actions taken	No incidents were reported in the reporting period.	n/a					
Tax								
GRI 207: Tax 2019	207-1 Approach to tax	<p>The goal of the company operations, which directs both daily and strategic business activities, is socially responsible business that integrates the sustainability principle. Guided by principle of social responsibility in its business, the company, as a responsible tax payer, supports economic and social development within the communities where it does its business.</p> <p>Key goal of the company's tax policy is the compliance of company tax liabilities with legal regulations as well as responsible, transparent and efficient management of tax matters, in compliance with established values and principles of socially responsible company operations.</p>	Company Tax Statement	n/a				
	207-2 Tax governance, control, and risk management	<p>Monitoring of tax regulations is done by legal and accounting departments of the company. Company is subscribed to professional magazines with renowned consulting companies which, apart from magazines, enable access to digital editions, regulation and expert opinion archives, as well as bases with regular current alterations of regulations that are updated daily.</p> <p>Auditing company that our company has cooperation with also provides full support and regular information on all significant alterations of relevant regulations.</p>	Company Tax Statement	n/a				
	207-3 Stakeholder engagement and management of concerns related to tax	<p>The company regularly adjusts the status in business books with the tax institutions, which includes checking the balance on accounts of public income, adjustment with accounting records, and bookkeeping records of adjusted status. Company regularly calculates and pays all tax liabilities prescribed by law. Filing and submitting tax returns is done in compliance with legal regulations, and includes filling forms, checking the inserted information, certification and submission to national tax institutions.</p>	Company Tax Statement	n/a				

	207-4 Country-by-country reporting	Please refer to Sustainability Report.	Sustainability Report 2022, page 28	n/a				
Health and safety, security								
GRI 206: Anti-competitive behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	The Organization, before making any corporate restructuring (acquisitions which could have some limiting effects on market competition), seeks approval from the local authorities. After a thorough analysis, the authorities approve each of the transactions as having no negative effects on the market. Apart from these proceedings, which are initiated by the Organization for the reasons of prevention, the Organization had no actions pending or completed during the reporting period regarding anti-competitive behaviour or violations of anti-trust and monopoly legislation.	n/a					
Energy emissions, environmental impacts								
GRI 3: Material Topics 2021	3-3 Management of material topics	MPC Properties has a strong Green Agenda for improving our ecological footprint by applying a set of rules with the aim of minimizing the carbon footprint, by implementing the actions for energy consumption optimisation and minimizing. Please refer to Sustainability Report.	Sustainability report 2022, page 27	  				
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Please refer to Sustainability Study	Sustainability report 2022, page 17	 				
	302-2 Energy consumption outside of the organization	Included in 302-1	Sustainability Report 2022, page 17	 				
	302-3 Energy intensity	Please refer to Sustainability Study	Sustainability Report 2022, page 17					
	302-4 Reduction of energy consumption	As part of the road map for reducing greenhouse gas emissions, the companies of the MPC group strive to continuously implement projects to improve energy efficiency. In 2021 and 2022, energy saving measures related to the optimization of the HVAC system and lighting in stores and offices were implemented. Projects to replace	Sustainability report 2022, page 17	  				





		<p>existing lighting with LED lighting and projects to improve the energy efficiency of cooling plants have been implemented. As a result of these measures, savings in energy consumption of 2300MWh were achieved, which is a reduction by 5% compared to the consumption of the previous year, which reduced CO2 emissions by 2527 t CO2.</p> <p>Also in 2021, a solar power plant was installed for the production of electricity from renewable sources with a total installed capacity of 50 kWh, with a produced energy of 35,100 kWh, which contributed to reducing the energy consumption and consequently reducing CO2 emissions by 39 t CO2.</p>							
	302-5 Reductions in energy requirements of products and services	To reduce energy needs in the field of real estate, MPC Group promotes the use of products and services with improved energy saving performance, with the aim of reducing the level of greenhouse gas emissions and contributing to the achievement of a sustainable society.	Sustainability report 2022, page 17						
Energy emissions, environmental impacts									
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	We pay attention to water efficiency and the smart use of our water resources through water-saving technologies in buildings, very carefully designed soft landscaping with extensive use of indigenous species, using drip irrigation systems, etc. Using water efficiently will help ensure reliable water supplies today and for future generations.	Sustainability report 2022, page 20						
	303-2 Management of water discharge-related impacts	Not applicable since all water used in MPC Properties is discharged in the public sewerage system.	n/a	n/a					
	303-3 Water withdrawal	Please refer to Sustainability Report	Sustainability report 2022, page 20						
	303-4 Water discharge	Please refer to Sustainability Report	Sustainability report 2022, page 20						
	303-5 Water consumption	Please refer to Sustainability Report	Sustainability report 2022, page 20						

