

JLL Sustainability Program Information

Purpose, strategy, and program

JLL's purpose is to shape the future of real estate for a better world

This purpose guides the actions of all our 106,000-plus employees, whether in interactions with our clients or our communities, to create a higher standard of corporate responsibility. Among the ways we deliver our purpose is by putting into action our sustainability program.

Our global sustainability program

JLL's sustainability program is focused on delivering impact in three key areas: climate action, healthy spaces, and inclusive places. We call this our Sustainability Framework, with each area supported by specific targets. The implementation of the program is supported by a global governance structure for sustainability.



Inclusive places for thriving communities

We provide fair and inclusive places that support equal opportunities and thriving communities.

Climate action for sustainable real estate

We support action that accelerates the transition to net zero, enhances performance and mitigates risks.

Healthy spaces for all people

We create safe and healthy spaces that promote productivity, well-being and sustainability.

Governance

JLL has integrated sustainability into our corporate governance procedures to support our purpose and further embed it into our core operations and client services.

JLL's corporate governance follows the standards of the New York Stock Exchange (NYSE). The firm's Board of Directors has ultimate responsibility for overseeing our business. The Board elects our Chairman, Chief Executive Officer and Chief Financial Officer, as well as other senior officers. The management team, with the Board's oversight, is responsible for conducting the company's business.

JLL provides all our stakeholders with the highest level of governance including annual voting for Directors, majority voting for Directors, enhanced abilities to call for special meetings and annual advisory voting on executive compensation. Additional information about our corporate governance, including our corporate governance structures, procedures and policies, can be found in our 2024 Proxy Statement and the Investor Relations section of the JLL website.

Global governance

JLL has created a clear governance structure to provide strategic oversight and operational implementation to deliver our sustainability program.

Ultimate responsibility within JLL rests with Christian Ulbrich, our Global Chief Executive Officer and member of the Board of Directors and the Global Executive Board (GEB). As of December 31, 2023, the Board comprised 12 members, of which 11 were independent Non-Executive Directors. We believe the Directors' varied backgrounds, skills and experience contribute to an effective and well-balanced Board that is able to provide valuable insight to, and effective oversight of, our senior executive team. The Board has adopted a Statement of Qualifications for Members of the Board of Directors which outlines the characteristics we seek in Board nominees, including experience relating to environmental and social matters.

Details of our Board composition are included in our 2024 Proxy Statement. The Board is assisted by three committees, including the Nominating, Governance and Sustainability Committee and the Audit and Risk Committee. The Nominating, Governance and Sustainability Committee supports the Board in reviewing the Company's policies, programs and implementation of certain environmental, social, legislative, regulatory and public policy matters. The Audit and Risk Committee has responsibility to oversee JLL's Enterprise Risk Management (ERM) Framework and sustainability reporting. Our GEB includes senior leaders representing key corporate functions and business line leads. Neil Murray, Global CEO, Work Dynamics, represents Global Sustainability.

