Responsibility and Transparency Sustainability Report 2021



CUREUS

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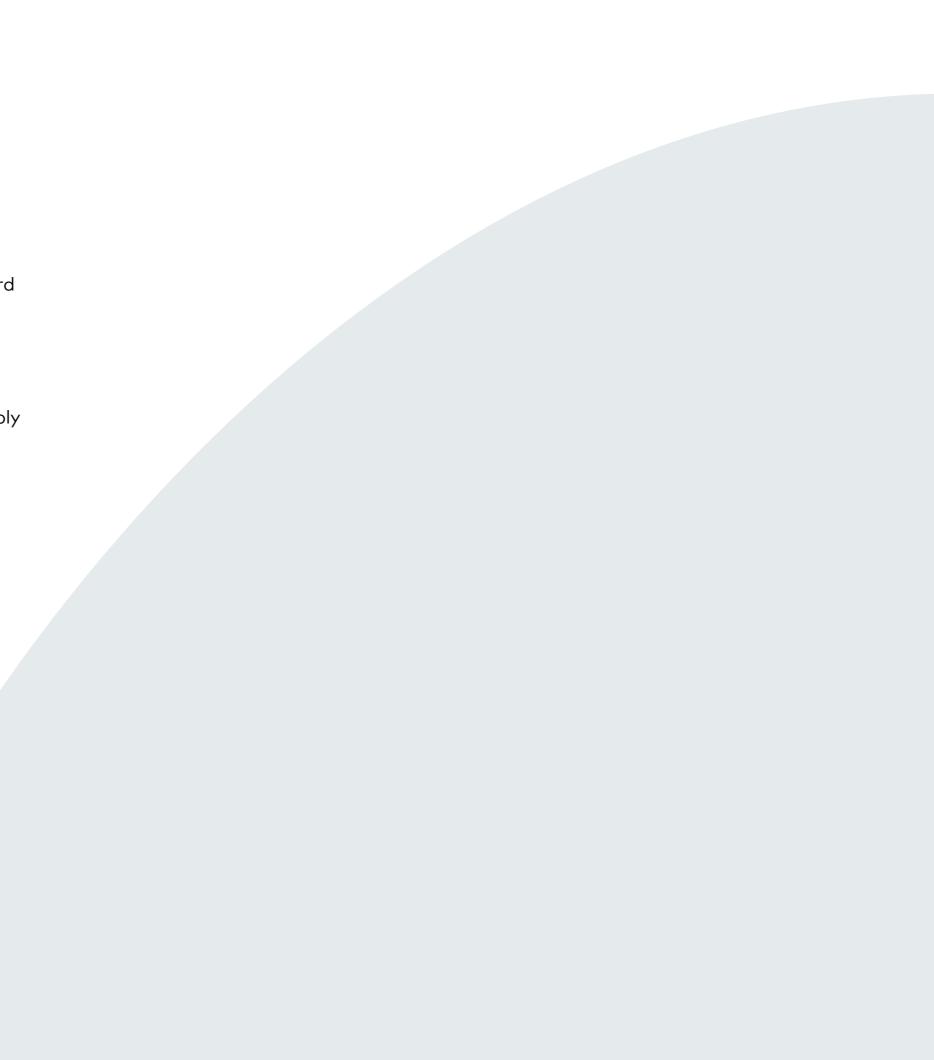
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Dear Readers,

We are a dynamically growing company and we have focused on establishing sustainable structures and processes from day one. Since Cureus was founded in 2020, we have literally been building a business model that allows us to make a positive impact on the environment and society, and which will become even more important in the years and decades to come. After all, as our population ages, so does the number of people who are very old and in need of care. A study by the analysis company bulwiengesa forecasts demand for up to 612,000 additional care places by 2040. Meeting this demand requires modern real estate that both meets the needs of care home residents and fulfils environmental criteria. As we all know, the construction and real estate industry has a key role to play in mitigating the impact of climate change by better stewarding its consumption of energy and resources.

Shaping the development of a more sustainable way of life is one of the greatest tasks of our time. At Cureus, we do not see these framework conditions as a threat, but as an opportunity for profitable growth. With our system approach to the construction of care properties, we have created a flexible and scalable solution that benefits both those in need of care and the environment.



We also go to great lengths to include municipal authorities as partners in our planning processes. For us, standardisation does not mean rigid uniformity; rather, our properties should fit seamlessly into their surroundings, both conceptually and architecturally.

Oliver Sturhahn (CFO), Christian Möhrke (COO) and Gerald Klinck (CEO)

This is the approach that has enabled us to build up a portfolio of 50 long-term leased care properties with more than 5,250 care and assisted living units to date – and in just two financial years. We plan to complete a further 9,600 units by 2026. Our scalable solution is also based on the standardisation of internal work processes and benefits local authorities, operators and care recipients alike by providing modern, high-quality care places and providing them quickly. This productivity is due to our growing team of 150 dedicated employees, for whom we have created a secure and healthy working environment with room for professional growth.

Our system approach is economically and environmentally ambitious. All of our new buildings are designed to achieve the KfW Efficiency House 40 standard. We ensure optimal insulation, resilient building materials and energy generation via combined heat and power plants, photovoltaic or solar thermal energy. We also prioritise brownfield sites in already built-up areas, so that natural surfaces do not have to be sealed. For us, sustainability and transparency go hand in hand as elements of a credible corporate strategy. To this end, we sensitise our employees to compliance issues, audit our suppliers' corporate governance systems, and integrate climate impacts into our risk management system. In this reporting year, our business was also audited by the rating agency \rightarrow Sustainalytics, whose score of 12.2 out of 100 confirms that we have a low financial exposure to potential ESG (environmental, social, governance) risks. The Sustainalytics' analysis also helps us to identify and implement initiatives to further strengthen our resilient business model.

We are committed to a stable development of the cureus and fulfilling our social responsibilities. That is why we have selected eight United Nations' Sustainable Development Goals (SDGs). They have a significant influence on our business as the basis of our own strategic development goals. We have also signed up to the Diversity Charter and applied to join the UN Global Compact.

This sustainability report presents non-financial key performance indicators relating to our performance in the areas of environment, social and corporate governance. It also describes our approach to sustainability, discloses targets and measures, and provides insights into the progress we are making in key areas.

On behalf of everyone at Cureus, we would like to thank you for your interest in our Sustainability Report.

Sincerely

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Gerald Klinck (CEO), Christian Möhrke (COO) and Oliver Sturhahn (CFO)

About this report

[GRI 102-1, GRI 102-50, GRI 102-52, GRI 102-54]

This is Cureus GmbH's second Sustainability Report. This report is designed to provide valuable information on our sustainability strategy for our business partners, employees and investors, as well as for other stakeholders from business, politics and society. We also hope that this report provides communities where we operate with valuable insights into our business. The entire Cureus team has been involved in drawing up this report and the final version has been reviewed and approved by the company's Management Board.

This report outlines our dynamically growing company's aspirations and commitment to sustainable growth in all areas. It illustrates the measures we have already implemented and the goals we have set ourselves for the future. At the same time, it addresses the legal obligations that our company is subject to in various areas.

In this report, we refer to our portfolio of completed properties and our projects under construction. These are categorised as either secured projects or projects under construction (see chart).

Since May 2021, Cureus has pursued a build-to-hold strategy. As a result, we retain ownership of the completed projects and actively manage our own care home

Cureus Portfolio

Projects in planning:

We have secured the plots of land by notarial deed of sale after having conducted in-depth due diligence.

Projects under construction:

We have been granted a building permit and construction is about to start or is already underway. No construction completion notification has yet been issued to the relevant authorities.

assets. Accordingly, from this reporting year onwards, we will also include our property portfolio in our analysis of the sustainability of our organisation.

Consumption on construction sites, such as electricity and water, is again included in this report. As in the previous year, we do not analyse this consumption on an annual basis for reasons of survey methodology and meaningful comparability, but only over the entire project phase, in some cases over several years. The reference periods for the individual KPIs are always stated in the report. In order to avoid counting the same consumption more than once, we only provide data for developments completed in the reporting year (2021: 13 projects, 2020: 6 projects, 2019: 8 projects).

Properties under management

These properties are structurally complete and ready for handover to the operator or already in operation.

We have prepared this report in accordance with Global Reporting Initiative (GRI) standards, the internationally recognised framework for sustainability reporting. This report has been prepared in accordance with the "Core" option. In addition, we have also applied sectorspecific criteria of the European Public Real Estate Association (EPRA).

Cureus expects to publish its next Sustainability Report in summer 2023.





Cureus was founded in the summer of 2020. As of 31 December 2021, our experienced team comprised 124 employees. We are continuously expanding our portfolio of inpatient care and assisted living properties. From the initial concept all the way through to completion, we implement our own optimised standard.

Cureus Milestones

[GRI 102-7]

Cureus is an integrated property company that specialises in developing its own system care home portfolio. As of 31 December 2021, the portfolio comprised 45 long-term leased care properties with a market value of around EUR 780 million. Most of the care properties in our portfolio were built according to our system approach.

> **2020:** The company was founded with 18 employees at launch; following a structured branding process, we settled on the name Cureus GmbH and entered the company in the commercial register.

> January 2021: We expanded our business operations to include general contractor services by merging with two other companies. Our team grew to more than 100 employees as a result.

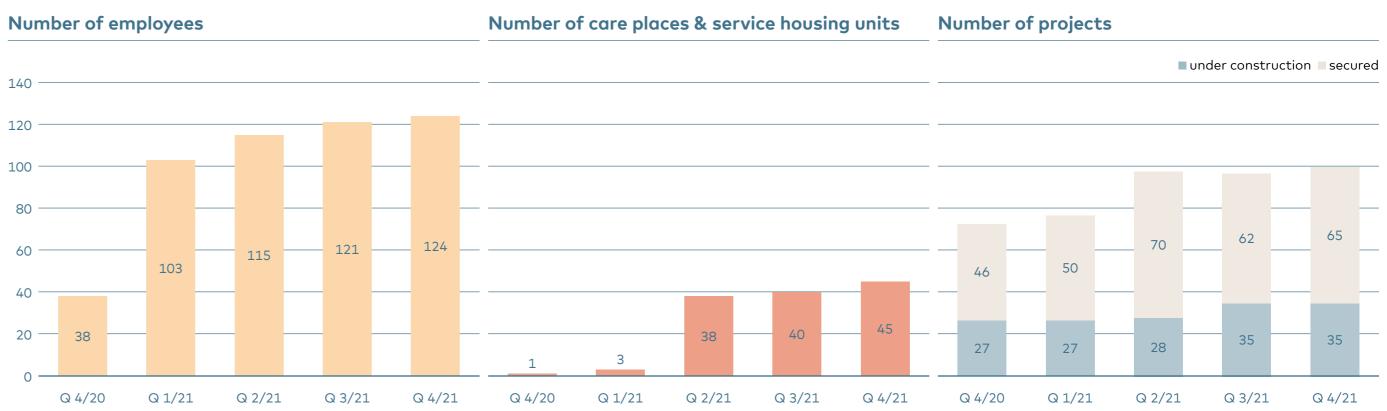
> May 2021: We realigned our corporate strategy and decided to add completed properties to our portfolio in future rather than selling them upon completion.

June 2021: Acquisition of 35 leased care properties and one project under construction with a total of around 3,750 care and assisted living units with a total value of around EUR 620 million.



October 2021: → Sustainalytics rated the risk of material financial impact from ESG factors as low in its initial rating for Cureus.

November 2021: Contract with operating partner Convivo for 11 new senior residences with a total of 1,250 care places by 2025.





System Care Homes

[GRI 102-2, GRI 203-2]

By 2040, 3.5 million people in Germany will be 85 years or older. Statistically, one in two of these over-85s will need a care place. This means that the current shortage of care home places will be further exacerbated. A study by the analysis company bulwiengesa on behalf of Cureus calculates that up to 612,000 new care places will be needed by 2040. At the same time, each federal state imposes different requirements on the construction of inpatient care homes, which results in increased expenditure of time and money. This fragmentation makes it even more difficult to build care facilities for an increasingly ageing society.

In view of this, Cureus has developed a standardised system solution that allows new care homes to be created faster and in a more cost-efficient way. This standard is applicable irrespective of location and is specifically geared to the requirements of care home operators, residents and municipalities. Our uniform approach creates systematically designed care properties that adapt architecturally to individual locations and provides a scalable answer to the constant growth in demand for inpatient care facilities. The German Property Federation (ZIA) recognised our approach as an "Outstanding Innovation" in October 2021.

Creating added value and quality [GRI 203-1, GRI 413-1]

We are continuously adapting the Cureus standard to the dynamic conditions of the care market. The reduced construction, personnel and operating costs on the operating side unlock immense savings potentials, thereby minimising risks for care home operators and maximising the resources available for the provision of care services, thus benefiting not only residents and communities, but also us as real estate investors.

Our flexible standard allows care properties to be developed quickly and where they are most urgently needed, creating new and secure employment opportunities in the communities where they are based. Wherever possible, Cureus also directly or indirectly creates added value by helping to build day-care centres, parks, playgrounds, cycle paths and footpaths.

As an integrated property company that specialises in developing its own care home portfolio, our value creation process comprises three phases:

The first, the planning phase, lays the foundation for the decision to purchase a plot of land or existing property.

Important decision-making criteria include the conceptual planning of a specific property, the acquisition of land and the subsequent detailed planning of the property to be built in accordance with local conditions and specifications. These steps, in particular, are guided by our standardised approach to system care homes and maximise planning efficiency.

During the second phase, construction, Cureus either manages the construction process as a general contractor (GC) or commissions an external GC for this purpose. In both cases, we draw on our long-standing network of partners. After completion of the construction phase, Cureus hands over the turnkey property to the future operator. Here, too, all processes are carried out according to our standards.

As a result of our expanded corporate strategy, a third phase, property management, was added in 2021. We now build care homes for our own portfolio and lease them to professional, national operators from our partner network, who in turn rent out the care places and assisted living units to interested parties. The commercial and technical management of the property portfolio also adheres to the Cureus system approach in terms of standards, processes and partners.

Our Activities and Products

[GRI 102-2, GRI 102-4, GRI 102-6, GRI 102-7]

Our portfolio includes senior residences for full inpatient care, assisted living units, outpatient units, outpatient living groups, and day care facilities. A number of inpatient care places are also used by the operators at their own discretion for overnight, short-term and preventive care and young inpatient care.

Economic performance and targets

[GRI 201-1]

Cureus is active in the property management and construction segments.