Biodiversity								
GRI 3: Material Topics 2021	3-3 Management of material topics	MPC Properties is aware of the importance of Biodiversity, and in line with that we prepared Biodiversity Report which indicates actions taken in this regard. Please refer to Sustainability Study.	Sustainability report 2022, pages 21 & 27					
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Please refer to Sustainability Report and Biodiversity Report.	Biodiversity Report					
	304-2 Significant impacts of activities, products and services on biodiversity	Please refer to Sustainability Report and Biodiversity Report.	Biodiversity Report					
	304-3 Habitats protected or restored	MPC Properties does not manage protected and renewable habitats. In its environment, there are not areas that are under a certain category of protection.	Biodiversity Report					
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	MPC company implements indigenous plant species, and these areas are characterized by a large plant diversity that attracts a large number of insects and wildlife. Some plants and animals that inhabited these areas are legally protected species.	Biodiversity Report					
Energy emissions, environmental impacts								
GRI 3: Material Topics 2021	3-3 Management of material topics	MPC Properties has a strong agenda of improving energy efficiency and decreasing of carbon footprint by applying a set of rules with the aim of implementing the Energy Efficiency Strategy. Please refer to Sustainability Report.	Sustainability report 2022, page 27					
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Please refer to Sustainability Report	Sustainability report 2022, page 17-18					
	305-2 Energy indirect (Scope 2) GHG emissions	Please refer to Sustainability Report	Sustainability report 2022, page 17-18					
	305-3 Other indirect (Scope 3) GHG emissions	Please refer to Sustainability Report	Sustainability report 2022, page 17-18					













	305-4 GHG emissions intensity	Please refer to Sustainability Report	Sustainability report 2022, page 17-18					
	305-5 Reduction of GHG emissions	Please refer to Sustainability Report	Sustainability report 2022, page 17-18					
	305-6 Emissions of ozone-depleting substances (ODS)	Please refer to Sustainability Report	Sustainability report 2022, page 17-18					
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	This emissions are included in 305-1, 305-2, 305-3	n/a					
Energy emissions, environmental impacts								
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Please refer to Sustainability Report.	Sustainability Report 2022, page 18-19					
	306-2 Management of significant waste-related impacts	Please refer to Sustainability Report.	Sustainability Report 2022, page 18-19					
	306-3 Waste generated	Please refer to Sustainability Report.	Sustainability Report 2022, page 18-19					
	306-4 Waste diverted from disposal	In reference to 306-3 Waste generated, as per gathered data, 26.20% out of total Waste generated is diverted from disposal to landfills. Total amount of hazardous waste generated is 400kg of regular electronic waste which is transported to Plant facility for waste treatment where copper, zinc and lead is extracted and further reused. Partner company VOLK SERB d.o.o., implements the "Waste Management Plan" according to the Law on Waste Management, on behalf of MPC Properties portfolio and in cooperation with local registered companies that poses integral permits for storage, transport and recycling of waste - Božić and sons LTD for hazardous waste and KAPPA STAR LTD and Beotok LTD for non hazardous waste.	n/a					








	306-5 Waste directed to disposal	in reference to 306-3 waste generated municipal waste holds 73.79% out of total waste generated. The municipal waste is transported to landfills. MPC Properties is developing a strategy to reduce the amount of waste directed to landfills, in order to reduce the impact on the environment by the prevention of waste production, reduction of the amount of waste and its hazardous characteristics, waste treatment, planning and control of waste management activities and processes, waste transport, monitoring and education related to activities in waste management. Most of the municipal waste in Serbia is disposed on landfills, and having in mind the principles of the circular economy, this should be the last solution. The EU goals that Serbia should strive for are to recycle 50% of municipal waste by 2020, 65% by 2035, and to dispose of less than 10% of municipal waste in landfills by 2035. Serbia developed the Action Plan for Waste Management for years 2022-2031, as part of the harmonisation with EU legislation.	n/a	 				
Procurement								
GRI 3: Material Topics 2021	3-3 Management of material topics	The company takes special care to Health and Safety issues and applies it on supply chain. Please refer to Sustainability Report.	Sustainability Report, page 27					
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	MPC carefully selects the partners and assesses all the suppliers. The assessment used by MPC is regularly conducted to determine the extent to which the Supplier/ Contractor meets the criteria from the point of view of HSE, for safe and environmentally acceptable behaviour, within its operations. The questionnaire covers a wide range of questions relating to the HSE, and based on the answers, the Company evaluates whether the Supplier/Contractor will qualify and receive the status "Qualified Contractor from the HSE aspect". The requirements based on legal regulations for HSE and fire protection are binding minimum.	Supplier Social Criteria and Assessment					
	308-2 Negative environmental impacts in the supply chain and actions taken	No significant negative environmental impact is identified.	n/a					