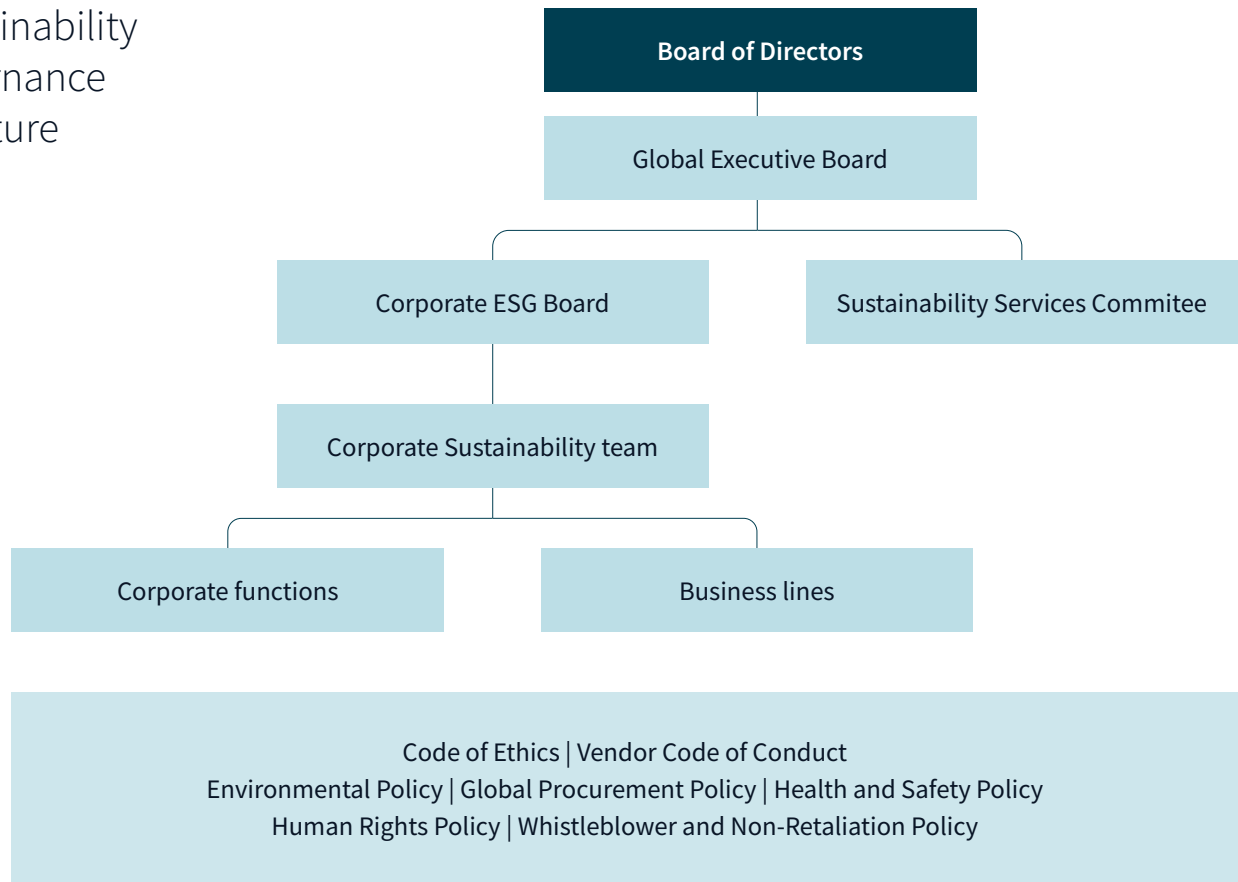
The Sustainability Services Executive Committee is chaired by Guy Grainger, Global Head of Sustainability Services and ESG, who reports directly to Neil Murray. Guy Grainger oversees JLL's external sustainability services, products and strategy to ensure we provide industry-leading support and services to our clients. Our efforts to address sustainability within our internal operations are reviewed by the Corporate ESG Board which meets quarterly. It is comprised of the global heads of business lines and corporate functions, including Human Resources, Finance, Legal and Marketing. It is chaired by Erin Meezan, JLL's Chief Sustainability Officer.

The Corporate ESG Board is responsible for aligning the sustainability interests of JLL with those of our clients, employees, and shareholders, and monitoring our sustainability program and its implementation.

The Corporate ESG Board reviews strategic and operational decisions related to JLL's sustainability performance and progress against our targets.

Our Chief Sustainability Officer is supported by a Global Sustainability team. The team is responsible for the delivery of global sustainability reporting and communications, the facilitation of the program globally, delivery of JLL's sustainability targets, and representing JLL in its interactions with external sustainability organizations.