174,146,939 Euro

26,019,911 Euro Rental income

Organisational structure

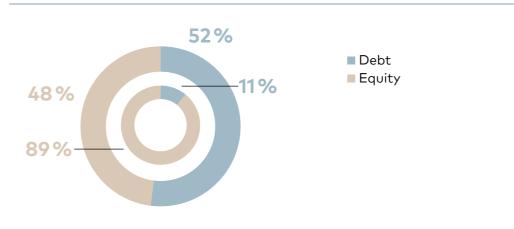
[GRI 102-3, GRI 102-4, GRI 102-5, GRI 102-18]

There are a total of 127 subsidiaries in the Cureus Group (→ Annex). As of 31 December 2021, the company had a dual leadership team consisting of Christian Möhrke as Chief Operating Officer (COO) and Gerald Klinck as Chief Financial Officer (CFO).

The company's registered office under commercial law is in Winsen (Aller) and its operational headquarters are in Hamburg. Offices are located in Hamburg, Marl and Winsen (Aller).

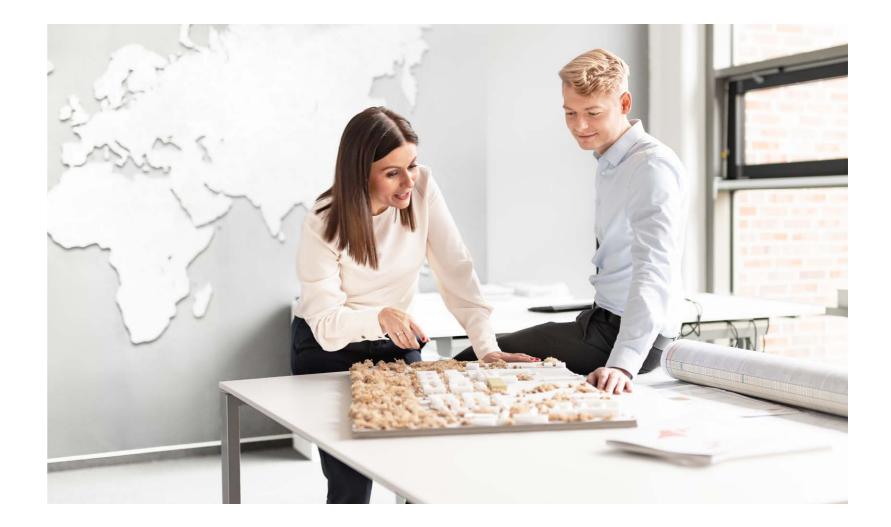
Scale of the organisation – Total capital, divided into debt and equity GRI 102-7

Debt and equity^{1/2}

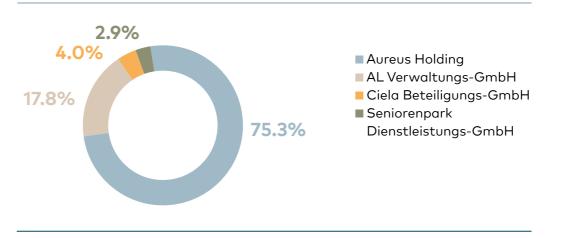


¹ Outer values taking into account the market values of the real estate assets according to the CBRE valuation report.

² Inner values according to HGB financial statements, without taking into account the market values of the real estate assets according to the CBRE valuation report.

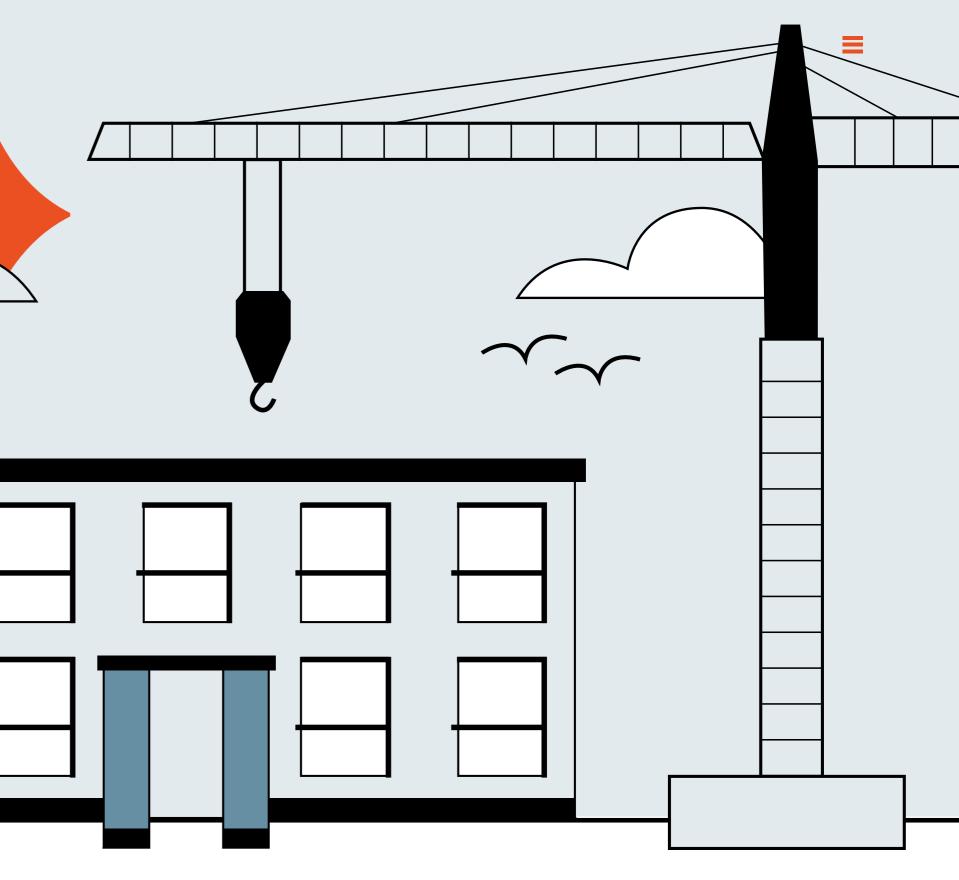


Cureus ownership structure



Our Approach to Sustainability

Cureus has taken on an important social task. We are a care home property portfolio holder with an energy-efficient portfolio. In addition, we are constantly creating new care homes with high residential quality to complement our portfolio. From the very beginning, we have pursued the goal of dovetailing our vision of the future of care with a commitment to sustainability. To this end, we have identified key material topics which we consider within our business model.



Material Topics

[GRI 102-29, GRI 102-40, GRI 102-42, GRI 102-44, GRI 102-46]

As a property investor specialising in inpatient care homes, we are determined to play our part in creating a low carbon future. We provide fresh impetus and solutions to satisfy growing demand for care places while being mindful of our environmental, social and economic responsibilities. After all, we are well aware that the real estate industry can make a major contribution to achieving global climate targets.

Our system care homes have created a uniform construction standard for the care market, respecting both environmental aspects and the specific needs of operators, local authorities and residents.

From day one, we have oriented our business model towards ESG criteria, which include environmental goals, social standards and effective corporate governance guidelines. In a materiality assessment, we have identified the areas of our business that have the most direct impact on our stakeholders, society and the environment. Based on this analysis, we have defined the key focal points for our sustainability management and reporting.

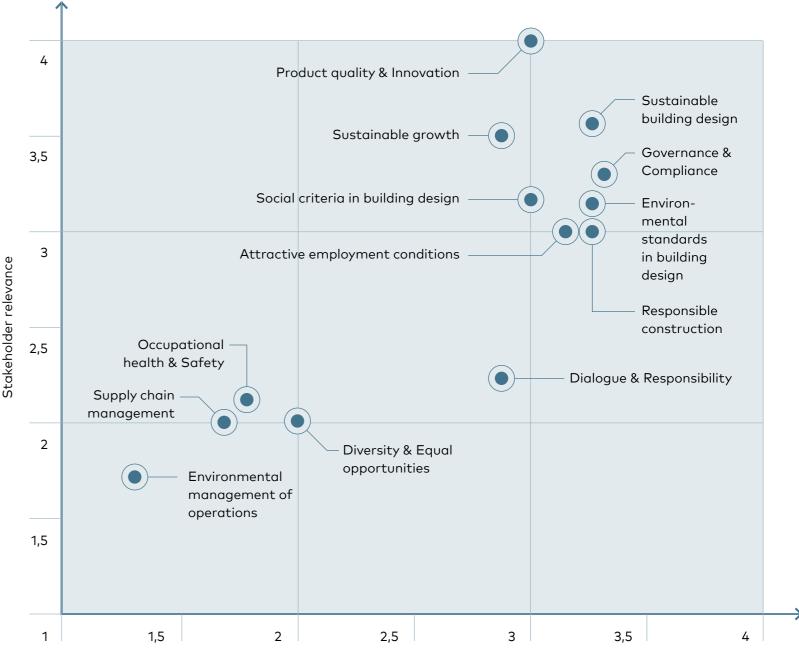
We focus on three areas of action: "Forward-looking corporate management," "Sustainable value creation," and "Responsible employer."

Through interviews with internal and external experts, we have determined the relevance of the individual topics to our most important stakeholders: investors, construction partners, operators, employees, owners, politicians and municipalities. In order to assess the environmental and social impacts of our business, we conducted an online survey in which employees from various departments participated.

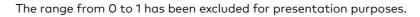
The results of this materiality assessment were presented and discussed by the Management Board in a workshop. Based on this extensive consultation, the materiality matrix for Cureus is as follows.

Materiality matrix











The interviews we conducted with stakeholders enabled us to define their expectations of us with regard to nonfinancial quality criteria. They also gave us a clear picture of what they see as the main business challenges and opportunities for Cureus. We strive to meet the requirements of our sustainability targets (\rightarrow see table Sustainability Goals). This includes, for example, the collection of data on specific KPIs, which enable us to measure and manage the impacts of our sustainability activities.

Our Contribution to the Global Sustainability Development Goals

[GRI 102-12]

Cureus' commitment to sustainable action will be aligned with the global Sustainable Development Goals, which were adopted by the United Nations in autumn 2015. These 17 goals provide businesses, politicians and society with pathways for sustainably shaping the topics of health, climate and the cities of the future, among others, through to 2030. In this reporting year, we organised a series of discussions involving the Management Board, team leaders and interested employees and selected eight SDGs on which our business operations have a significant influence. In a structured process, we will define measures and development potential for each goal this year (→ see table Sustainability Goals).

As a still young company on a growth course, we assume that our steps in this area, which are still small today, will develop further as we become more professional and larger.



Sustainability within our Organisation

[GRI 102-18, GRI 102-29, GRI 102-31]

We are committed to firmly anchoring our ESG goals and measures at the core of our company. We defined responsibilities for this in 2021. The Management Board is responsible for the economic, environmental and social impacts of our business operations and works in collaborates closely with our shareholders in this regard. All managers are regularly updated on emerging sustainability issues and in turn convey these to their teams. The Corporate Communication team is responsible for managing this process.

In support of the further development of our organisation, we have set ourselves goals for every financial year. We provide annual updates on our progress towards achieving these goals.

The table shows which goals from the last sustainability report have been fully or partially achieved as of 31 December 2021 and which topics will be continued. New goals for the future have also been included.

Goal

OUR SUSTAINABILITY APPROACH

With the expansion of the business model to include management of finished prop dance with GRI and EPRA are also to be determined and reported in relation to the

The construction of further care homes is expected to create around 9,600 new ca creating relevant infrastructure.

A sustainability report is to be prepared and published annually.

Stakeholders' expectations of Cureus are constantly analyzed and checked for fea

Stakeholder surveys are conducted on a regular basis.

Concrete targets and measures for sustainability activities are defined.

Relevant SDGs from the UN catalog and related goals are defined and pursued.

Elaboration of further measures based on the eight defined SDGs

An orderly process is being established and successively expanded for the sustaina

Membership in other associations is being sought.

Cureus signs the UN Global Compact.

FORWARD-LOOKING CORPORATE GOVERNANCE

A whistleblower system is established.

The formulation of a comprehensive tax strategy takes place.

A tax compliance management system is established.

A risk management system and an internal control system are established.

Employees are trained on compliance topics in line with their activities.

In the future, management compensation is to be linked to sustainability aspects.

A code of conduct for employees will be drawn up and published.

A code of conduct for essential suppliers will be drawn up and published.

	Degree of achievement	Timeframe	SDGs
operties, sustainability indicators in accor- he real estate portfolio.	~	continuously	
are and assisted living units, thus		2026	9 million 11 millionarth Railea
	~	continuously	12. minute incoments CO
asibility.	~	continuously	
	~	next structured survey in 2024	
	✓	continuously	
	✓		
		continuously	3 minutesia → √ ◆ ♥ ♥ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★
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ability organization within the company.	✓		
	\checkmark		
		2022	
	\checkmark		
	\checkmark		
		2022	
	50%	will be completed in 2022	
	75%	100% until 2022, then continuouslyly	
5.		from 2022	
	✓		
	✓		

Goal

SUSTAINABLE VALUE CREATION

The number of renewable energy systems (e.g. solar thermal, photovoltaic, CHP wi More such systems will be installed in the future.

The possibility of using only green power at future construction sites is being invest

The offices of Cureus are to be supplied with green electricity.

In the future, general contractors are to collect data on energy and water consump

The next sustainability report will show the quantities of the most important build tem care property.

For the building inventory, the physical and climate risks of the respective locations

RESPONSIBLE EMPLOYER

At least one performance review is held annually with all employees.

Online training on occupational health protection is provided.

Occupational health screenings (eye tests, etc.) are offered.

There will be an employee satisfaction survey.

A compensation guideline based on International Labor Organization (ILO) criteria

More employees will receive variable remuneration to participate in the company's

Addressing young talent in schools and colleges.

Cureus establishes a diversity officer.

Cureus becomes an apprenticeship company.

Degree of achievement	Timeframe	SDGs
~	from now on continuouslyly	7 standard ************************************
50%	2022	7 exercise internet i
	as of 2023	7 STREAM 13 2283 13 2283 15 200
50%	from 2022	
~		
	until 2024	13 ann •••••••••••••••••••••••••••••••••••
/5%	100% from 2022, then continuouslyly	
~	continuously	3 metalene
~	continuously	3 sevenisie _√∕∳
	2022	
	2022	5 titler S titl
	From 2022	
	From 2022	
	From 2022	5 S
	From 2024	
	✓ 50% ✓ 75% ✓	✓ from now on continuouslyly 50% 2022 as of 2023 50% from 2022 ✓ until 2024 75% 100% from 2022, then continuouslyly ✓ continuouslyly ✓ continuously 2022 2022 From 2022 From 2022 From 2022 From 2022

Stakeholder Engagement

[GRI 102-21, GRI 102-40, GRI 102-43, GRI 415-1]

Our entrepreneurial actions are determined by political and legislative framework conditions. Therefore, it is imperative that we involve both political representatives and other relevant stakeholders in our care home projects. Cureus' major stakeholders are our employees, the operators of our care homes and the local communities in which the properties are located (→ Material Topics).

