

*Supplementary material***SUSTAINABILITY REPORTING IN THE NORDIC REAL ESTATE COMPANIES: EMPIRICAL EVIDENCE FROM FINLAND**

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APPENDIX 1. The frameworks of the sustainability reporting compilation

Table I. Frameworks of sustainability reporting complying

Reporting framework	Number of companies	Percentage of total number
GRI G3 / G3.1 CRESS	6	75%
GRI G4 CRESS	1	12.5%
EPRA	3	37.5%
GRESB	2	25%
No Guidelines	1	12.5%

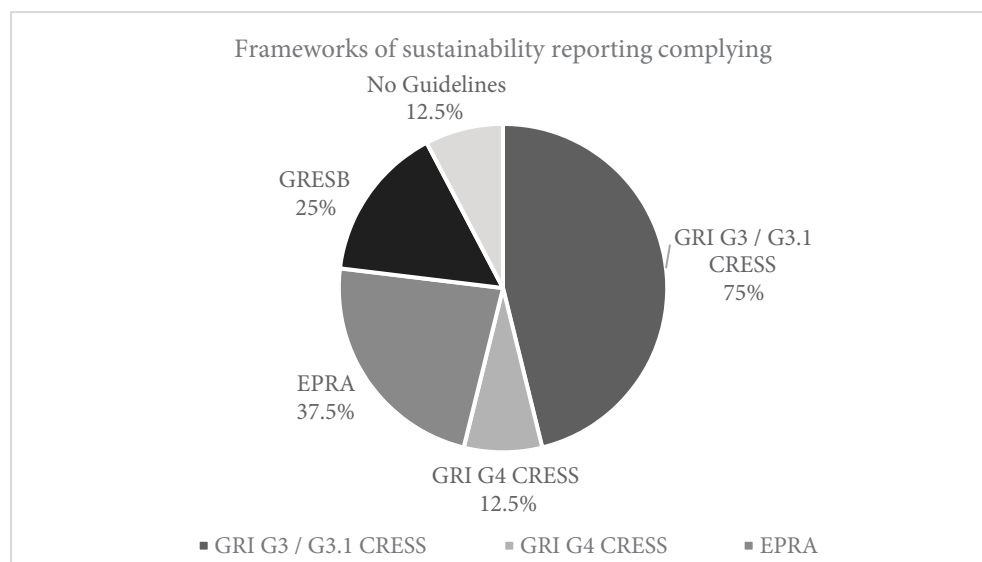


Figure I. Frameworks of sustainability reporting complying

APPENDIX 2. Quantity and quality of sustainability information in the sample companies

Table II. Quantity of sustainability information codes available in sustainability reports

Quantity of information	
Specific Standard Disclosures	
Theme – Economic Responsibility -----	838
Code – Economic Performance 660	
Market Presence 51	
Indirect Economic 92	
Procurement Practices 35	
Theme – Environmental Responsibility -----	949
Code – Materials 85	
Energy 252	
Water 75	
Biodiversity 33	
Emissions 104	
Effluents and Waste 114	
Products and Services 74	
Compliance 31	
Transport 67	
Overall 34	
Supplier Environmental Assessment 52	
Environmental Grievance Mechanisms 9	
Land Degradation, Contamination and Remediation 19	
Theme – Social Responsibility -----	981
Code – Labour Practices and Decent Work 426	
Sub-code – <i>Employment</i> 53	
<i>Labour/Management Relations</i> 15	
<i>Occupational Health and Safety</i> 112	
<i>Training and Education</i> 64	
<i>Diversity and Equal Opportunity</i> 48	
<i>Equal Remuneration for Women and Men</i> 11	
<i>Supplier Assessment for Labour Practices</i> 15	
<i>Labour Practices and Grievance Mechanisms</i> 22	
Code – Human Rights 67	
Sub-code – <i>Investment</i> 3	
<i>Non-discrimination</i> 9	
<i>Freedom of Association and Collective Bargaining</i> 6	
<i>Child Labour</i> 10	
<i>Forced or Compulsory Labour</i> 8	
<i>Security Practices</i> 2	
<i>Indigenous Rights</i> 2	
<i>Assessment</i> 0	
<i>Supplier Human Rights Assessment</i> 12	
<i>Human Rights Grievance Mechanisms</i> 0	
Code – Society 187	
Sub-code – <i>Local Communities</i> 68	
<i>Anti-corruption</i> 41	
<i>Public Policy</i> 12	
<i>Anti-Competitive Behaviour</i> 14	
<i>Compliance</i> 13	
<i>Supplier Assessment for Impacts on Society</i> 31	
<i>Grievance Mechanisms for Impacts on Society</i> 3	
Code – Product Responsibility 257	
Sub-code – <i>Customer Health and Safety</i> 41	
<i>Product and Service Labelling</i> 134	
<i>Marketing Communications</i> 41	
<i>Customer Privacy</i> 5	
<i>Compliance</i> 2	