Sustainability
governance
structure



Risk management

JLL’s Enterprise Risk Management (ERM) Framework identifies, assesses, and prioritizes the most significant enterprise risks that could impact, both positively and negatively, the achievement of JLL’s strategic objectives. ERM aims to maximize short- and long-term value to JLL’s stakeholders. Our global ERM framework enables JLL’s Global Executive Board (GEB) to take targeted actions to mitigate risks. This framework is governed by the GEB and coordinated by the Global Director of Enterprise Risk Management. Our Audit and Risk Committee reviews the ERM program to ensure it is fit for purpose.

In alignment with the risk governance framework, JLL has dedicated operational risk management functions in place at many organizational levels.

The sustainability program is included in the Global Internal Audit’s risk assessment and annually considered for testing. Sustainability is an important part of JLL’s strategy and is therefore a key component of our ERM framework. A materiality assessment is one of many inputs used in our ERM assessments to identify and prioritize risks.

Several sustainability related risks are regularly reported to the GEB and Audit and Risk Committee, including the following:



Ethics and compliance



Health and Safety



Delivering 2030 carbon reduction commitments

Ethics and compliance

At JLL, our ethical business practices define who we are and how we behave, guiding our actions. Our ethics and compliance framework enables us to navigate and comply with increasingly complex regulations.

Code of Ethics

Our Code of Ethics is the cornerstone of our Ethics Everywhere program. Together with our Vendor Code of Conduct, our Code of Ethics sets the foundation for the way we conduct our business. The Code sets our ethical expectations for all those who work for us and with us. We conduct an annual exercise to ensure our people have read, understood and subsequently certified to the Code. In 2023, out of a global workforce of more than 106,000 people, we achieved a 90% certification and training completion rate.

Ethics program

JLL's Ethics Everywhere program provides guidance to help our employees follow the spirit of our Code. It empowers them to speak up and confidently raise integrity concerns without fear of retaliation. The program covers the broad risk areas of corruption, financial crime, data privacy, conflict of interest, trade sanctions and export control, regulatory standards and other issues, including modern slavery. To keep our global workforce up to date with our ethics program, we offer training and awareness campaigns, including required annual ethics training. In 2023, we delivered approximately 340,000 training sessions on a broad range of ethics and compliance topics to our workforce.

Ethics reporting

Policies

JLL's global Whistleblower and Non-Retaliation Policy outlines our commitment to fairness, transparency and compliance with applicable laws. The policy protects JLL employees, business partners (including those involved in pre-contractual negotiations), third parties (clients, contractors, suppliers, or consultants), visitors or any other facilitators who assist those who speak up.

Reporting

JLL has an independently administered, anonymous whistleblower helpline and online reporting platform, EthicsPoint, for employees and other stakeholders to report

issues. They can also report directly to our Legal, Ethics and Compliance or Human Resources functions, Ethics Officers, or externally to the relevant authority.

Our complete ethics statistics are presented in our Ethics Everywhere Annual Report.

Modern slavery

JLL publishes a modern slavery statement annually. The statement details our risk exposure and the practical steps we are taking to assess and address modern slavery risks in our operations and supply chain across our business globally.

Responsible procurement

In 2023, JLL managed an annual procurement spend of approximately \$12.6 billion on behalf of our clients and across our corporate operations. A significant portion of this is direct spend for services, including the management of workplaces, projects and properties, which we provide to clients globally. We also managed \$1.3 billion of indirect procurement spend toward goods and services we buy for JLL.

Supply chain policies

JLL's procurement policies and governance determine how we engage with suppliers globally and regulate compliance and alignment with our sustainability principles. All suppliers, for our clients and for JLL, are contractually obliged to comply with the practices described in our Vendor Code of Conduct that reflects JLL's Code of Ethics.

JLL updated the Vendor Code of Conduct in 2023, updating minimum expectations for suppliers, including sustainability elements such as health, safety, and wellness; which includes non-discrimination policies; the environment; business ethics; and human rights, including forced labor, human trafficking, child labor and freedom of association. Our Vendor Code of Conduct covers our suppliers' direct operations and the actions of their suppliers.