Before we purchase a plot of land or acquire an existing property, we examine every potential acquisition in consultation with our operating partners and enter into an open dialogue with local stakeholders. In discussions with political representatives, municipal authorities and, if necessary, neighbours, we clarify construction-related issues, including, for example, the design of the property's facade, access roads, the location and orientation of the building and the maximum buildable area. As soon as we have been granted a building permit, we engage with local communities via the local press and hoardings around the construction site. In the course of every project, we engage in further dialogue, for example with local initiatives and associations. In the reporting year, we engaged with stakeholders as and when the need arose. Regular construction meetings are held with the general contractors and subcontractors working on each project. We meet with our operating partners once a month to discuss current issues. One of the topics we

discussed is satisfaction with the properties from the point of view of employees and residents.

Cureus is an apolitical organisation and does not participate in political activities. Furthermore, Cureus does not make donations or other contributions to political parties or institutions. In 2021, we adopted a binding internal guideline to this effect.

Membership of associations and initiatives [GRI 102-12, GRI 102-13]

For us, engaging with our stakeholders also means helping to shape industry-relevant topics and standards. That is why we are:

- a member of the Administrative Employer's Liability Insurance Association
- a member of the Chambers of Industry and Commerce (IHK), Lüneburg-Wolfsburg
- a member of the German Property Federation (ZIA)
- a signatory of the Diversity Charter. We also plan to appoint a person responsible for diversity initiatives in the current financial year
- applying to join the UN Global Compact 2021 (confirmation from the UN not yet received)

For 2022, we aim to become active in further associations.



Commitments at universities

One Cureus employee works as a lecturer at the University of Applied Sciences in Coburg, where he teaches aspiring architects and engineers about structural and formal project management, among other things. Cureus' system care home solution serves as a methodological example and is presented on the basis of specific case studies involving Cureus construction projects. With this knowledge transfer, Cureus promotes construction engineering solutions that are geared to both economic efficiency and social value. At the same time, the company cultivates relationships with young talent and potential employees. With this in mind, further school and university partnerships are currently being explored as the company seeks to attract the next generation of industry professionals. Plans are also being developed to participate in university fairs, which would allow Cureus to present itself as an attractive employer.

Forward-Looking Corporate Governance



We are a young brand with an experienced team that has its sights set firmly on the future. We target long-term economic success in combination with making a positive contribution to society. Our corporate governance therefore prioritises forwardlooking measures, risk management and compliance with legal requirements.

Responsible Corporate Governance

[GRI 102-16]

We are committed to the principles of the Institute for Corporate Governance in the German Real Estate Industry (ICG) and act accordingly. The principles are based on the German Corporate Governance Code and require, for example, companies to be managed by competent bodies and to communicate transparently.

Governance structure

[GRI 102-18, GRI 102-35]

Our governance structure currently consists of three levels: the Management Board, the Department Heads and the Team Leaders. The Management Board is responsible for defining the purpose, values and strategy of our organisation and is accountable to the owners of our company. It is also responsible for the economic, environmental and social impacts of our organisation (→ Sustainability within our Organisation). In order to further strengthen this responsibility, we are committed to establishing performance criteria related to defined sustainability criteria in the remuneration of the Management Board.

Raising employee and supplier awareness

[GRI 205-2, GRI 205-3, GRI 206-1, GRI 307-1, GRI 419-1, GRI 412-2] Our corporate culture is based on respect, trust and a sense of responsibility. It is a matter of course for our employees to comply with all legal and operational guidelines. The same applies to our suppliers, who are obligated to comply with all relevant laws and standards in the contracts they conclude with us.

All of our employees complete training courses on compliance topics annually. These courses also address human rights policies and procedures. The aim is for all employees to have undergone compliance training tailored to their area of work by the end of 2022 and in each subsequent year.

We have also established a whistleblower system, which allows employees, suppliers and other business partners to highlight areas of concern to us and make suggestions for their remediation. The whistleblower system is accessible via \rightarrow our website. Cureus handles all information confidentially and responsibly. In this reporting year, no such concerns were registered.

There were also no cases of non-compliance with legal regulations and no violations due to corruption or anticompetitive behaviour in this reporting year. The same is true of environmental laws and regulations. The prevention of unlawful activities such as bribery and corruption is an essential function of corporate governance

Guidelines for employees and suppliers

In this reporting year, we created and published an Employee Code of Conduct. We also prepared a Supplier Code of Conduct, which has been integrated into our procurement process. With these binding Codes of Conduct, we aim to ensure that economic, environmental and social aspects are considered by all stakeholders during the design, planning and construction of our properties.

at Cureus. The Anti-Corruption Policy and our Employee and Supplier Codes of Conduct set out our zero-tolerance policy towards possible violations. Responsibility for compliance rests with the Management Board.

Establishing compliance

Companies that operate in the real estate and construction industry are required to comply with numerous laws and regulations, many of which are relevant to us as portfolio managers and "build-to-hold" investors, includ-

ing where we take on the role of general contractor (GC). Breaches of legal requirements designed to safeguard economic, social and environmental considerations during the planning, construction and operation of our properties can have a material impact on the environment and public health. In such cases, our company could also suffer reputational damage and lost revenues. Therefore, compliance with legal requirements is an integral part of everything we do: Our standard for system care homes has been designed to satisfy all building requirements in all federal states across Germany (\rightarrow System Care Homes). As a result, we are able to minimise the risk of incidents of non-compliance in our operational business in particular, including environmental compliance. The Management Board is responsible for compliance and regularly consults with the Department Heads, whose teams are informed accordingly and implementation is monitored.

Protecting data

[GRI 418-1]

We provide services that require us to process a limited volume of data from our business partners. We also process and store the personal data of our employees and job applicants in accordance with current data protection legislation. A group-level Data Protection Officer ensures compliance with all such regulations. In this reporting year, there were no complaints relating to breaches of data protection or loss of data. Data protection also plays an important role in the compliance training courses we offer to all employees.

Paying taxes responsibly

[GRI 201-1, GRI 207-1, GRI 207-2, GRI 207-3]

Cureus operates exclusively in Germany and is therefore subject to German tax law. Cureus complies with all tax law requirements. Responsibility for tax matters is borne by the Management Board. We also employ the services of external tax consultants. Since Cureus was founded in 2020, we have been fine-tuning our tax affairs to ensure that the resulting financial, regulatory and business impacts are proportionate. In doing so, we always consider the potential view of the tax authorities in order to generate sustainable value and reduce risks. Cureus is currently planning the introduction of a Tax Compliance Management System, which will also be implemented in all subsidiaries. This system will help us to safeguard compliance with all applicable tax regulations and prevent possible legal violations. The Tax Compliance Management System is to be finalised and introduced in 2022 and will apply in all future reporting years. The tax strategy we implemented in 2021 ensures that legally permissible tax arrangements are employed in line with the company's overall strategy. However, we do not take disproportionate risks with our tax planning. In this reporting year, Cureus paid corporate income taxes of taxes of



EUR 686,298.11 according to the German Commercial Code (HGB) financial statements.

Avoiding and managing conflicts of interest

[GRI 102-25/Gov-Col]

Conflicts of interest may arise during the course of any business activity. Conflicts of interest arise when a party has competing interests or loyalties and the pursuit of one interest unavoidably involves the harming of another interest, often as a result of sizeable gifts, disproportionate contributions in the form of donations and sponsorships, and inappropriate lobbying. In order to avoid and manage such conflicts of interest, the owners and the Management Board determine whether a conflict of interest exists in relation to upcoming decisions or in ongoing processes. No conflicts of interest were identified in this reporting year.

Establishing a Risk Management System

Like any company, Cureus is exposed to a variety of risks. That is why, since our founding in 2020, we have placed great emphasis on identifying, assessing, and managing internal and external risks. We are currently establishing a Risk Management System and an Internal Control System. Both systems are to be completed in the 2022 financial year. With these and other measures, we are pursuing the goal of proactively identifying, managing, and mitigating significant risks – including sustainability-related risks.

Key sustainability-related risks and opportunities [GRI 102-15, GRI 201-2]

We define risks as incidents that make it difficult or impossible for us to achieve our strategic or operational goals. These risks also include sustainability-related risks, such as resource scarcity and extreme weather events.

We are well aware of the risks and impacts of climate change. A significant proportion of global greenhouse emissions can be attributed to the real estate sector. Our industry therefore has a crucial role to play in mitigating climate change. In light of this, our stakeholders

Seniorenresidenz Delmenhorst Wir sind für Sie da und heißen Sie Herzlich Willkommen.

rightly have high expectations of us. We welcome the growing interest in sustainable and environmentallyfriendly real estate – in particular on the part of politicians, society and the capital market – because environmental requirements are already firmly anchored in our system care home standard. We focus on the construction of energy-efficient buildings in accordance with the KfW Efficiency House 40 standard (→ Planning environmentally-friendly buildings).



Cureus is also well placed to quickly adapt to other structural changes. Should new building regulations be introduced in individual federal states, our standardised approach enables us to respond efficiently. This gives us a competitive edge. We are also constantly developing our standard beyond the minimum legal requirements in order to enhance our contribution to protecting the environment. For example, we are already committed to further increasing the use of photovoltaics, solar thermal energy and sustainable building materials in the future.

Managing Suppliers

We always work hand in hand with our partners in the construction industry. Our approach is based on our standardised building specifications, construction contracts, and processes. Benefiting from long-term partnerships with our permanent supplier base, we have achieved a high level of supplier security and guarantee consistent quality in all of our system care homes. In terms of processes relating to our portfolio of care homes, it is primarily the care home operators, as lessees, who are responsible for managing suppliers.

Our supply chain

[GRI 102-9]

Every single component of our supply chain is subject to the Cureus standard and thus always follows the same procedure. The most straightforward way to present the partners we work with along our supply chain is to consider the individual project phases: When acquiring land, we rely on our own acquisition team and a network of more than 150 real estate brokers. During the property assessment, project planning and construction preparation phases, we work with an established team of architects, planners, and specialist engineers. This close collaboration allows us to ensure that our system approach is both adhered to and constantly refined. For the construction of our projects during the reporting year, we primarily appointed external GCs via tendering processes. In early 2021, we integrated two GCs into our company. As a result, we have secured valuable construction capacities and will be able to act as a GC ourselves more frequently in years to come. We are already acting as GC for 35% of our projects under construction.¹

Every single component of our supply chain is subject to the Cureus standard and thus always follows the same procedure. The most straightforward way to present the partners we work with along our supply chain is to consider the individual project phases: When acquiring land, we rely on our own acquisition team and a network of more than 150 real estate brokers. During the property assessment, project planning and construction preparation phases, we work with an established team of architects, planners, and specialist engineers. This close collaboration allows us to ensure that our system approach is both adhered to and constantly refined. For the construction of our projects during the reporting year, we primarily appointed external GCs via tendering processes. In early 2021, we integrated two GCs into our company. As a result, we have secured valuable construction capacities and will be able to act as a GC ourselves more frequently in years to come. We are already acting as GC for 35% of our projects under construction.

What we expect from our suppliers

[GRI 308-1, GRI 414-1]

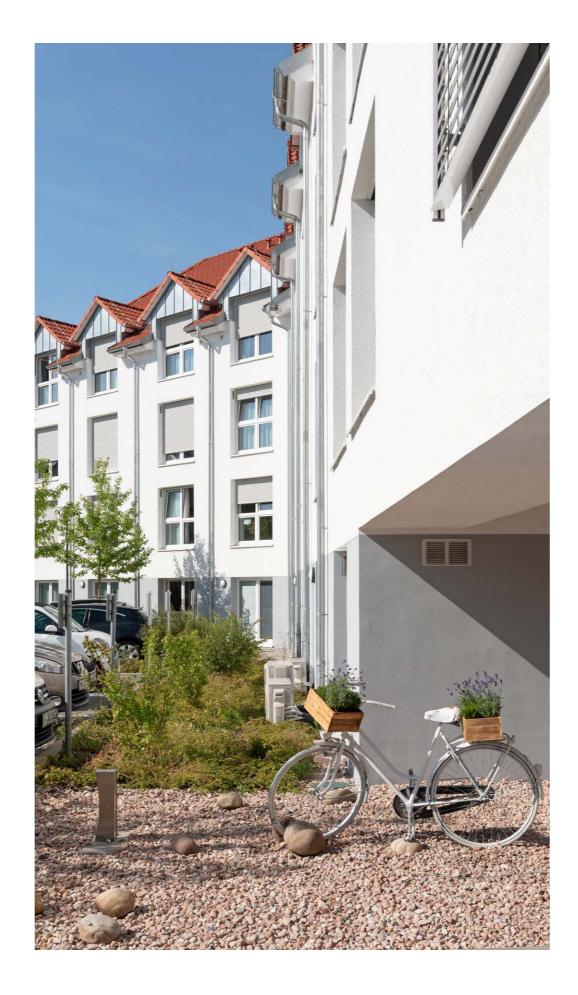
We expect all of our suppliers to comply with both technical requirements and social/environmental standards. We therefore contractually obligate them to comply with all current technical regulations, including guidelines on occupational health and safety and environmental protection. In addition, they must ensure that they comply with all applicable laws, pay at least the statutory minimum wage to their employees and prove that they comply with labour law requirements, in particular applicable tax and social security law. Cureus verifies this for each subcontractor on the basis of standardised checklists. For projects managed by an external GC, the latter ensures compliance with the specifications.

Supporting regional economies

[GRI 204-1]

We source many planning and construction services from local suppliers in the regions around our projects. We define local suppliers as having their registered offices in the federal state in which our construction site is located. If the construction site is located in a postcode area on the border between two or more federal states, suppliers from the closest postcode area in the neighbouring state are also classed as local. Under this definition, 72% of suppliers involved in 12 of the 13 completed projects in 2021 were local suppliers (2020: 65% on 5 completed projects). In one case, the volume of the project budget going to local suppliers was 49%, in another it was 31%. The share of locally contracted suppliers refers to all suppliers contracted during the entire construction period; local administration and mandatory local suppliers are excluded.

For the planning of the respective projects and the purchase of special components, such as prefabricated bathrooms, kitchens and lifts, we always choose the same manufacturers and suppliers, irrespective of the location. This ensures the consistent quality of our standard.