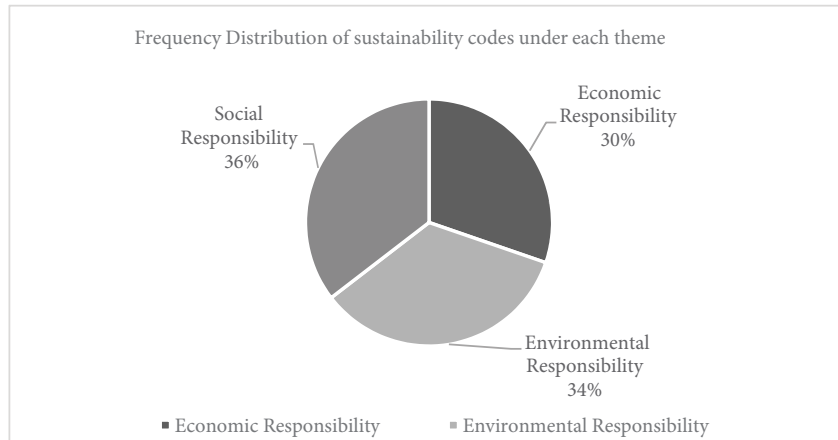


Figure II. Frequency distribution of sustainability codes under each theme

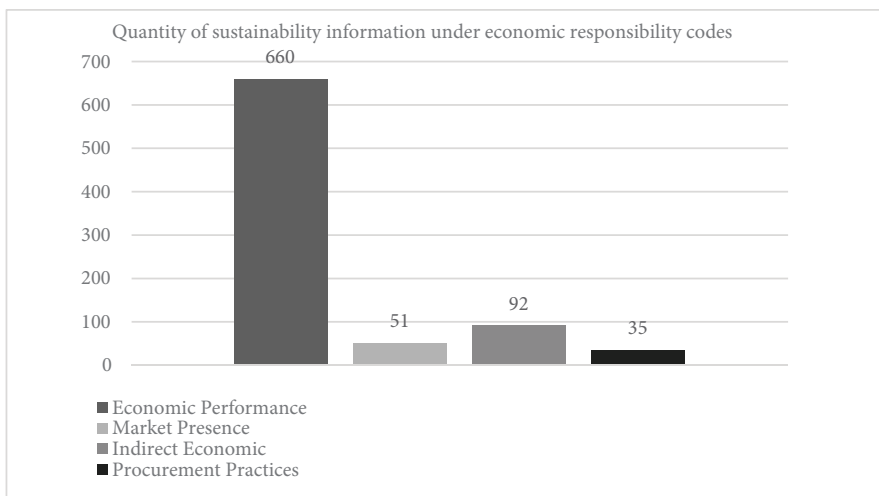


Figure III. Quantity of sustainability information under economic responsibility codes