Climate risk management

Material climate risks that could impact, positively or negatively, the achievement of JLL's strategic objectives, are identified through our Enterprise Risk Management (ERM) Framework.

This framework is continuously updated, and considers risks over the short, medium, and long-term.

Representatives from JLL’s ERM function work with senior leaders of JLL’s corporate and business functions to identify potential risk and their causes, along with their potential impacts and consequences. Climate-related risks and opportunities are identified and assessed on a geographic, business line and functional level.

Between 2019 and 2021 we conducted an assessment of climate-related risks and opportunities aligned with the Task Force on Climate-related Financial Disclosures (TCFD).

The findings indicate that the financial opportunities for our business are greater than the financial risks under all three climate scenarios, with the strongest opportunities existing under a net zero scenario. Our existing investments in property technology, green building solutions and our climate change consulting provide significant and scalable avenues to realize the identified climate-related opportunities.

The conclusions were published in our standalone JLL TCFD 2022 Report.

Material climate-related impacts, risks, and opportunities

In 2023, JLL completed a double materiality assessment aligned with the European Sustainability Reporting Standards (ESRS). The assessment identified the most material sustainability-related impacts, risks, and opportunities (IROs) across our value chain.

The following infographic provides an overview of the most material climate-related IROs aligned with the ESRS E1 Climate Change Topic along with where in the JLL value chain the IRO statement occurs. The material IRO statements inform strategic prioritization efforts in our Climate Action program to manage climate-related IROs.

Upstream activities

JLL Operations and Services

- 8
 Buildings, and the activities that take place within them, drive energy consumption and create emissions (OO)
- 9
 Performance towards achieving decarbonization goals without offsets can bolster JLL’s reputation as a leader in the perception of clients, investors, employees, and other stakeholders (OO)
- 10
 Building design decisions may dictate a property’s energy/carbon footprint for years and limit mitigation options (OO)
- 11
 Climate change related events could reduce demand for select real estate services in areas of high climate risk (OO)
- 12
 A sustainability-oriented value proposition across all business lines can establish JLL as a leader in this space – while supporting a profitable transition to the low-carbon economy (OO)

Downstream activities

- 1
 Integration of climate-related solutions can enhance resiliency of properties (VC)
- 2
 Retrofitting buildings to be energy efficient can increase property value (VC)
- 3
 JLL can help clients drive reductions in their GHG emissions (VC)
- 4
 Climate-resilient properties provide enhanced protection to employees, clients, and physical facilities in extreme weather events (VC)
- 5
 Providing sustainability services to whole buildings can help improve tenant experiences (VC)
- 6
 Climate-resilient properties support business continuity during/ after extreme weather events (VC)
- 7
 JLL can help clients comply with emissions requirements at the local, state, federal, and international level (VC)

● Positive impact
 ● Negative impact
 ● Risk
 ● Opportunity
 (OO) Own Operation (VC) Value Chain

Our strategy and targets

JLL's net zero target commits us to:

- A near-term target to reduce absolute Scope 1, 2 (market-based) and 3 emissions by 51% by 2030 from a 2018 baseline (including 100% of Scope 1 and 2 emissions from JLL-occupied buildings)
- A long-term target to reduce absolute Scope 1, 2 and 3 emissions by 95% by 2040 from a 2018 baseline

We are updating our emission category decarbonization pathways in 2024 to reflect the planned actions and performance projections guiding our net zero journey. We have committed to offset no more than 5% of our 2018 baseline and are investing in abatement measures as a priority.

Health and safety

JLL's safety vision is 'One team S.A.F.E.R. together', which is a global approach to embed safety behaviors company-wide. Under this vision, we create workplaces and provide services that protect the health and safety of our employees, clients, and vendor partners.