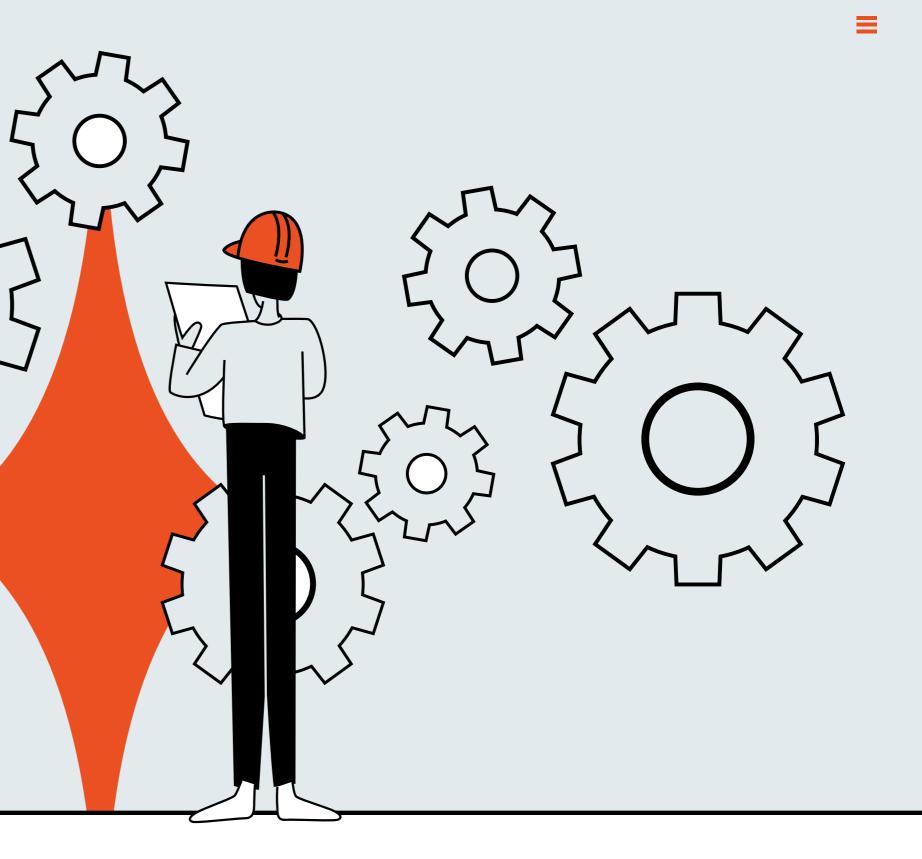
Procuring materials responsibly

In order to better understand our supply chain, it is first and foremost important to recognise that Cureus does not normally procure and materials directly – except small volumes of office materials. On our construction sits, the GC commissions the individual trades to procure the necessary materials. As we mainly use standardised contracts, uniform testing and monitoring processes and our standard building specifications for system care hoes during the planning and construction phases, we always ensure complete adherence to the Cureus standard (→ System Care Homes).

Our standard building specifications set out, among other things, which materials are to be procured and in what quantities. In some cases, we define specifically approved products. All building materials must comply with the standards and regulations applicable in Germany. In addition, our Supplier Code of Conduct (→ Raising employee and supplier awareness) includes criteria for the procurement of building materials.

Sustainable Value Creation

We take responsibility for our care properties – from the initial concept to completion and management. We consider the needs of operators, residents and municipal authorities. At the same time, we design our buildings to be climatefriendly and ensure the careful management of resources during construction. The Cureus standard is the cornerstone of our commitment to sustainable value creation.



Growing portfolio of Efficiency House standard newbuilds

With its systematically designed care home properties, Cureus pursues a holistic approach to value creation that also allows environmentally and climate-friendly solutions to be implemented economically. As a responsible investor, we are expanding our portfolio by integrating buildings that are as sustainable as possible. This ensures that every new property in our portfolio takes us one step closer to our climate targets and at the same time reduces resource consumption during operation. In addition, together with our care home operator partners, we initiate measures to generate energy and heat in order to advance ecological goals on the supply side as well.

Cureus aims to design and build all of its new care homes to the Kreditanstalt für Wiederaufbau (KfW) Efficiency House 40 standard. Of the 45 existing properties as of the reporting date of 31 December 2021, 36 meet the Efficiency House 40 standard and two meet the Efficiency House 55 standard; no certificates are available for seven purchased care homes. Properties that meet this standard require 60% less energy than is allowed under the German Energy Saving Ordinance (EnEV). This means, for example, that all of our properties are well insulated and that all

Primary energy requirements of the Cureus property portfolio¹

in kWh/m²a	2021
Average total primary energy requirement	20.2
Average primary energy requirement KfW 40 properties	18.8
Average primary energy requirement KfW 55 properties	38.1

 $^{1}\mbox{Data}$ were available for a total of 38 properties, incl. 36 KfW40 and two KfW55 properties.

external building elements, such as windows and doors, are fitted with thermal insulation glazing. Only if the KfW 40 standard is not feasible due to local conditions do we build our properties according to the somewhat lower KfW 55 standard. This is the case, for example, if a building has to be connected to a district heating network that runs on fossil fuels. In such situations, Cureus has no alternative, although we nevertheless take steps to optimise the energy efficiency of the care home by installing photovoltaic or solar thermal systems to compensate where possible.



Respecting Stakeholders

[GRI 203-1, GRI 413-1, Comty-Eng]

Care home operators are our primary stakeholders. It is essential for us to understand their requirements as well as those of their residents and care staff. Only then can we develop a property that meets everyone's needs. That is why we maintain such close relationships with our care home operators – throughout the entire construction phase and during operation.

As early as the property analysis stage, we have a clear focus on the future residents and staff of the care property. Since our goal is to enhance quality of life for residents and create an attractive working environment for carers, we evaluate the potential location according to defined criteria. In particular, we value a well-developed infrastructure with shopping and leisure facilities and easily accessible medical care services. We also make sure that a building is within walking distance of public transport and that the necessary number of parking spaces can be provided. Against the background of increasing e-mobility, we also want to equip more parking spaces with charging points in the future. Another aspect of stakeholder engagement is our early consultation with local political bodies and municipal authorities in order to discuss potential planning issues before any plot of land is acquired. These issues include, for example, developable areas, facade designs and care capacities. Together with these stakeholders, we present our ideas and listen to their suggestions. Based on this dialogue, we adjust our planning. As the project progresses, we remain in close consultation with politicians and municipal authorities.

We are aware that a construction project can have positive and negative impacts on the local area and therefore strive for an open dialogue with all stakeholders. This is the only way to develop solutions that add value for all stakeholders. On all of our construction sites, we always take care to keep dust, noise and traffic to a minimum. We also design our properties to include new dining options and personal hygiene and well-being facilities, which can be used by the new care home's neighbours once they are operational. These amenities include, for example, restaurants, cafés, hair-dressing or chiropody salons. The extent to which such an open concept is subsequently implemented in practice, however, does depend on the respective operator.



We also consider the needs of local communities independently of the construction of our care home properties. For example, we often also create footpaths, cycle paths, car parks, and green spaces for public use. We are also happy to integrate daycare centres, pharmacies and doctors' surgeries into our plans at the request of municipal authorities.

The construction project manager is responsible for engaging with local communities and is the first point of contact for all construction-related concerns, ensuring, for example, that each construction site is clearly signposted and that Cureus is identified as the point of contact.

Designing Sustainable Buildings

From the moment we start to design and plan a property, we identify a range of environmental aspects in order to minimise the negative impact of our care homes on the environment. Among these aspects, we focus particularly on the high energy efficiency of our buildings. In terms of sustainability, we also prefer to develop our properties on brownfield rather than greenfield sites and strive to use water and other resources as sparingly as possible.

Planning climate-friendly buildings

[GRI 302-5, Cert-Tot]

The real estate industry has a crucial role to play in achieving the goals of the Paris Climate Agreement. Cureus is committed to fulfilling this mandate for future generations. As a result, we design and build all of our properties to meet KfW energy efficiency standards. By making buildings more energy-efficient and using renewable energy sources we as part of the real estate sector can help to achieve significant reductions in greenhouse gas emissions.

Twelve of the projects we completed in the reporting year meet the KfW 40 standard. One project was built to the KfW 55 standard. Compliance with the standards was certified for all of our new-build properties by external energy efficiency experts working on behalf of the KfW. The primary energy requirement of the 13 projects completed in the reporting year averaged 20.2 kilowatt hours per square metre per year. We design our properties in such a way that hot water is only kept in the required quantities during operation. This enables us to reduce the energy required to heat water and keep it warm. In addition, we equip our properties with LED lighting and public toilets with motion detectors. In addition, some of our completed care homes already have photovoltaic or solar thermal systems (each installed in 1 property), heat pumps (1 property) and combined heat and power plants (CHP, 36 properties), including some with biogas firing. We want to make even greater use of these systems in future properties. However, any such decisions need to be supported by the operator. The same applies to the consideration of whether the property should later be operated with environmentally-friendly electricity and gas.

Using water carefully

[GRI 303-1, GRI 303-2]

Water is a precious commodity. That's why we design all our buildings, wherever possible, to allow rainwater to drain directly onto the property and thus return to the groundwater. If natural drainage is not possible, we discharge the rainwater into the appropriate sewer system. However, this can be overloaded during heavy rainfall events. To retain rainwater temporarily, we create retention areas in the outdoor facilities on the property or cover flat roofs of our care properties with gravel or extensive planting. This also benefits the micro climate on site.

Options for more sustainable energy supplies

Energy and heat efficiency play a major role in all Cureus projects. For ex-ample, as part of the upcoming project in Verl, Cureus is discussing several options for a more environmentally-friendly heating system with an industrial partner. A first idea is to use a combined heat and power plant (CHP) for 60 percent of the base load in winter and to cover 40 percent with a pellet condensing boiler. In a second approach, two small CHP units would be installed instead of one large unit to avoid overproduction and thus an en-ergy surplus, especially in summer. The third option would be a combination of a heat pump, solar thermal/ photovoltaics and district heating. Economic feasibility studies for each of these three approaches are underway and a final decision has not yet been made.

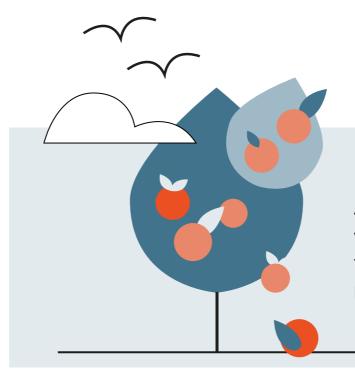


We also consider the wastewater that will be generated by future care home operators during the planning of our properties. In order not to put an additional strain on the local waste water system, kitchen waste water, for example, is precleaned by grease separators before it is discharged into the local waste water disposal system. Disposal is carried out according to the specifications of the city or municipality.

Prioritising brownfield projects

[GRI 304-2]

For the development of a sustainable property, the appropriate building site plays an important role. Should the property be constructed on a previously developed area (brownfield) or on an undeveloped area (greenfield)? Brownfield sites are preferable for various reasons, especially because they are usually in urban locations and are already well connected to public transport and local infrastructure. The reuse of previously developed areas also avoids the development and sealing of further natural areas. This re-use protects biodiversity and the water cycle, among other things. In addition, it is usually associated with a lower overall use of resources. Therefore, we avoid unnecessary resealing or site clearance. For some projects, however, resealing or site clearance is unavoidable. If trees have to be removed, we implement compensatory measures in accordance with legal requirements. Ten of the 13 projects completed in 2021 were on brownfield sites and three projects were on former farmland (2020: 5 of 6 were brown-field projects).



Preserving biodiversity

[GRI 304-2, GRI 304-3, GRI 304-4]

We comply with legal guidelines in all of our projects in order to protect the local flora and fauna. Building applications are usually forwarded within the municipal authorities to the relevant nature conservation authority for review. If necessary, we appoint external experts to review our plans. If requested by municipal authorities, we offset the impact of our construction projects via renaturation projects.

None of the projects completed in the reporting year had a negative impact on protected species; the same applies to the previous year. In 2021, for example, we installed bat and bird nesting boxes at a number of our projects, both in response to municipal requests and at our own initiative. None of the projects we completed in 2020 and 2021 are located in water or nature conservation areas. At every opening we donate an apple tree for the garden planting.

An apple tree for every new property

With each completed project, Cureus presents the operator with an apple tree during the handover ceremony. The planting of these little trees can then be celebrated with the first residents and their relatives. As the years pass, the trees will not only provide residents with shade and oxygen, they will also supply them with healthy and delicious fruits.

Conserving resources

Our properties feature certain prefabricated elements such as sanitary modules, windows, stairs and lifts, which not only reduces the construction time but also the use of resources. This is because suppliers who specialise in the production of prefabricated parts can work much more efficiently and thus conserve resources than if each element had to be specially made on each construction site. The construction site manager and the head of construction and project management are responsible for the efficient use of resources. In the reporting year, we incorporated the objective of conserving resources into our codes of conduct for suppliers and employees (→ Raising Employee and Supplier Awareness).

By setting up fresh food kitchens and in-house laundries in our care homes, we reduce the volume and impact of delivery traffic during building operation.

Planning comfortable living environments

Cureus care homes are tailored to the specific requirements and needs of care home residents. We achieve this by implementing the Cureus standard, which complies with or exceeds local building requirements and care home laws in all of Germany's federal states and also specifies additional social criteria.

Creating care homes that meet needs

All of our care homes feature individual living groups with their own common rooms in order to promote a family-like sense of community. This also ensures that individual living groups can be temporarily isolated in the event of an outbreak of a contagious disease.

All of our properties have floor-to-ceiling windows as standard, exceeding legal requirements and giving bedridden residents and wheelchair users in particular even more contact with the outside world. We continue to design our care homes to be barrier-free and largely wheelchair accessible. Corridors, passageways, paths and terrace areas are all designed to be easily accessible for people with walkers and in wheelchairs. We design our care home facilities in accordance with the valid specifications and DIN standards. For example, we ensure that automatic doors and doors with a zero- to two-centimetre threshold (zero threshold) are installed



in entrance areas. At the request of the respective operator, exits to gardens and terraces are a so that bedridden residents can also be taken to the outdoor seating areas and join outdoor social activities.