Human capital, Employees, Tenants and Customers

GRI 3: Material Topics 2021	3-3 Management of material topics	The lack of sufficiently skilled human resources may have a negative impact on business operations leading to a lower investors value. Therefore, the human capital is very important for the company. Company's goal is to maintain employees' mental health and stable living while fulfilling working goals. Please refer to Sustainability Report.	Sustainability Report, page 27																																													
GRI 401: Employment	401-1 New employee hires and employee turnover	<table border="1"> <thead> <tr> <th>Total number and rate of new employees during the reporting period</th> <th>Under 30 years old</th> <th>30-50 years old</th> <th>Over 50 years old</th> </tr> </thead> <tbody> <tr> <td></td> <td>6</td> <td>23</td> <td>2</td> </tr> <tr> <td>o/w women</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>3</td> <td>19</td> <td>5</td> </tr> <tr> <td>o/w man</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Total number and rate of employee turnover during the reporting period</th> <th>Under 30 years old</th> <th>30-50 years old</th> <th>Over 50 years old</th> </tr> </thead> <tbody> <tr> <td></td> <td>3</td> <td>15</td> <td>4</td> </tr> <tr> <td>o/w women</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>4</td> <td>13</td> <td>4</td> </tr> <tr> <td>o/w man</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Total number and rate of new employees during the reporting period	Under 30 years old	30-50 years old	Over 50 years old		6	23	2	o/w women					3	19	5	o/w man				Total number and rate of employee turnover during the reporting period	Under 30 years old	30-50 years old	Over 50 years old		3	15	4	o/w women					4	13	4	o/w man				n/a					
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o/w man																																																
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Please refer to Sustainability Report	Sustainability report 2022, page 8																																													
	401-3 Parental leave	<p>All employees, regardless of their contract status, are entitled to parental leave according to Republic of Serbia Labour Law. Mothers start the parental leave 28 days prior to the expected date of child delivery. After 3 months, parents decide who will take over parental leave - mother or father. Parental leave continues up to one year from the date of starting the parental leave for first 2 children. For the third or subsequent children, the parental leave is 2 years long.</p> <table border="1"> <tbody> <tr> <td>Total number of employees that took parental leave in reporting period</td> <td>11</td> </tr> <tr> <td>o/w women</td> <td>11</td> </tr> <tr> <td>o/w man</td> <td>0</td> </tr> <tr> <td>Total number of employees that returned to work in the reporting period after parental leave ended</td> <td>9</td> </tr> <tr> <td>o/w women</td> <td>9</td> </tr> <tr> <td>o/w man</td> <td>0</td> </tr> <tr> <td>Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work</td> <td>8</td> </tr> <tr> <td>o/w women</td> <td>8</td> </tr> <tr> <td>o/w man</td> <td>0</td> </tr> </tbody> </table> <p>Note - numbers for maternity leave are given for period of 5 years, that is from 2018 to end of reporting period for better perception of given data.</p>	Total number of employees that took parental leave in reporting period	11	o/w women	11	o/w man	0	Total number of employees that returned to work in the reporting period after parental leave ended	9	o/w women	9	o/w man	0	Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work	8	o/w women	8	o/w man	0	n/a																											
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Human capital, Employees, Tenants and Customers




GRI 402: Labour/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Four weeks of notice is minimum number of weeks typically provided to employees and their representatives before the implementation of significant operational changes that could substantially affect them. Organization does not have collective bargaining.	n/a					
Human capital, Employees, Tenants and Customers								
GRI 3: Material Topics 2021	3-3 Management of material topics	Health and wellbeing of tenants and occupant in our assets is our basic mission. Therefore, our clear commitment to ESG strategy is transferred to our tenants and Well Health and Safety Certificate is provided for our major assets. Please refer to Sustainability Report.	Sustainability report, page 27	 				
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Please refer to Risk Assessment Policy	Risk Assessment Policy					
	403-2 Hazard identification, risk assessment, and incident investigation	Please refer to Risk Assessment Policy	Risk Assessment Policy	 				
	403-3 Occupational health services	Please refer to Risk Assessment Policy	Risk Assessment Policy	 				
	403-4 Worker participation, consultation, and communication on occupational health and safety	Please refer to Risk Assessment Policy	Risk Assessment Policy					
	403-5 Worker training on occupational health and safety	Please refer to Risk Assessment Policy	Risk Assessment Policy					
	403-6 Promotion of worker health	Please refer to Risk Assessment Policy	Risk Assessment Policy					
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	As the Company has the control over the work and the workplace, there has been no significant negative occupational health and safety impacts that are directly linked to its operations, products or services, causes by its relationships, or any related hazards and risks.	n/a					

