

Critical issues, material derogations and actions linked to Castellum's sustainability initiatives and Code of Conduct are reported to the Board of Directors through its Audit Committee when such incidents occur. During the year, no significant derogations linked to sustainability initiatives or the Code of Conduct were identified or reported to the Board.

In 2023 neither Castellum, the Board, nor management received any information on the occurrence of significant incidents that had a negative impact on the health and safety of tenants.

In recent years, neither Castellum nor any representative of the company have been sentenced for any crime that could be linked to a derogation from the company's Code of Conduct, corruption, operations that inhibit competition or violations of anti-trust legislation. Nor was Castellum ordered to pay damages or any fines linked to violations of environmental, work environment, or anti-monopoly legislation in 2023.

Tax – report by country, GRI 207-4-a

	2023			2022		
	Sweden	Finland	Denmark	Sweden	Finland	Denmark
Number of employees	524	11	12	512	10	12
Assets excl. cash and cash equivalents	131,343	19,987	5,918	153,249	18,940	6,683
Income	8,682	700	424	7,962	616	350
Of which income from sales to third parties	8,682	700	424	7,962	616	350
Of which income from intra-Group transactions with other tax jurisdictions	0	0	0	0	0	0
Income before tax	-13,713	-468	-427	3,035	-760	-38
Tax paid	-4	-8	0	-15	0	0
Deferred tax	3,009	19	0	-562	90	0
Net income for the year	-10,708	-457	-427	2,458	-670	-38

Lobbying

Castellum did not make any financial contributions to or otherwise remunerated political parties or party political organisations for the purpose of influencing legislation.

Corporate culture

Castellum is a value-driven company where Business-Focused, Committed and Courageous are the core values that guide the company in various work situations. The corporate culture governs how the company's employees are to act towards tenants, the business community, and one another. By keeping the tenant in focus and being a reliable partner, the company is business-focused. By remaining devoted to its task and through mutual support, the company is committed. By daring to think out of the box and developing sustainable solutions, the company's employees are courageous. For more information about Castellum's values, refer to Sustainability-related policies on the company's website.

Reporting according to the Task Force on Climate-Related Financial Disclosures (TCFD)

For the fifth time, Castellum has adapted the company's reporting in accordance with the recommendations in the TCFD framework to describe how we work strategically with climate-related risks and opportunities. In 2021, TCFD published industry-specific recommendations. Castellum has begun implementing these. The table below describes the scope of the reporting and page references are made for the respective areas. Castellum has worked further on scenario analyses linked to climate change, which is reported on pages 47–50, 57–58 and 101.

Governance Recommended disclosures	Strategy Recommended disclosures	Risk management Recommended disclosures	Indicators & goals Recommended disclosures
A. The Board's monitoring of climate-related risks and opportunities Pages 36, 57, 97, 101, 104–107	A. Climate-related risks and opportunities the organisation has identified. Pages 57–58	A. The organisation's processes for identifying climate-related risks. Pages 42, 47–52, 57–58, 97–101	A. The organization's indicators for evaluating climate-related risks and opportunities. Pages 9–13, 40–41, 47–56
B. Management's role regarding assessing and managing climate-related risks and opportunities. Pages 36–37, 40, 43–45, 47–52, 57, 97, 101	B. Impact from risks and opportunities on the organization's operations, strategy and financial planning Pages 5–6, 9–13, 47–52, 61–63	B. The organisation's processes for managing climate-related risks. Pages 47–52, 57–58, 61–63, 65–67, 97–101	B. Emissions of Scope 1, 2 and 3 under the Greenhouse Gas Protocol. Pages 52–54
	C. Preparation of the organization's strategy in consideration of various climate-related scenarios. Pages 13, 40–41, 47–52, 57–58, 101	C. Integration of the above processes in the organisation's general risk management. Pages 57–58, 97–101	C. Goals for managing climate-related risks and opportunities. Pages 9–13, 40–41