1. JLL's Global Health, Safety, Security and Environment (HSSE) policy sets forth our commitment to prioritize the well-being of our people, ensure safe and healthy workplaces, and promote our health and safety culture.
2. Our Health, Safety and Environmental Management System (HSEMS) provides the framework to manage health, safety, and environmental risks. In 2023, HSEMS for Work Dynamics, covering 51% of JLL's total employee population, was certified globally to ISO 14001 and 45001, audited by Lloyd's Register Quality Assurance (LRQA) - an external certification body.
3. The HSEMS applies across client sites and JLL-occupied offices. It defines our health, safety and security standards and procedures through planning, operations, performance evaluation and improvement while allowing sufficient flexibility to meet local legal obligations and/or client-specific requirements. We apply a global hazard identification and risk assessment standard to identify work-related hazards and assess risks on a routine and non-routine basis.

4. JLL also utilizes third-party providers for occupational health and safety services to identify and eliminate hazards and minimize risks, covering topics such as asbestos surveys, indoor air quality, legionella, and fire risk assessments. Supplementary management standards are implemented for contractors and suppliers under JLL's control, including site-based teams and remote site managers.
5. JLL has established a safety culture where everyone has the right and responsibility to report unsafe behaviors and hazardous situations to prevent injuries or illnesses. Our 'good catch' approach proactively identifies unsafe actions or conditions that could pose harm to people or the environment. Our Cardinal Rule of 'Speak Up' and the 'One team S.A.F.E.R. together culture' protect employees from retaliation when reporting concerns.

2023 performance

Collectively, our activities resulted in improved health and safety KPIs across most areas of our business. Significantly, our performance puts us in the 95th percentile of 130 real estate companies included in our peer group. The feedback informed the development of our strategic priorities for 2024. JLL's top scoring area was "Organizational Commitment".

Contractor injury prevention remained a focus area in 2023 with the Phase One rollout of a globally consistent Pre-Qualification process within Work Dynamics. Despite this, JLL sadly suffered one contractor fatality in 2023.

Such incidents reinforce the importance of our continued efforts to advance our safety culture through JLL's 'One team S.A.F.E.R. together' program and roadmap.

At the end of 2023, JLL recorded an employee Lost Time Injury Rate (LTIR) of 0.17; a Total Recordable Incident Rate (TRIR) of 0.39; a Days Away, Restricted Duty and Transfer

Rate (DART) of 0.24; and an Incident Severity Rate (ISR) of 4.76. Our Experience Modification Rate (EMR) remained unchanged at 0.48 between the end of 2022 and 2023. There were zero JLL employee fatalities reported.

In 2023, we recorded a contractor Lost Time Injury Rate (LTIR) of 0.14 down from 0.19 in 2022, and a contractor Total Recordable Incident Rate (TRIR) of 0.31 up from 0.29 in 2022.

Statement of ESG performance metrics

JLL is a leading global commercial real estate and investment management company with annual revenue of \$20.8 billion, operations in over 80 countries and a global workforce of more than 106,000 as of December 31, 2023. We help clients buy, build, occupy, manage and invest in a variety of commercial, industrial, hotel, residential and retail properties.

This Statement of performance metrics (Statement) as of and for the year ended December 31, 2023 covers JLL's services and operations across all business segments and geographies.

In addition to this Statement, JLL has prepared supplemental sustainability performance data that are available on pg. 38. This supplemental sustainability performance data have not been subject to assurance.

In 2023, data relating to our operations represented 99.7% of sites that we occupied during the year, excluding coworking spaces outside of JLL's operational control. Where we refer to 'offices', this relates to JLL's corporate space unless otherwise indicated.