	403-8 Workers covered by an occupational health and safety management system	Please refer to Risk Assessment Policy	Risk Assessment Policy																							
	403-9 Work-related injuries	For all employees: i) There has been no fatalities as a result of work-related injuries. The number is 0. ii) There has been no high-consequence work-related injuries (excluding fatalities). The number is 0. iii) There has been no work-related injuries in reporting period. iv) n/a v) All employees are FTE in reporting period.	n/a																							
	403-10 Work-related ill health	Due to branch of business that Company is in, there is no work-related ill health.	n/a																							
Human capital, Employees, Tenants and Customers																										
GRI 3: Material Topics 2021	3-3 Management of material topics	Constant investment in training and education of Human capital is of vital importance for the company. Please refer to Sustainability Report.	Sustainability Report, page 27																							
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Average hours of training by gender and employee category (breakdown of employees by level - senior management, middle management, employees and function - technicians, administration) <table border="1" data-bbox="524 1023 786 1139"> <thead> <tr> <th></th> <th>male</th> <th>female</th> </tr> </thead> <tbody> <tr> <td>senior management</td> <td>9</td> <td>8</td> </tr> <tr> <td>middle management</td> <td>3</td> <td>8</td> </tr> <tr> <td>employees</td> <td>9</td> <td>7</td> </tr> <tr> <td>technical</td> <td>9</td> <td>4</td> </tr> <tr> <td>administrative</td> <td>7</td> <td>8</td> </tr> </tbody> </table>		male	female	senior management	9	8	middle management	3	8	employees	9	7	technical	9	4	administrative	7	8	n/a					
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administrative	7	8																								
	404-2 Programmes for upgrading employee skills and transition assistance programmes	Please refer to Sustainability Report	Sustainability report 2022, page 07-08																							
	404-3 Percentage of employees receiving regular performance and career development reviews	All employees receive a regular performance and career development review once a year. Review is based on the following: Vision, Transparency, Team spirit, Agility, Key business activities (usually 5) All employees receive the final comment from their superior with recommended fields for improvement.	n/a																							


Human capital, Employees, Tenants and Customers




GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Please refer to Sustainability Report.	Sustainability report 2022, page 07	 																														
	405-2 Ratio of basic salary and remuneration of women to men	<table border="1"> <thead> <tr> <th></th> <th>Under 30 years old</th> <th>Between 30 and 50 years old</th> <th>Over 50 years old</th> </tr> </thead> <tbody> <tr> <td></td> <td colspan="3" style="text-align: center;">female to male ratio %</td> </tr> <tr> <td>senior management</td> <td>n/a</td> <td>109%</td> <td>n/a</td> </tr> <tr> <td>middle management</td> <td>n/a</td> <td>73%</td> <td>n/a</td> </tr> <tr> <td>employees</td> <td>78%</td> <td>102%</td> <td>94%</td> </tr> <tr> <td>technicians</td> <td>177%</td> <td>160%</td> <td>199%</td> </tr> <tr> <td>administration</td> <td>59%</td> <td>64%</td> <td>35%</td> </tr> </tbody> </table>		Under 30 years old	Between 30 and 50 years old	Over 50 years old		female to male ratio %			senior management	n/a	109%	n/a	middle management	n/a	73%	n/a	employees	78%	102%	94%	technicians	177%	160%	199%	administration	59%	64%	35%	n/a	 		
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Human capital, Employees, Tenants and Customers





GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	<p>There has been no incidents of discrimination during the reporting period.</p> <p>Organization has the documents that all employees, regardless of their hierarchical status, have to acknowledge and sign as part of the employment procedure.</p> <p>Notice of prohibition of harassment and the rights, obligations and duties of the Employee and Employer regarding the prohibition of harassment.</p> <p>Notice on the rights, obligations and duties related to whistleblowing.</p> <p>Also, the Company has Code of Conduct that applies to all employees regardless of their contract status.</p>	n/a	  				
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Human capital, Employees, Tenants and Customers

GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<p>The company is respecting the rights of workers to exercise freedom of association and collective bargaining, if proven that workers are not personally benefiting through its business relationships (e.g. Suppliers). Company does not have collective bargaining with its employees.</p> <p>Freedom of free thinking and speech is internationally and constitutionally secured, and as such, belongs to the basic human rights. Question of privacy is broadly understood and can be regulated exclusively by the law and in the public interest. The jurisprudence of the European Court for Human Rights shows that all humans, even while fulfilling their professional duties at work, do have the extensive right to privacy, and that a human being is</p>	n/a					
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		primarily a social being and then an employee. Consequently, the Organization follows all legal requirements and legal instructions (even when they are not prescribed by the law), and also respects each and every right to free thinking, free speech, and therefore freedom of association.						
Procurement, Local community and Environmental Impacts								
GRI 3: Material Topics 2021	3-3 Management of material topics	Since the lack of communication with the local community may cause reputational risk and since there is a risk of loss of liveliness due to the population decreases (migration), the company has a focus on activities which contribute to the local community. Our assets are meeting places and educational spots for the local community, and we show our presence by contributing to the local security, such as in the pandemic emergency situation, and our business boosts the local economy. Please refer to Sustainability Report.	Sustainability report 2022, page 27					
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	The impact that our shopping centers and office spaces have on people and the environment is very important to us, so we are committed to the implementation of our ESG Strategy throughout all our business segments. Our ESG perspective includes working on achieving a set of environmental goals, which are an integral part of the building and management efforts of the MPC Properties.	Sustainability report 2022, pages 04-05 and 13					
	413-2 Operations with significant actual and potential negative impacts on local communities	The majority of MPC operation is in Belgrade urban area, and do not have a significant negative impact on local communities.	n/a	n/a				
Procurement Local community and Environmental Impacts								
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	As of 2021, all new suppliers must state their position with respect to social and environmental award criteria in "tenders", and this information is included in the awarding decision. As we are promoting green and social oriented business procurement model, which prioritises environmental preservation efforts, our criteria are defined in line with this operating model. Supplier evaluation is a continuous process and is also a pre-qualification step in the process of purchasing. All defined criteria in social and	Supplier Social Criteria and Assessment					

		environmental scorecard are considering a supplier's ability to comply with sustainability requirements and are essential criteria for supply chain alliances.						
	414-2 Negative social impacts in the supply chain and actions taken	The 8 new suppliers in the reporting period, and the most important suppliers from strategic perspective, were reviewed according to social criteria. There is no significant actual adverse impact identified.	Supplier Social Criteria and Assessment					
Customer health and safety								
GRI 3: Material Topics 2021	3-3 Management of material topics	Please refer to Sustainability Report.	Sustainability Report 2022, page 27					
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	MPC Properties is the first company in Serbia to receive in 2022 the "WELL Health-Safety" certificate for a portfolio of eight business and retail assets, awarded by the International WELL Building Institute (IWBI)	Sustainability Report 2022, page 15					
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	No incidents were reported	n/a					
Non material topics								
Market presence								
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Not applicable – Company salaries are not based on minimal wages	n/a	n/a				
	202-2 Proportion of senior management hired from the local community	Out of 17 members of senior management only the CEO is not local.	n/a					
Materials								
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Not applicable- Company primary business Real estate development and operation	n/a					

	301-2 Recycled input materials used	Not applicable- Company primary business Real estate development and operation	n/a					
	301-3 Reclaimed products and their packaging materials	Not applicable- Company primary business Real estate development and operation	n/a					
Child labour								
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	Organization does not have child labour and there are no indication of child labour within the supply chain or in the operations.	n/a					
Forced or compulsory labour								
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Organization does not have forced or compulsory labour and there are no indication of such labour within supply chain or in the operations.	n/a					
Security practices								
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Please refer to Risk Assessment Policy	Risk Assessment Policy					
Rights of indigenous peoples								
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	There are no indigenous people in Serbia, therefore it is not a relevant topic	n/a					
Public policy								
GRI 415: Public Policy 2016	415-1 Political contributions	The company does not have any political contribution	n/a	n/a				
Marketing and labelling								
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	Not applicable since the company does not make products that require marketing and labelling.	n/a	n/a				

	417-2 Incidents of non-compliance concerning product and service information and labelling	Not applicable since the company does not make products that require marketing and labelling.	n/a	n/a				
	417-3 Incidents of non-compliance concerning marketing communications	Not applicable since the company does not make products that require marketing and labelling.	n/a	n/a				
Customer privacy								
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	We are committed to the principles inherent in the GDPR, and particularly to the concepts of privacy by design, the right to be forgotten, consent and a risk-based approach.	Company Code of Conduct	