At the request of operators, we can also include a library and a fireside lounge to provide residents with additional spaces for interaction. Some operators also want individual living groups and gardens to be equipped in line with the enhanced safety needs of dementia patients. These living groups are equipped with special technical equipment, for example lockable windows, door locking systems and safety switches for the residential kitchens. In addition, living groups for dementia patients usually have direct access to garden areas so that residents can enjoy the gardens by themselves. These garden areas are laid out to ensure residents' safety. For example, there are sheltered and spiral paths, sensory-enhancing barefoot paths and carefully selected plantings.

Living well and working safely

[GRI 416-1/H&S-Asset]

Our buildings meet all building code requirements and, in some cases, exceed them, creating high-quality and safe environments for residents and care staff alike. Our specifications are based on state building regulations, accessibility guidelines and workplace guidelines.

Our standard guarantees safety and well-being

In addition to all legal requirements, the Cureus standard integrates recommendations for the safe and barrier-free design of care homes. The Management Board is responsible for health and safety in the design of all of our properties. Signage in and around our properties incorporates high-contrast design elements and can be read by touch to aid the visually impaired. In order to ensure a high degree of accessibility, we only use particularly flat door thresholds, floor coverings suitable for wheelchairs and ensure turning radii of at least 120 centimetres in rooms and sanitary areas, and at least 150 centimetres in wheelchair users' rooms. On the entire grounds, we make sure that floors and surfaces are slip-resistant. In addition, we create seating and communal zones in the outdoor areas to encourage residents to spend time outdoors. We also design staff rooms, which are always air-conditioned, to be attrac-tive. In view of the shortage of skilled workers in the care sector, these are important factors in helping operators attract new staff.

Luxury vinyl tile floor coverings in our residences

Our care homes are equipped with Allura luxury vinyl tile floor coverings, which are manufactured to minimise environmental impact and are 100% recyclable. So not only do they leave a small environmental footprint, they also leave a lasting impression. Each natural product is unmistakably unique and has taken decades to develop its own aesthetics.



Building and managing our portfolio responsibly

Protecting the environment, reducing greenhouse gas emissions and using resources economically are all highpriority issues for Cureus during the construction of our system care homes and in the management of our real estate portfolio. We strive to achieve a positive ecological balance over the entire life cycle of our properties and have implemented measures to align our business operations accordingly.

Reducing energy and emissions

During the operational phase of each property, it is the care home operator that is responsible for energy procurement and consumption. Our operator partners are committed to minimising greenhouse gas (GHG) emissions throughout the portfolio and are actively supported by Cureus as and when required. In all leases concluded since 2022, Cureus has advised operators to use green energy sources.

During the construction period, the general contractor (GC¹) ensures that as little electricity as necessary is used. For example, he plans exactly which rooms need to be heated. He also schedules the working hours so that as much of the work as possible can be done in daylight and an additional lighting of the construction site is avoided. On the construction sites of the projects completed in the reporting year, an average of 16.1 kWh of electricity was consumed per completed square metre of gross floor area (GFA). In the previous year, consumption averaged 23.7 kWh of electricity per completed square metre of gross floor area. The available data do not include all of the projects completed in the reporting year, as not every GC records these data (→ see the table "Construction site energy consumption" in the Appendix). If the available data are extrapolated to all 13 projects, the total electricity consumption of all projects completed in the reporting year totals 1,044,903 kWh (2020: 611,080 kWh, 6 projects). Our goal is for our GCs to collect data for as many projects as possible in

Scope of the value creation analysis

Cureus reports on the real estate portfolio and business operations in accordance with the criteria of the Global Reporting Initiative (GRI) and the European Public Real Estate Association (EPRA) in → clear tables in the appendix of this report. The following provides more detailed information on the data from the construction phase, as these data are not included in industry standards.

¹ Throughout this report, the term GC is used uniformly. Unless explicitly stated, this refers to both Cureus and external GCs.

the future. We also want to use these data to analyse the causes of major deviations and to take countermeasures where necessary.

The amount of electricity consumed on each construction site depends on the type and amount of equipment used and on the time of year when construction is taking place. In winter, consumption is generally higher because more energy is needed for drying work, lighting and heating the construction site. In addition, electricity consumption increases when construction workers live in on-site containers during the construction phase. This was the case on one construction site in 2019, and for zero construction sites in 2020 and 2021.

The majority of Cureus' GHG emissions are the result of energy consumption on construction sites and in completed properties. Greenhouse gas emissions from construction sites for 2019, 2020 and 2021 are broken down in the appendix (\rightarrow table "Greenhouse" gas emissions on construction sites and in business operations"). Since the construction site energy for most projects completed in the reporting year was purchased by external GCs, the emissions from construction site energy consumption are assigned to Scope 3. The composition of the construction site energy consumed corresponds largely to the general German energy mix, although Cureus is already using green energy on a number of sites. We are currently examining whether green energy can be used on more construction sites in the future.

Scope 3 emissions also include the fuel consumption of our leased company car fleet as part of our business operations.

In 2021, Cureus generated 5,846 t CO2e of Scope 1 emissions along the entire value creation chain (see table). By expanding its business activities to include internal general contractor services in 2021, Cureus will implement more projects itself in the future. In perspective, this will also further increase the value of Scope 1 emissions.

Greenhouse gas emissions from construction sites, the care home portfolio and business operations

[GRI 305-1/GHG-Dir-Abs, GRI 305-2/GHG-Indir-Abs, GRI 305-3, GRI 30
GHG emis-sions in t CO2e1
Direct GHG emissions (Scope 1)
Indirect GHG emissions (Scope 2)
Indirect GHG emissions (Scope 3)
THG-Emissionen gesamt (Scope 1 bis 3)

1 The calculations are based on the emission factors of the CO2 calculator of the Bavarian State Office for the Environment (as of March 2021) and the Federal Environmental Agency (UBA) (2022).

Scope 1 = All direct emissions (generated by combustion in own plants) Scope 2 = All emissions from purchased energy (e.g. electricity, district heating) Scope 3 = All indirect emissions (e.g. through purchased services/goods, business trips, etc.)

The total GHG emissions from the construction site to the portfolio and business operations are depicted in the following table.

As a matter of principle, the general contractor ensures that emissions and emissions on the construction site are kept to a minimum. During demolition work in dry weather, any dust that arises is generally bound by spraying with water. In addition, we take protective measures to reduce noise, dirt and traffic as far as possible - both during the construction phase and when the building is in operation. This is done, for example,

² t CO² e is the established abbreviation for tons of CO² equivalents and is used to standardise the climate impact of various greenhouse gases.

5-4, GHG-Int]		
2019	2020	2021
-	4,330	5,846
-	2,431	4,055
489	316	760
489	7,077	10,661

by noise barriers or by locating the supplier entrance on roads that already have heavier traffic so that quieter areas are not disturbed.

Managing materials efficiently

[GRI 301-1]

We have adopted a holistic approach to the selection of building materials and have anchored this in the Cureus standard. The same materials are used as far as possible in all building projects (\rightarrow see graphic). In addition, we only use materials that are approved in Germany and meet the legal requirements and the KfW 40 standard.

Thanks to our many years of experience, we are able to reduce the use of materials to a minimum. By calculating and planning precisely, we can avoid scrap and excess material. At the same time, coordinated use of materials results in less waste.

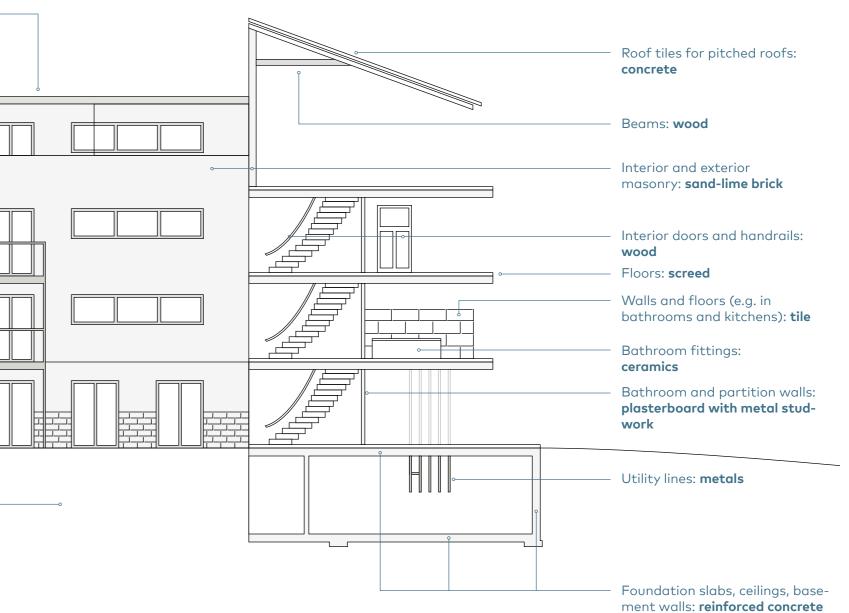
For more information on our procurement practices → Procuring Materials Responsibly.

The top ten construction materials by quantity for an average Cureus standard system care home with 80 care rooms are:

Structural steel	400	t
Concrete:	2.400	m³
Sand-lime bricks	900	m³
ETICS facade	600	m³
Interior plaster	11.000	m²
Screed	5.000	m²
Prefabricated bathrooms	80	Units
PVC floor covering	3.550	m²
Windows/glazed surfaces	950	m²
Drywall:	2.600	m² (plaster walls with metal studs)

Use of materials Covering on flat roofs: gravel, planting Roof drainage and parapets: metals Insulation material: mineral wool or rigid polystyrene foam Decking for terraces and balconies: concrete, Wood Plastic Composites (WPC) Windows and doors: plastics, glass and metal Facade and wall cladding: clinker and plaster

Foundation: eg. gravel

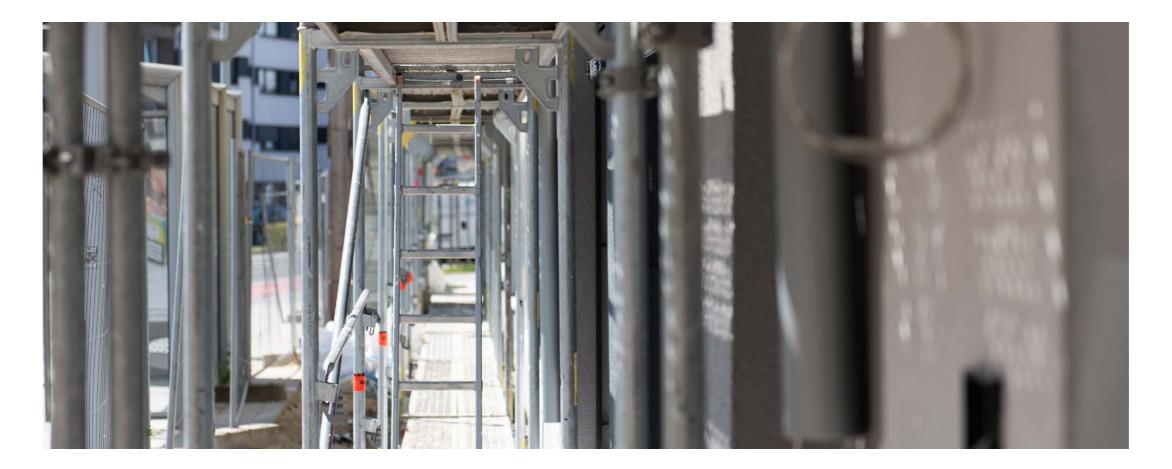


Water consumption and discharge

[GRI 303-1, GRI 303-2, GRI 303-5]

As with energy procurement, water management during building operations is also in the hands of the respective operator; on construction sites, the GC is responsible.

The water required on the construction site is withdrawn from the local water network and any wastewater produced is discharged into the local sewage network $(\rightarrow$ see table "Construction site water consumption" in the Appendix). Waste-water contaminated with environmentally hazardous substances is disposed of separately and professionally by the subcontractors. Thus, there are no significant wastewater or process water-related impacts. For the projects completed in the reporting year, an average of 0.19 cubic metres of water was consumed per completed square metre of gross floor area (2020: 0.13 cubic metres per completed square metre of gross floor area). However, the available data only covers a portion of the projects completed in the respective year, as not every GC records these data. In the future, we want to ensure that all of our GCs record the water consumption on their construction sites. This will enable us to analyse deviations and, as far as possible, implement improvement measures.



Water consumption on construction sites can fluctuate due to weather conditions, among other things. In hot or dry weather, for example, more water is needed to cool equipment or prevent dust. More water is also consumed when construction workers live in construction containers on the site during the construction phase.

Proper waste disposal

[GRI 306-1, GRI 306-2, GRI 306-3]

During operation, waste management is the responsibility of the care home operator. During construction, the respective subcontractors oversee the responsible disposal of waste. It is therefore important that we work with a close-knit and well-coordinated network of subcontractors. We contractually obligate them to comply with legal requirements – also with regard to waste disposal. The waste generated during construction is separated into wood, plastic, rubble, metals and mixed waste, and specialist companies dispose of or recycle these materials. Since 2021, we also address waste disposal in our Supplier Code of Conduct (→ Raising Employee and Supplier Awareness).

In the case of demolition and site clearance – depending on the existing buildings – it is also mandatory to ensure proper disposal. The GC must provide the local authorities with appropriate proof. Service providers manage the demolition process and document the disposal of any waste. If possible, the recyclable portion of the demolition rubble is broken into small parts directly on site and used for the new construction project. For example, our project in Wilhelmshaven was able to reuse 1,045 cubic metres of recycled construction materials. Our project in Alfeld also recycled and reintroduced demolition materials into the construction process.