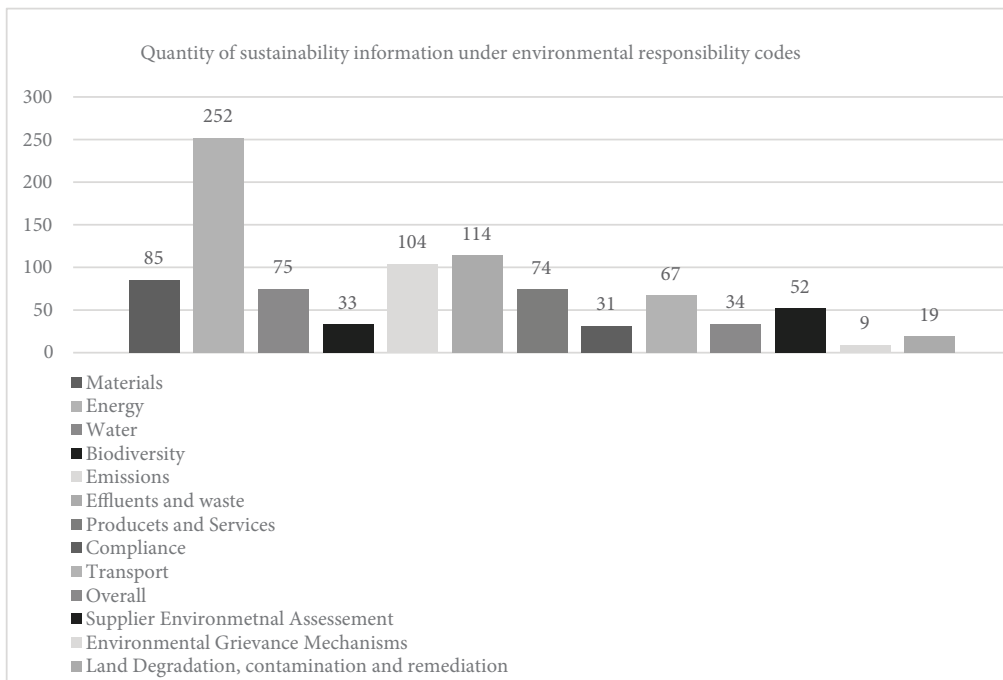


Figure IV. Quantity of sustainability information under environmental responsibility codes

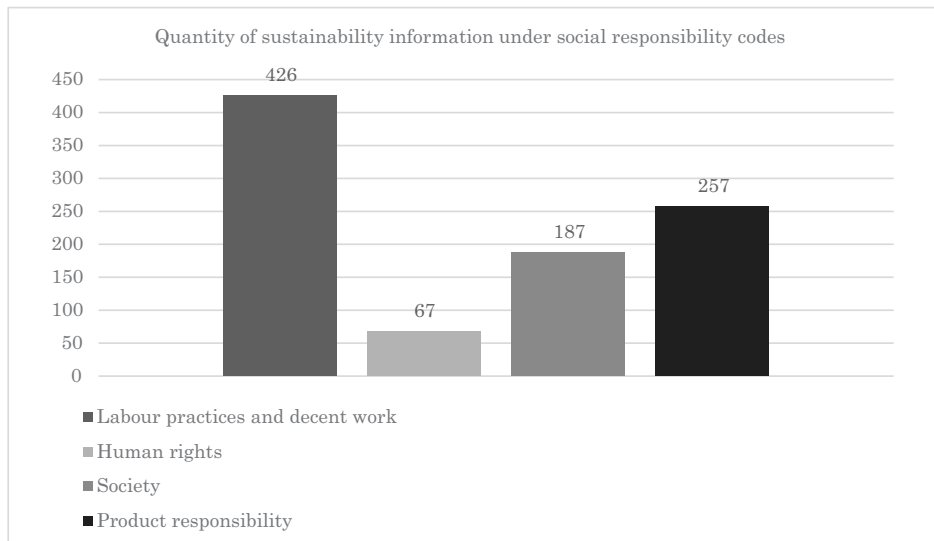


Figure V. Quantity of sustainability information under social responsibility codes

Table III. Quality of information provided in the sustainability reports

Analysis of information types				
Economic Responsibility	Annual reports	Interim reports	Websites	Building presentation
Company 1	1, 2, 3	1, 2, 3	3	1, 2, 3
Company 2	1, 2, 3	1, 2, 3	1, 2, 3	NA
Company 3	1, 2, 3	1, 3	1, 2, 3	2
Company 4	1, 2, 3	1, 2, 3	1, 2, 3	2
Company 5	2,3	1, 2, 3	1, 2, 3	2
Company 6	1, 2, 3	1, 2, 3	1	2
Company 7	1, 2, 3	2, 3	2	2
Company 8	1, 2, 3	1, 3	NA	1, 2
Environment Responsibility				
Company 1	1, 2, 3	1, 2	1, 2, 3	2
Company 2	1, 2, 3	NA	1, 2, 3	2
Company 3	1, 2, 3	NA	1, 2, 3	2
Company 4	1, 2, 3	NA	1, 2, 3	1, 2
Company 5	1, 2, 3	1, 2, 3	1, 2	2
Company 6	2,3	1	2	2
Company 7	1, 2, 3	1, 2, 3	1	1
Company 8	2	NA	1, 2	NA
Social Responsibility				
Company 1	1, 2	3	1, 2	NA
Company 2	1, 2, 3	3	1, 2	1, 2
Company 3	1, 2	1, 3	1, 2	NA
Company 4	2, 3	2, 3	1, 2, 3	2
Company 5	1, 2, 3	NA	1, 2	NA
Company 6	1, 2	1	1, 2	2
Company 7	1, 2, 3	3	1, 2, 3	1, 2
Company 8	1, 2	1	NA	2

