# Information about the Non-Financial Report

## Report Framework

HHLA reports on the HHLA Group and HHLA Aktiengesellschaft in the form of a combined separate Non-Financial Report (hereafter "Non-Financial Report"), the contents of which are embedded in the Sustainability Report. The Non-Financial Report serves to fulfil the statutory requirements arising for HHLA for the first time as of this reporting year in connection with the Act to Strengthen Companies' Non-Financial Disclosure in their Management Reports and Group Management Reports (known as the CSR Directive Implementation Act for short, hereafter: CSR-RUG). The following sections are compulsory parts of the Non-Financial Report which are relevant for audit purposes:

- Sustainability Strategy
- Information about the Non-Financial Report
- Materiality Analysis
- Ecology: Land Conservation
- Ecology: Emissions and Energy
- Employees: Headcount
- Employees: Staff Development
- Employees: Occupational Safety and Health Promotion
- Combating Bribery and Corruption

The compulsory sections of the Non-Financial Report are also labelled as "Part of the Non-Financial Report" in the online Annual Report. A summary of all content relevant to the Non-Financial Report is also available as a PDF document from the download centre of the online Annual Report. ▶ http://report.hhla.de/annual-report-2017/non-financial-report

The reporting period is the 2017 financial year (1 January to 31 December 2017). The data presented generally refers to this period or the facts and figures at the end of the reporting period. If information refers to a different period of time, this is explicitly stated. The report is published once a year. The last Sustainability Report was published on 30 March 2017 as part of the Annual Report.

Unless otherwise stated, the key figures and information in this report concern the entire group of consolidated companies.

## Defining the Content of the Non-Financial Report

HHLA regularly carries out a materiality analysis to determine the most important sustainability topics. This was conducted by means of an international online survey of stakeholders in autumn 2015. The results of this survey were used to determine the key issues for sustainability reporting. It includes all topics identified as material. ▶ see Materiality Analysis, page 164

For the purpose of producing the first Non-Financial Report in compliance with CSR-RUG, the material issues identified in accordance with GRI were aligned with the requirements of the German Commercial Code. The table below reconciles the five reportable minimum aspects with the material aspects and issues of relevance to HHLA.

As a port and transport logistics company, HHLA acts as a service provider within the transport chains of its clients. HHLA's own supply chains are limited to procuring capital and consumption goods (e.g. locomotives, port handling equip-

### Reconciliation of the Reportable Minimum Aspects with the Material Aspects and Issues of Relevance to HHLA

| | |
|---|---|
| Business model | ▶ see Information about the Non-Financial Report / Business Model as per CSR-RUG, page 162 |
| Environmental aspects | Land conservation<br>▶ see Ecology / Land Conservation, page 167 |
| | Emissions and energy<br>▶ see Ecology / Emissions and Energy, page 167 |
| Employee aspects | Staff development<br>▶ see Employees / Staff Development, page 170 |
| | Occupational safety and health promotion<br>▶ see Employees / Occupational Safety and Health Promotion, page 171 |
| Social aspects<br><br>Respecting human rights | HHLA takes its responsibility in dealing with social aspects that concern business partners, shareholders, employees and the general public very seriously. However, all of the topics relating to these aspects were excluded due to a lack of commercial relevance based on double materiality considerations as defined in Section 289c (3) of the German Commercial Code (HGB).<br>▶ see Materiality Analysis / Reconciliation of Key Issues with the German Commercial Code, page 164 |
| Combating bribery and corruption | Combating bribery and corruption<br>▶ see Combating Bribery and Corruption, page 174 |

ment) which largely originate from countries within Europe. ▶ see also Management Report/Purchasing and Materials Management, page 22

## Business Model according to CSR-RUG

Hamburger Hafen und Logistik AG is a leading European port and transport logistics company. It operates container terminals in the ports of Hamburg and Odessa. The Intermodal companies of HHLA provide efficient transport systems and have their own terminals in the hinterland of the ports. The Logistics segment comprises an extensive array of port and consultancy services. ▶ see Management Report/Group Overview/Business Activities, page 13

## Reportable Risks according to CSR-RUG

HHLA has a comprehensive risk management system and an internal control system. ▶ see Management Report/Risk and Opportunity Report/Risk and Opportunity Management, page 38

After applying the net method to identify reportable risks according to CSR-RUG, HHLA is not aware of any reportable risks which are highly likely to have serious negative consequences for the reportable aspects now or in the future.

## Connections with the figures stated in the Annual and Consolidated Financial Statements

No fundamental connections were identified with the figures stated in the Annual and Consolidated Financial Statements which would be needed to understand the data.

## External Audit of the Non-Financial Report

This Non-Financial Report was the subject of a limited assurance engagement according to ISAE 3000 (Revised) by the independent auditing firm PricewaterhouseCoopers (PwC), which issued an unqualified opinion. ▶ see Audit opinion, page 176

## References

References to details not contained in the Combined Management Report serve to provide further information and do not form part of the Non-Financial Report.