Handling hazardous waste responsibly

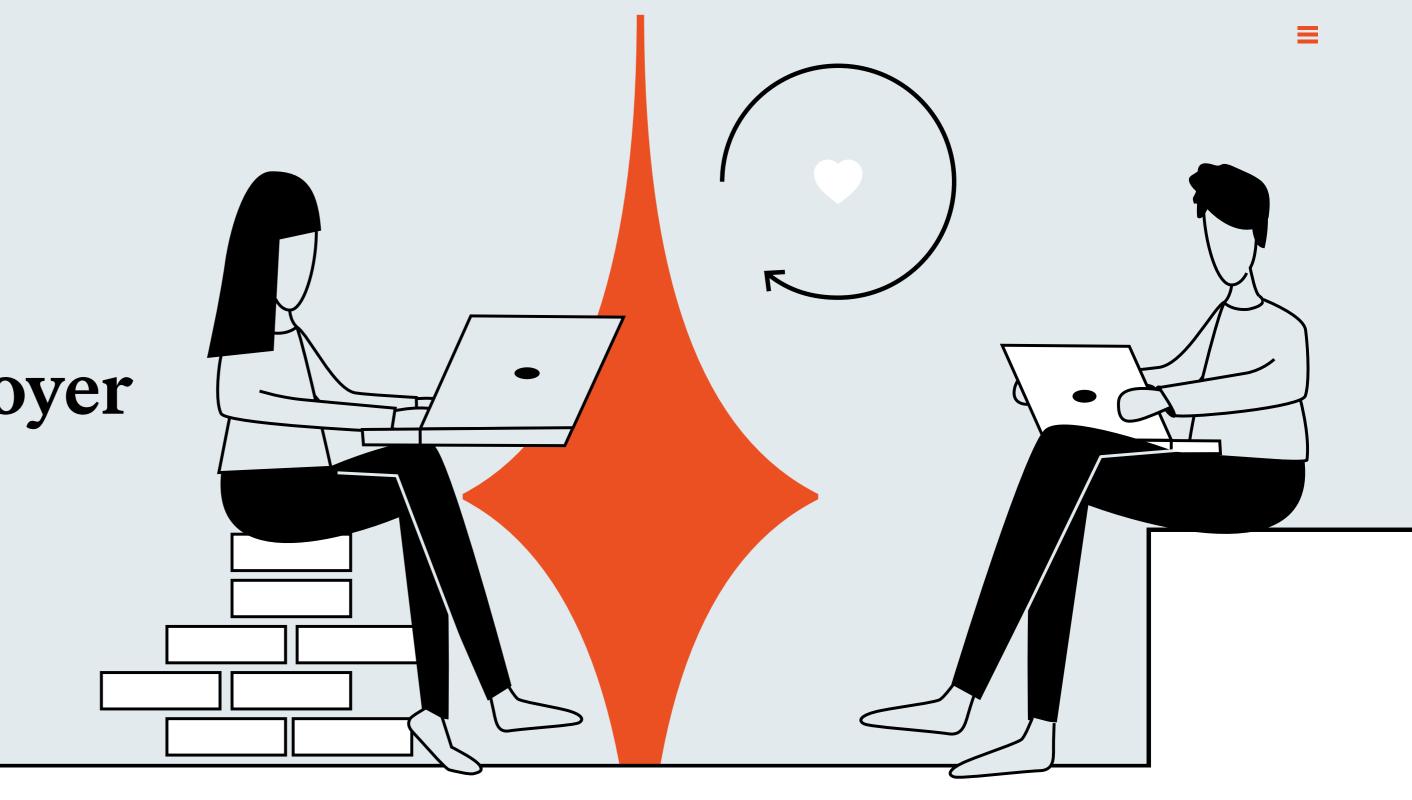
[GRI 306-2]

The disposal of hazardous waste is particularly important, which is why we have expert reports on potentially hazardous building components prepared for every demolition of an existing structure that requires a permit or contains suspected hazards. For this purpose, samples are taken from the existing structure and analysed. The results and other relevant information are incorporated into a disposal concept drawn up by the expert, which serves as the basis for commissioning demolition and disposal. If hazardous waste is discovered, the building owner is legally obligated to report it to the local authorities. Only specialist contractors with the appropriate qualifications are allowed to demolish, remove and dispose of the hazardous materials. In this case, the GC must provide the authorities with proof that the hazardous materials have been properly disposed.



Cureus funds construction of a health and community centre in Uganda

In late 2021, Cureus extended the reach of its entrepreneurial vision to help seniors live better lives beyond Germany's borders by financing the construction of a health and community centre for seniors in Kampala, Uganda. Once completed, visitors to the newly constructed facility will have muchneeded access to healthcare, education and multifaceted counselling services. Cureus regularly reports on project progress via its LinkedIn channel.



Responsible Employer

We are an employer in an industry with growth potential and offer our employees attractive and healthy working conditions. We aspire to provide meaningful and secure work and foster a spirit of creative freedom – because we want to develop and retain our employees in the long term.

Attractive Working Conditions

[GRI 102-16]

Our employees are an important element in securing the long-term success of Cureus. We are a young company, experiencing robust growth, and want to continue our development in close collaboration with them. Our vision is founded on the principles of honest collaboration, trust, regular training, and feedback sessions and on paying our employees fairly.

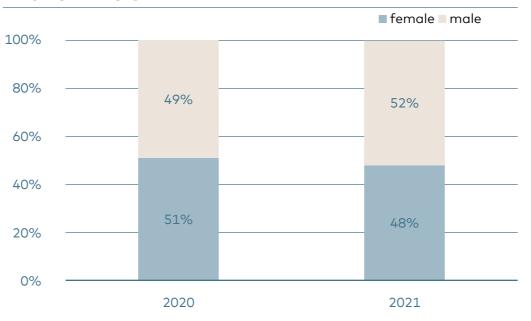
Our Leadership and Collaboration Guidelines set the principles that define how we work with each other and achieve our goals together.

Personnel strategy is the foundation

Cureus has grown as an organisation and established itself in the market. We want to attract additional qualified employees to shape our further growth and integrate them quickly through structured onboarding. Therefore, we have developed a human resources strategy and our employer brand. The Human Resource strategy is the responsibility of the management and the head of the HR department, in coordination with the department heads. We have also involved our employees in developing our employer brand. Employee satisfaction is important to us for the further personnel strategy. We are therefore planning a corresponding survey in 2022.

Employer attractiveness in numbers [GRI 102-7, GRI 102-8]

A majority of employees at Cureus are employed on a permanent basis, underlining our commitment to creating secure jobs as a core element of our employer brand. We also offer our employees the option of working parttime. As of 31 December 2021, we had 124 employees, 48% of whom were women and 52% men. The fluctuation rate in the 2021 financial year was 12.9% (previous year: 3.5%). The increase is due to the merger with two general contractors at the beginning of 2021 and subsequent organisational changes.



Employees by gender

Data collection methodology

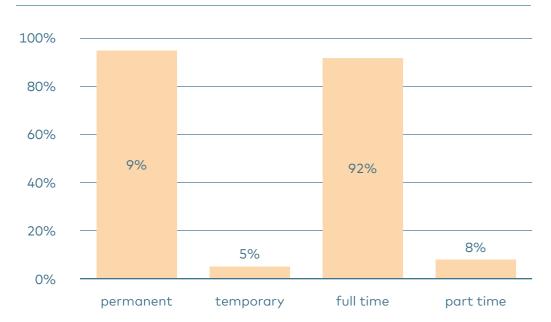
The values in the following graphs and tables include the entire workforce, including one employed managing director; the second appointed managing director, however, is not part of the survey. At Cureus West, a subsidiary of Cureus GmbH since 1 January 2021, the two managing directors are also included as part of the Cureus GmbH workforce. Temporary workers, trainees and employees on parental leave in the reporting year are excluded from the survey. Cureus was not aware of any employees who identified themselves as diverse.

[GRI 401-1/Emp-Turnov	er]				
Age range	<35	35-49	>50	2021	2020 ¹
Employee arrivals total	39	35	40	114 (91.9%)	39
of which women	16	17	24	57	23
of which men	23	18	16	57	16
Employee departures total	10	9	9	28 (22.6%)	2
of which women	5	3	3	11	2
of which men	5	6	6	17	0
Fluctuation in percent ²				12.9	3.5
Fluctuation in percent ³				24.7	7.1

Number of new employee hires and employee turnover

 1 Details in the \rightarrow 2020 Sustainability Report, p. 32.

² Berechnung gemäß der Schlüter Formula. ³ Berechnung gemäß der BDA formula.



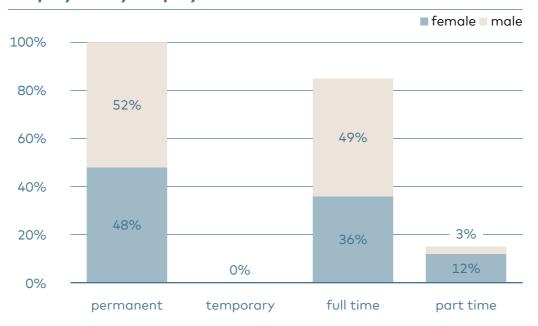
Employees by employment contract 2020

Company benefits for all employees

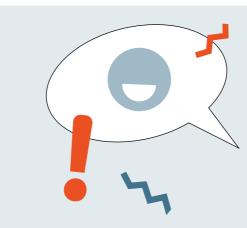
[GRI 401-2, GRI 401-3]

We believe that one element of creating an attractive workplace is allowing flexible working hours. We do everything to ensure that assigned tasks can be completed within the agreed working hours. Subject to agreement, we also make it possible for our employees to work from home. During the Covid-19 pandemic, we expanded this option comprehensively.

In accordance with legal requirements, all of our employees are entitled to claim parental leave. In 2021, three employees (two women, one man) took parental leave



Employees by employment contract 2021



and two employees (one woman, one man) returned to work from parental leave. We grant company benefits regardless of whether someone is employed full-time or part-time, on a permanent or temporary basis.

Performance appraisal meetings

[GRI 404-3/Emp-Dev]

We are committed to offering every employee regular performance reviews and career development appraisals with their supervisors, with the aim of providing them with feedback on their performance and identifying potential for improvement. We are currently establishing a process that will allow us to manage these appraisal reviews centrally. Initial feedback meetings are

Coronavirus bonus for employees

Cureus is aware that the consequences of the Coronavirus pandemic were extremely stressful for many employees, especially during the lockdowns. Therefore, Cureus made use of the Coronavirus bonus option. In the 2020 and 2021 financial years, employees who could be granted it received a special payment up to EUR 1,500. already held with all new employee hires around four to six weeks after they join the company and at the end of the probationary period after about four to five months, each employee has a feedback interview with the manager. In the future, we also want to conduct at least one annual documented interview with each employee who has been part of Cureus for more than ten months in the financial year (\rightarrow table Sustainability Targets).

In this way, we want to promote the further development of our employees and the company in a targeted manner. In 2021, our managers conducted such a documented feedback discussion with 27% of the total workforce, and further undocumented discussions were held. In addition to the annual appraisals, employees have the opportunity to enter into dialogue with their managers at any time. Managers also seek dialogue on an ad hoc basis. This includes, for example, whether goals are being achieved within the given time frame, further training measures or the promotion of development potential.

Upgrading employee skills

[Emp-Training, GRI 404-1, GRI 404-2]

We are committed to developing our employees' skills on an ongoing basis as a means to strengthen their expertise and further their careers. This commitment is firmly integrated into our human resources strategy. Our employees benefit from training and education programmes offered by Cureus and by external providers. In the year under review, we provided each employee with an average of around 16.25 hours of training.

We are also planning to train apprentices at the level of Cureus GmbH from 2024 and are currently examining how feasible this will be. We currently employ three trainees in the subsidiary Cureus West GmbH. In consultation with our management team, we support employ-

> Benefithe or a composite of the or scher

Benefits at Cureus: the offers range from a company bike the company pension scheme ees according to their needs and requirements. For example, in 2021, one permanent employee completed his specialised, in-service studies and was supported by Cureus financially and through time off. Another employee was able to train as a certified office manager.

In the year under review, further training focused on the topics of office applications, occupational health and safety, compliance as well as team building and cooperation in growing organisations.

Employee benefits

We equip all of our employees with company mobile phone and laptops to enable mobile working. Where appropriate, we also provide employees with company cars, which they are also able to use privately or we subsidise public transportation tickets. In 2021, we additionally introduced the Jobrad (Eurorad) leasing model for bicycles. We also give our employees access to the Corporate Benefits website, which offers a regularly updated selection of discounts and promotions from well-known manufacturers and brands. For daily work, we have installed water dispensers in Hamburg and regularly provide fruit baskets and other hot and cold drinks. In addition, we subsidise both an occupational pension scheme and occupational disability insurance, adding 20% to employees' own contributions.

Diversity and Equal Opportunities

Our young team is growing quickly and we recognised the benefits of creating an appreciative, open and diverse working environment right from the start. For us, the respect for people and their personalities count as much as the qualifications and achievements. As a result of the culture we have established, we do not think in categories such as gender, ethnicity, disability or sexual identity.

Diversity of workforce

[GRI 405-1/Diversity-Em	np]					
			2021			2020
Age range	<35	35-49	>50	Total	%	2020
Senior Management	0	1	0	1	100	1
of which women	0	0	0	0	0	0
of which men	0	1	0	1	100	1
Management Subsidiaries	0	1	2	3	100	-
of which women	0	0	0	0	0	-
of which men	0	1	2	3	100	-
Middle Management	1	3	3	7	100	5
of which women	1	2	1	4	57	2
of which men	0	1	2	3	43	3
Team leaders	1	1	0	2	100	-
of which women	0	1	0	1	50	-
of which men	1	0	0	1	50	-
Employees without a management function	43	32	36	111	100	32
of which women	24	15	15	54	49	18
of which men	19	17	21	57	51	14
Total employees		1: 48% wo 0: 51% wo				

Verhaltenskodex etabliert [GRI 102-16]

We are committed to developing goals, measures and concepts to embed and promote inclusion and equal opportunities throughout our company. This includes our Employee Code of Conduct, which we introduced in the 2021 financial year (→ Raising Employee and Supplier Awareness). In it, we deal with the topics of equal oppor-tunities, equal treatment and diversity, among others. After its completion, we trained the employees of Cureus GmbH accordingly and stipulated its validity in the employment contract. For the employees of the subsidiary Cureus West GmbH, this binding introduction was not possible until the 2022 financial year for organisational reasons.

Remuneration in line with experience, qualifications and responsibilities

[GRI 102-41, GRI 407-1, GRI 405-2/Diversity-Pay, GRI 406-1] No employee at Cureus is covered by a collective bargaining agreement. Each employee's compensation package is negotiated between the individual employee and the company is determined on the basis of their individual experience qualification and responsibilities. In the reporting year, we compared the average remuneration of our employees in order to identify differences. As a next step, we are developing a remuneration guideline according to the criteria of the International Labour Organisation (ILO) in the current business year. In our comparison, we have looked separately at those teams in which employ-

Compensation ratio by function

1.02
0.94
1.7
1.14

ees of different genders perform the same activities. As a result, the salary ratio of men to women in the groups considered is on average 1.12:1.0 (previous year: 1.1:1.0). The median raw gender pay is 19%.

We were not aware of any employees identifying themselves as diverse as of the reporting date. Gross salaries were extrapolated to full-time positions for the calculation. Variable remuneration was not considered as such agreements have only been concluded with a very small number of employees. In 2022, more employees are to receive variable compensation to give them the opportunity to share in the success of Cureus.

In the year under consideration, there were no confirmed or alleged cases of discrimination at Cureus. Likewise, there were no indications that the right to freedom of association required under German law was violated or at significant risk, either within our company or among our suppliers.