1 refers to information type 1 = sustainability aims and values;

2 refers to information type 2 = measures and practices;

3 refers to information type 3 = qualitative and quantitative sustainability performance data.

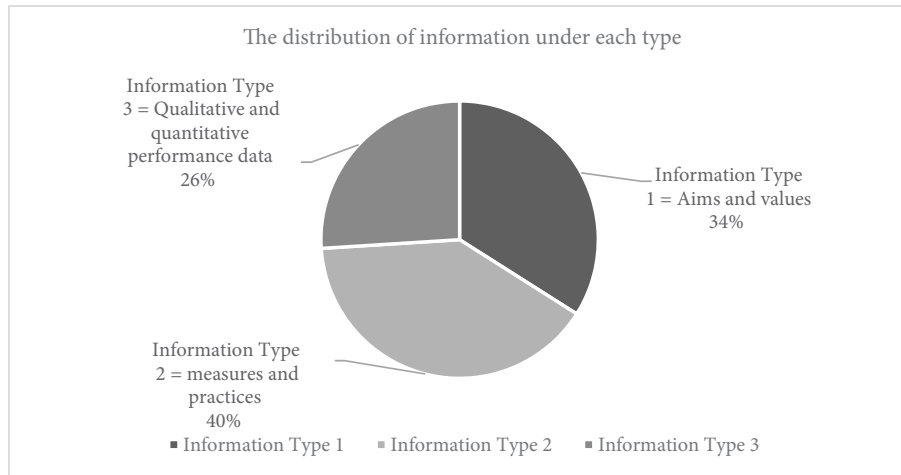


Figure VI. The distribution of sustainability information under defined information types

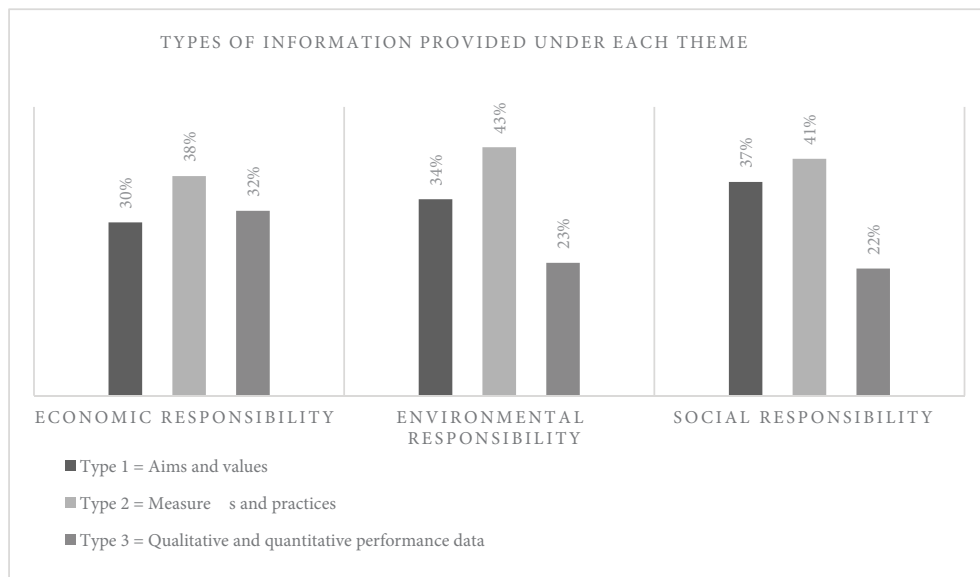


Figure VII. Percentage of information types provided for Specific Standard Disclosures' themes