Occupational Health and Safety

In everything we do, we look to safeguard the wellbeing and health of our employees. The first imperative is for Cureus to offer our employees a healthy and safe workplace. At an organisational level, we view the topic of occupational health and safety from two perspectives: safety in the office and safety on the construction site. Responsibility for occupational health and safety rests with senior and middle management.

Ensuring safety on construction sites

[GRI 403-1, GRI 403-2/H&S-Emp, GRI 403-7]

The general contractor (GC)¹ assumes responsibility for management of the construction site and is therefore responsible for occupation health and safety on the construction site. In most cases, the GC commissions and coordinates subcontractors who provide individual services. These responsibilities apply regardless of whether Cureus is acting as the GC or whether an external GC has been appointed. In two projects, that were completed in 2021, Cureus was the GC; eleven other projects, on the other hand, were completed by external GCs. All construction sites were regularly inspected for compliance with occupational health and safety in accordance with statutory requirements.

In our supplier Code of Conduct, which were introduced in 2021 (→ Raising Employee and Supplier Awareness),



we defined occupational health and safety conduct guidelines for GCs. The Code has been a binding component of all major supplier contracts since November 2021. Cureus also contractually obligates GCs to comply with all statutory and legal requirements for occupational health and safety.

The GC's designated construction site manager is responsible for ensuring that both first aiders and a health and safety coordinator are deployed on each construction site. Together they form the management system for occupational safety and health protection. The health and safety coordinators regularly inspect the construction sites and report any deficiencies to the construction site managers. Hazards are identified, logged and rectified. In order to minimise potential risks and hazards, including for residents, we always surround our construction sites with construction fences, attach protective nets to scaffolding and, where necessary, cover walkways. Checks are conducted to ensure that all equipment is safe to operate. Health and safety coordinators and site managers are specially trained to conduct these safety inspections. The GC is responsible for ensuring that every company involved on the construction site complies fully with all legal requirements relating to health and safety and human rights (\rightarrow Raising Employee and Supplier Awareness).

Preventing work-related accidents and promoting worker health

[GRI 403-2/H&S-Emp, GRI 403-3, GRI 403-4, GRI 403-5, GRI 403-6] The framework for occupational health and safety in the office is provided by our Health and Safety Guidelines, which were introduced in 2021. We have appointed fire protection and first aiders from among our employees. They receive regular training. Our employees have access to a company physician who can be involved in analysing the causes of work-related accidents. In addition, we have been training our team regularly since 2021 on occupational health and safety protection. This programme will provide our employees with regular updates on identifying and eliminating work-related hazards.

In collaboration with an external occupational health and safety service provider, we are planning a walkthough of our premises to identify work-related hazards. This analysis will focus primarily on our office environ-

Sport groups at Cureus

The first employees have joined together in a voluntary company sports group and regularly engage in various sporting activities. For example, they play squash or indoor soccer, and at the Marl site they have the opportunity to play tennis. The Hamburg company relay race is also a firm fixture on the programme of the active participants. Cureus is happy to support this commitment because it promotes both team spirit and the health of the employees.



ment, where eye and back problems are among the most common risk factors. To mitigate such problems, we introduced a range of preventive examination in 2021 and supplemented the offer with vaccinations. 23% of the employees took advantage of these offers. In the reporting period, there was one occupational accident among Cureus employees, which was not fatal and did not result in any days of absence.

We strive to ensure the safety of our workplaces and to promote the health of our employees. Guided by these principles, we provide all of our employees with ergonomic workspaces and access to a range of sports and health offers on the Corporate Benefits platform. At some of our office locations, employees can also take advantage of discounts for local gyms and opticians. Throughout the Covid-19 pandemic, we will of course provide masks, disinfectants and rapid antibody/antigen tests. We also organised vaccinations for all of our employees. In addition, we ensure that our employees can work safely by creating the conditions for locationindependent working and by introducing hygiene and cleaning protocols on our premises.

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Cureus expanded its business activities to include general contracting through the acquisition of Cureus West. In addition, the workforce was expanded.

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GRI 102-56: External assurance		No external au

s no works council at Cureus. Cureus is also not bound by collective barg agreements. Our employees are, of course, free to organize themselves ions. ne exception of the adjustment of the base year 2021, there are no ements from mergers, nature of operations and measurement methods red to the prior year.

nges in reporting in the list and delimitation of material topics.

rnal audit

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GRI 207-1:	Approach to tax	18	
GRI 207-2:	Tax governance, control, and risk management	18	

and 2021, all projects were subsidized according to the KfW efficiency evels.

a the explicit Corruption Policy and a Code of Conduct, employee and a whistleblower system, Cureus minimises any risks in its operating

GRI Stand	ard	Page	Notes
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us only operates in Germany, country-by-country reporting is not applithis report. ort lists the ten major building materials by quantity for an average tandard system care property with 80 care rooms.

GRI Stand	ard	Page	Notes
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GRI 401-2:	Benefits provided to full-time employees that are not provided to temporary or part-time employees	36	Cureus gro full-time o
GRI 401-3:	Parental leave	36	
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only collect the waste generated for a part of the projects, since disposal d out by the respective subcontractors. Data for operated properties are reviews each subcontract using checklists regarding environmental ds.

s not aware of any negative environmental impacts and incidents in its hain.

grants company benefits regardless of whether someone is employed e or part-time, on a temporary or permanent basis.

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GRI 412-3:	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		Business c rights viol

was not aware of any work-related illnesses in the reporting year

ion, Cureus reports the median raw gender pay.

s operations are focused on Germany and the risks relating to human olations are correspondingly low.

s operations are focused on Germany and the risks relating to human olations are correspondingly low.

GRI Stand	ard	Page	Notes
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GRI 414-2:	Negative social impacts in the supply chain and actions taken		Cureus is r chain.
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checks every subcontractor contract against checklists regarding social ds.

s not aware of any negative social impacts and incidents in its supply

lations were complied with during the reporting period. There are no ncidents that have jeopardized customer health or safety. Cureus' direct ers are the operators of the residences.

porting year, there were no confirmed cases of non-compliance with d/or regulations that resulted in fines or sanctions.

EPRA Index

Introduction

Cureus is an active integrated property company that specialises in creating care homes for its own property portfolio. As the companies that operate the respective care homes are responsible for the procurement of heating, electricity and water, as well as for the disposal of wastewater and waste, there is only limited scope for influencing the corresponding performance indicators. The greatest potential for improvement on the part of Cureus lies in the planning and construction phase of each care home. Cureus became a portfolio holder until 2021, but has nevertheless determined consumption figurs for the 2020 financial year as accurately as possible and reported them for comparison purposes.

Consumption data

Consumption data always refer to the respective calendar year.

Electricity

For portfolio properties, plausible and complete data are available for 79 percent of the gross floor area (GFA) for the 2021 reporting year. Unknown supply sources are included in the calculation as conventional electricity mix. For administrative buildings, consumption data are available for all rented areas.

District heating

Plausible and complete data for the 2021 reporting year are available for the purchase of district heating for 58.2 percent of the relevant GFA of the portfolio. Unknown sources of supply are included as conventional district heating purchases. Coverage for administrative units purchasing district heating is 15.5 percent for 2021.

Fuel consumption

For the 2021 reporting year, data are available for 69.4 percent of the relevant portfolio GFA. Combustible fuels are only used in one administrative building, for which 2021 data are available in full.

Water

Both the network water and groundwater supplies are accounted for. For the 2021 reporting year, there are water consumption data for 73 percent of the portfolio GFA and 28.6 percent within the administrative units.

Waste

Depending on the type of waste, the GFA with complete data varies between 12 percent and 16 percent of the total for the 2021 reporting year. No data are available for the administrative units in this context.

Social key indicators

Figures related to employees comprise the entire workforce including one salaried managing director; the second appointed managing director, however, is not included in the survey. At Cureus West, a subsidiary of Cureus GmbH since 1 January 2021, the two managing directors are also included in the Cureus GmbH workforce. Temporary staff, trainees and employees on parental leave in the reporting year are excluded from the survey. Cureus was not aware of any employees who identified themselves as diverse.

Calculation

General

Unless otherwise indicated, consumption data are always stated in relation to the total GFA of the portfolio. Existing data are extrapolated to the entire property portfolio on the basis of the gross floor area. Due to the uniform design of our system care homes and our systematic approach, a plausible and meaningful extrapolation is possible even where data are not readily available. In the case of low data availability, extrapolations for the performance indicators are not made for the administrative units.

Greenhouse gas (GHG) emissions

Reported greenhouse gas emissions include projections for electricity, district heating and fuels. The calculations are based on the emission factors of the Bavarian State Office for the Environment (2021) and the Federal Environment Agency (UBA) (2022).

Waste

Some of the data are reported in terms of volume and converted using the following factors: Residual waste: 0.1 t/m³ paper/cardboard: 0.2 t/m³ packaging waste: 0.1 t/m³ organic waste: 0.6 t/m³ grease separation: 1 t/m³

Health and safety

Health and safety ratios have been calculated using the following formulas.

- Injury rate = number of reported injuries/total number of working days
- Work absence rate = number of days lost due to workplace injuries/total number of working days
- Absence rate = number of days absent due to illness/ total number of working days

Portfolio

EPRA Code	EPRA Name	Unit	Indicator	2020	2021	2020 Ifl	2021 lfl
ENERGY							
Elec-Abs; Elec-LfL	Total electricity consumption; like-for-like	kWh	Total electricity consumption	5,992,552.18	8,357,940.79	5,652,407.83	5,903,379.42
	elctricity consumption	%	Share of renewable energy sources ¹	0.00	3.32	0.00	0.00
		%	As a proportion of gross floor area (GFA)	100.00	100.00	100.00	100.00
DH&C-Abs DH&C-LfL	Total district heating & cooling consumption;	kWh	Total heating and coolin consumption ²	_	2,967,531.43	_	_
	like-for-like district heating & cooling consumption	%	Share of renewable energy sources	_	0.00	_	_
	consomption	%	As a proportion of gross floor area (GFA)	_	100.00	_	_
Fuels-Abs; Fuels-LfL	Total fuel consumption; like-for-like fuel consumption	kWh	Total fuel consumption	21,048,308.17	27,775,675.43	17,728,843.30	13,317,540.89
		%	Share of renewable energy sources ³	0.00	2.10	0.00	0.00
		%	As a proportion of gross floor area (GFA)	100.00	100.00	100.00	100.00
Energy-Int	Building energy intensity	kWh/sqm/year	Building energy intensity ⁴	134.10	146.60	161.56	132.81
GREENHOUSE GAS EM	IISSIONS						
GHG-Dir-Abs	Total direct greenhouse gas (GHG) emissions	t CO₂e	Total directe emissions – Sope 1	4,330.31	5,673.94	3,647.39	2,739.84
		%	As a proportion of gross floor area (GFA)	100.00	100.00	100.00	100.00
GHG-Indir-Abs	Total indirect greenhouse gas (GHG) emissions	t CO₂e	Total indirect emissions – Sope 2⁵	2,407.52	3,989.43	2,270.86	2,255.09
		%	As a proportion of gross floor area (GFA)	100.00	100.00	100.00	100.00
GHG-Int	Greenhouse gas (GHG) emissions intensity	kg CO₂e/sqm/year	Building greenhouse gas intensity⁵	134.10	146.60	40.89	34.51
WATER							
Water-Abs/Water-LfL	Total water consumption; like-for-like water	m ³	Total water consumption	167,850.98	172,356.28	155,667.67	114,448.04
	consumption	%	As a proportion of gross floor area (GFA)	100.00	100.00	100.00	100.00
Water-Int	Building water intensity	m³/sqm/year	Water intensity	0.83	0.65	1.08	0.79

The figure relates to the proportional GFA supplied with green power without extrapolations.
No data provided by operators for the year 2020.
The figure refers to the proportional GFA supplied with biogas without extrapolations.
The reported energy intensity for 2020 does not take into account data on district heating consumption.
The reported greenhouse gas emissions for 2020 do not take into account data on district heating consumption.

EPRA Code	EPRA Name	Unit	Indicator	2020	2021	2020 Ifl	2021 lfl
WASTE ⁶							
Waste-Abs/Waste-LfL	Total weight of waste by disposal route;	t	Total weight of waste	2,230.42	3,892.40	1,600.78	2,712.96
	like-for-like total weight of waste by disposal route	t	Total weight of residual waste	910.47	1,421.73	653.45	929.26
		t	Total weight of paper/cardboard	453.36	928.23	325.38	548.63
		t	Total weight of packaging waste	194.30	519.10	139.45	650.67
		t	Total weight of organic waste	332.61	583.99	238.72	266.79
		t	Total weight of fat separation	339.68	439.34	243.79	317.61
		%	As a proportion of gross floor area (GFA)	100.00	100.00	100.00	100.00
	Proportion of waste by disposal route;	%	Proportion of residual waste	40.82	36.53	40.82	34.25
	like-for-like proportion of waste by disposal route	%	Proportion of paper/cardboard	20.33	23.85	20.33	20.22
		%	Proportion of packaging waste	8.71	13.34	8.71	23.98
		%	Proportion of organic waste	14.91	15.00	14.91	9.83
		%	Total weight of fat separation	15.23	11.29	15.23	11.71
		%	As a proportion of gross floor area (GFA)	100.00	100.00	100.00	100.00
CERTIFIED PORTFOLIC)						
Cert-Tot	Type and number of sustainably certified assets	%	Certified portfolio assets ⁷	_	84.44	_	-
		%	Certified to KfW 40	_	80.00	_	-
		%	Certified to KfW 55	-	4.44	-	-

⁶ Waste data includes the volume of emptied bins. The real filling levels are not measured in Germany.
 ⁷ In 2020, Cureus was not yet a portfolio holder, so certified portfolio assets cannot be reported for that year.

Administration

EPRA Code	EPRA Name	Unit	Indicator	2020	2021	2020 Ifl	2021 lfl
ENERGY							
Elec-Abs; Elec-LfL	Total electricity consumption; like-for-like	kWh	Total electricity consumption	10,749.60	72,435.10	1,301.50	8,175.10
	elctricity consumption	%	Share of renewable energy sources	0.00	0.00	0.00	0.00
		%	As a proportion of gross floor area (GFA)	100.00	100.00	100.00	100.00
DH&C-Abs DH&C-LfL	Total district heating & cooling consumption;	kWh	Total heating and coolin consumption ¹	85,668.01	82,000.00	31,684.00	-
	like-for-like district heating & cooling consumption	%	Share of renewable energy sources	48.00	100.00	0.00	-
	consomption	%	As a proportion of gross floor area (GFA)	100.00	15.50	100.00	-
Fuels-Abs; Fuels-LfL	Total fuel consumption; like-for-like fuel consumption	kWh	Total fuel consumption	_	59,640.00	_	-
		%	Share of renewable energy sources	-	0.00	-	_
		%	As a proportion of gross floor area (GFA)	_	100.00	_	-
Energy-Int	Building energy intensity	kWh/sqm/year	Building energy intensity	80.26	172.75	-	-
GREENHOUSE GAS EN	AISSIONS						
GHG-Dir-Abs	Total direct greenhouse gas (GHG) emissions	t CO₂e	Total directe emissions – Sope 1	_	16.02	_	-
		%	As a proportion of gross floor area (GFA)	_	100.00	_	_
GHG-Indir-Abs	Total indirect greenhouse gas (GHG) emissions	t CO₂e	Total indirect emissions – Sope 2 ²	23.49	38,87	10.16	3.12
		%	As a proportion of gross floor area (GFA)	100.00	100.00	100.00	100.00
GHG-Int	Greenhouse gas (GHG) emissions intensity	kg CO₂e/sqm/year	Building greenhouse gas intensity	24.70	48.96	-	_
WATER							
Water-Abs/Water-LfL	Total water consumption; like-for-like water	m ³	Total water consumption	137.45	605.21	_	_
	consumption	%	As a proportion of gross floor area (GFA)	100.00	28.60	-	_
Water-Int	Building water intensity	m³/sqm/year	Water intensity	0.16	0.29	_	_

Only incomplete district heating consumption figures were available for 2021 by the editorial deadline. No figures were extrapolated.
 For the year 2021, only incomplete district heating consumptions were available by the editorial deadline and are therefore only included in the GHG emissions to this extent.

EPRA Code	EPRA Name	Unit	Indicator	2020	2021	2020 Ifl	2021 Ifl	
WASTE								
Waste-Abs/Waste-LfL	Total weight of waste by disposal route;	t	Total weight of waste	-				
	like-for-like total weight of waste by disposal route	t	Total weight of residual waste					
		t	Total weight of paper / cardboard	No data available. Ir	-	-		
		t	Total weight of packaging waste	buildings is not measured for individual tenants; the waste is disposed of collectively.				
		t	Total weight of organic waste					
		%	As a proportion of gross floor area (GFA)					
	Proportion of waste by disposal route; like-for-like proportion of waste by disposal route	%	Proportion of residual waste	No data available. In Germany, waste generated in shared office buildings is not measured for individual tenants; the waste is				
		%	Proportion of paper/cardboard					
		%	Proportion of packaging waste					
		%	Proportion of organic waste	disposed of collectively.				
		%	As a proportion of gross floor area (GFA)					
CERTIFIED PORTFOLIC)1							
Cert-Tot	Type and number of sustainably certified assets	%	Certified portfolio assets	_	_	_	_	
		%	Certified to KfW 40	_	_	_	_	
		%	Certified to KfW 55	-	-	-	-	

Social Performance

EPRA Code	EPRA Name	Unit	Indicator	2020	2021
DIVERSITY					
Diversity-Emp	Employee gender diversity	%	Number of female members of the Management and Supervisory Boards	0.00	0.00
		%	Female managers	40.00	57.14
		%	Female employees	56.25	48.65
Diversity-Pay	Gender pay ratio	%	Ratio of the basic salary and/or remuneration of men to women (Supervisory Board)¹	not applicable	not applicable
		%	Ratio of the basic salary and/or remuneration of men to women (Management)	_	1:1.8
		%	Ratio of the basic salary and/or remuneration of men to women (all employees)	_	1:1.26
EMPLOYEES					
Emp-Training	Employee training and development	Hours per year	Average number of hours per employee ²	12	16.20
Emp-Dev	Employee performance appraisals	%	Percentage of employees with appraisals	39.29	27.31
Emp-Turnover	New hires and turnover	Number	Total number of new hires	39	114
		%	Rate of new hires	102.63	91.94
		Number	Total number of employees leaving	2	28
		%	Turnover rate	5.26	22.58
HEALTH & SAFETY					
H&S-Emp	Employee health and safety	%	Injury rate	_	0.0039
		%	Lost day rate	_	0.00
		%	Absentee rate	_	4.04
		Number	Work-related fatalities	_	0
H&S-Asset	Asset health and safety assessments	%	Percentage of assets for which health and safety impacts have been reviewed or assessed for compliance ³	not applicable	not applicable
H&S-Comp	Asset health and safety compliance	Number	Incidents of non-compliance with regulations and/or voluntary standard concerning the health and safety of services and products	0	0

¹ Cureus is a limited liability company (GmbH) under German law and does not therefore require a Supervisory Board.

² Training and development figures also include the appointed member of the management.
 ³ Cureus does not act as an operator and therefore has no operational control to perform appropriate health and safety checks.

EPRA Code	EPRA Name	Unit	Indicator	2020	2021
SOCIAL					
Comty-Eng	Community engagement, impact assessments and development programmes	%	Proportion of portfolio with initiatives to boost community	4.50	0.00
GOVERNANCE					
Gov-Board	Composition of the highest governance body	Number	Number of management board members ⁴	not applicable	not applicable
		Number	Number of supervisory board members ¹	not applicable	not applicable
		Years	Average tenure on the governance body ⁴	not applicable	not applicable
		Number	Number of independent/non-executive board members with competencies relating to environmental and social topics ⁴	not applicable	not applicable

¹ Cureus is a limited liability company (GmbH) under German law and does not therefore require a Supervisory Board.
 ⁴ Cureus is a limited liability company (GmbH) under German law and does not therefore have a board of directors.

Annex

Consumption values on the construction site

Greenhouse gas emissions at the construction site and in business operations¹

[GRI 305-1/GHG-Dir-Abs, GRI 305-2/GHG-In	dir-Abs, GRI 30)5-3, GRI 305-4, GHG-Ir	nt]			
in t CO ₂ e		2019		2020		2021
Direct GHG emissions (Scope 1) ²		0		0		172
thereof CHP of the office buildings		0		0		16
of which construction fuels internal GC		0		0		156
Indirect GHG emissions (Scope 2) ³		tion possible, as this was e company was founded		23		66
of which district heating and electricity of office buildings				23		39
of which construction power internal GC4 ⁴						27
	Available data²	Extrapolation to all completed projects ³	Available data²	Extrapolation to all completed projects ³	Available data²	Extrapolation to all completed projects ³
Indirect GHG emissions (Scope 3)	317	489	166	316	665	760
of which construction site electricity external GU ⁴	317	489	95	245	207	302
Thereof construction fuels external GC ²					183	183
Thereof diesel fuels for leased company cars⁵		No information possible, re founding the company	56	56	249	249
Of which fuels for leased hybrid diesel vehicles⁵		No information possible, e founding the company	8	8	0	0
Thereof gasoline for leased company cars⁵		No information possible, re founding the company	7	7	26	26
Total GHG emissions (Scope 1 & 3)	317	489	189	339	903	997
Intensity of GHG emissions (Scope 1 & 3) in t CO2e/finished m ² BGF	0.012	0.012	0.007	0.013	0.014	0.015

¹ The calculations are based on the emission factors of the CO2 calculator of the Bavarian State Office for the Environment (2021) and the Federal Environment Agency (2022).

² Construction fuel consumption figures are only available from 2021 onwards and relate to all projects completed in the respective year for the entire project duration.

³ The mapping of Scope 2 emissions from electricity and district heating consumption in the administration was shown retrospectively for the year 2020.

⁵ The depiction of fuel consumption (diesel and gasoline) of the company car fleet is generally only possible from 2020 and is done on an annual basis.

Scope 1 = all direct emissions (generated by combustion in own
plants)
Scope 2 = all indirect emissions from purchased energy
(e.g., electricity, district heating)
Scope 3 = all other indirect emissions (e.g. from purchased

services/goods, business travel, etc.)

⁴ The construction electricity consumption figures given here relate to all projects completed in the respective year for the entire duration of the project (-> table on electricity consumption at the construction site).

Power consumption on the construction site¹

[GRI 302-2]							
	20)19	20	20	2021		
	Available data	Extrapolation ²	Available data	Extrapolation ²	Available data	Extrapolation ²	
Construction power consumption in kWh	787,526	1,214,052	237,024	611,080	681,619	1,044,903	
Number of completed m ² GFA ³	26,401 (65%)	40,740	9,994 (39%)	25,784	42,445 (65%)	65,067	
Construction electricity consumption in kWh/ finished m ² GFA ⁴	65		39		65		

¹ The data refer to the entire construction period of the projects completed in the respective year. The construction power consumption relates both to projects of external GCs and to those in which Cureus has taken over the construction management as internal GC.

² For projects completed in 2019, we have data on construction electricity consumption in five out of eight cases. In 2020, we have complete data for two out of six construction sites and in 2021 for nine out of 13 construction sites. The data presented here relates to the actual consumption of these construction sites over their entire project duration.

³ These data represent an extrapolation of the available consumption data to all projects completed in the respective year over the entire construction period. The basis for extrapolation was the construction electricity consumption in kWh/completed m² GFA (available data for the respective year).

⁴ These data represent the actual completed m² GFA of the respective projects.

Construction water consumption¹

[CDI 303-51

	20	19	202	20	2021		
	Available data	Extrapolation	Available data	Extrapolation	Available data	Extrapolation	
Construction water consumption in m ³	1,192	5,896	679	7,400	5,009	12,340	
Number of completed m ² GFA	15,262 (54%)	28,077	5,039 (9%)	56,923	26,411 (41%)	65,067	
Construction water consumption in m³/ finished m² GFA²		0.21		0.13		0.19	

¹ Data refer to consumption over the entire construction period for projects completed in the respective year. ² These data represent the actual completed m² GFA of the respective projects.

Entities of Cureus GmbH

[GRI 102-45]

Adolf Harke Verwaltungsgesellschaft mbH
Cureus Beteiligungs GmbH
Cureus Fünfte Vorrats GmbH
Cureus Sechste Vorrats GmbH
Cureus Vierte Vorrats GmbH
Cureus West GmbH
Harke und Schulze GmbH & Co. KG
Pflege und Wohnen Duhner Spitze GmbH
Projektgesellschaft Alte Volksparkstraße GmbH
Sandkruggärten Wolfsburg GmbH
Seniorenheim Oldenburg GbR
Seniorenheim Aschendorf GbR
SP Alfeld GmbH
SP Alfter GmbH
SP Amecke GmbH
SP Arnum GmbH
SP Aschendorf GmbH
SP Aurich GmbH
SP Bad Bodenteich GmbH
SP Bad Laasphe GmbH
SP Bad Oeynhausen 2 GmbH

S	P Bardowick GmbH
S	P Barkhausen GmbH
S	P Bingen GmbH
S	P Bochum 2 GmbH
S	P Bochum GmbH
S	P Braunschweig Nordstadt GmbH
S	P Bremen Blumenthalt GmbH
S	P Bremen Grohn GmbH
S	P Bremerhaven GmbH
S	P Büchen GmbH
S	P Buchholz GmbH
S	P Buer GmbH
S	P Butjadingen GmbH
S	P Celle GmbH
S	P Cottbus GmbH
S	P Delbrück GmbH
S	P Delmenhorst GmbH
S	P Dessau GmbH
S	P Dietzenbach GmbH
S	P Dinslaken GmbH
S	P Drochtersen GmbH

SP Duisburg GmbH
SP Duisburg II GmbH
SP Essen GmbH
SP Essen-Stauderkreisel GmbH
SP Euskirchen GmbH
SP Extertal GmbH
SP Fleestedt GmbH
SP Flensburg GmbH
SP Freiberg GmbH
SP Ganderkesee II (Bargup) GmbH
SP Gelsenkirchen GmbH
SP Gelsenkirchen-Horst GmbH
SP Gladbeck GmbH
SP Glauchau GmbH
SP Gnarrenburg GmbH
SP Gotha GmbH
SP Greifswald GmbH
SP Hagenow GmbH
SP Halberstadt GmbH
SP Halle (Saale) GmbH

Continuation on next page

SP Hammah GmbH	
SP Hannover Ricklingen GmbH	
SP Harburg GmbH	
SP Haus Am Koppelteich Kamen GmbH	
SP Haus Husemann Unna GmbH	
SP Haus Volkermann Kamen GmbH	
SP Heimerzheim GmbH	
SP Herne 2 GmbH	
SP Herne GmbH	
SP Herten GmbH	
SP Herzebrock-Clarholz GmbH	
SP Hohnstorf GmbH	
SP Hoppegarten GmbH	
SP Kamp-Lintfort GmbH	
SP Kassel GmbH	
SP Kerpen GmbH	
SP Kiel-Wik GmbH	
SP Krefeld GmbH	
SP Langendreer GmbH	
SP Lengerich GmbH	
SP Lüchow GmbH	
SP Magdeburg GmbH	
SP Mainz-Kastel GmbH	

SP Marl GmbH
SP Mayen GmbH
SP Meerbeck GmbH
SP Meinerzhagen GmbH
SP Melle GmbH
SP Merseburg GmbH
SP Minden GmbH
SP Moers GmbH
SP Mönchengladbach GmbH
SP Neumünster GmbH
SP Neumünster-Gartenstadt GmbH
SP Neuruppin GmbH
SP Oberhausen 2 GmbH
SP Oberhausen GmbH
SP Oldenburg GmbH
SP Osterholz-Scharmbeck GmbH
SP Otterndorf GmbH
SP Preußisch Oldendorf GmbH
SP Rathenow GmbH
SP Rethem GmbH
SP Ronnenberg GmbH
SP Sankt Augustin GmbH
SP Schwerin GmbH

SP Solingen GmbH
SP Verl GmbH
SP Verwaltungsgesellschaft mbH
SP Wesel GmbH & Co. KG
SP Wiesbaden GmbH
SP Wilhelmshaven GmbH
SP Witten GmbH
SP Wolfenbüttel GmbH
SP Wolfsburg Vorsfelde GmbH
SP Wunstorf GmbH
SP Wuppertal GmbH
SWH Marienheide GmbH
SWH Nettetal GmbH
Wohncarrée Bremen Grohn GmbH
Wohncarrée Celle Klein Hehlen GmbH
Wohncarrée Driburger Straße GmbH
Wohncarrée Hannover-Leinhausen II GmbH
Wohncarrée Hansemannstraße GmbH
Wohncarrée Korbach GmbH
Wohncarrée Peine GmbH

The deadline is 31 December 2021



[GRI 102-53]

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