Part 1: Climate action

Emissions (mtCO ₂ e)	2023
Scope 1: Fleet (mobile fuels and mileage)	25,472
Scope 1: Natural gas and office fuels	391
Scope 2 (Location-based): Office electricity	11,044
Scope 2 (Market-based): Office electricity	7,896
Total Scope 1 and Scope 2 (location-based) emissions	36,907
Total Scope 1 and Scope 2 (market-based) emissions	33,759
Scope 3.1: Purchased goods and services	58,918
Scope 3.5: Waste	233
Scope 3.6: Business travel inc. hotels	56,325
Scope 3.7: Employee commuting, inc. employee homeworking	118,344
Scope 3 emissions, categories 1, 5, 6 and 7	233,820

1.1 Reporting year and basis of presentation

JLL's greenhouse gas (GHG) emissions have been prepared based on a calendar reporting year, which is the same as JLL's financial reporting period (January 1 – December 31). JLL has prepared the GHG emissions metrics and related notes for the year ended December 31, 2023, in accordance with management's criteria, as follows:

- Other than as explained in Note 1.5 for recalculations, Scope 1 and the reported Scope 3 emissions have been prepared using the guidance in the World Resources Institute (WRI) and World

Business Council for Sustainable Development (WBCSD) GHG Protocol: A Corporate Accounting and Reporting Standard (revised edition).

- Other than as explained in Note 1.5 for recalculations, Scope 2 emissions have been prepared using the guidance in the WRI/WBCSD GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard.

The WRI/WBCSD GHG Protocol standards and guidance are collectively referred to as the 'GHG Protocol' in this statement.

1.2 Organizational boundaries

JLL uses the operational control approach to determine its organizational boundaries. Operations where JLL has full authority to introduce and implement operating policies, are included in our Scope 1 and 2 emissions inventories. Emissions associated with LaSalle-managed investments are excluded from our inventory, except where properties are managed by JLL, in which case they are included in Scope 3 Category 11.

1.3 Operational boundaries

Emissions are calculated and presented independent of any GHG trades such as sales, purchases, transfers, or banking of allowances

Scope 1:

Scope 1 emissions are direct emissions from the combustion of fuel from sources inside the organizational boundary and include the following:

Source	Boundary description
Mobile fuel consumption	<ul style="list-style-type: none"> JLL-owned/leased/operated cars and vans
Stationary fuel consumption	<ul style="list-style-type: none"> Gaseous fuels consumed at a building that is owned and fully occupied by JLL Gaseous fuels consumed at a JLL-leased building where JLL is the sole commercial tenant

Scope 2:

Scope 2 emissions are indirect emissions from the generation of electricity occurring at sources outside of JLL's organizational boundary as a consequence of activities within the organizational boundary. For JLL, this includes the following:

Source	Boundary description
Purchased electricity (heat, steam and cooling are excluded because they are not applicable)	<ul style="list-style-type: none"> Electricity consumed at a JLL-leased building where JLL is the sole commercial tenant

Scope 3:

Scope 3 emissions are indirect emissions from the generation of the fuel from sources outside the organizational boundary as a consequence of the activities of JLL. JLL includes the following categories of Scope 3 emissions in its Statement of performance metrics.

Source	Boundary description
Category 1: Purchased goods and services	<ul style="list-style-type: none"> Corporate procurement by category: technology, professional services, human resources and marketing
Category 5: Waste	<ul style="list-style-type: none"> Operational waste generated at JLL-owned and leased buildings (excluding waste from office fit-outs and refurbishments due to data availability)
Category 6: Business travel	<ul style="list-style-type: none"> Business travel by car, rail, air, and hotel stays when JLL employees travel for business
Category 7: Employee commuting	<ul style="list-style-type: none"> Travel by rail, bus, and automobile when employees commute between home and JLL offices or client sites. Employee homeworking

1.4 Emissions per gas

All GHG emissions figures are reported in metric tons (mt) of carbon dioxide equivalents (CO₂e). Using guidance in the GHG Protocol, JLL has included carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O) in its reporting. Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulphur Hexafluoride (SF₆) and Nitrogen trifluoride (NF₃) emissions from refrigerant use have been excluded as they are not material sources of GHGs for JLL and are not typically under JLL's operational control (these are estimated to be less than 0.1% of overall Scope 1 and 2 emissions). JLL uses the conversion of 1 ton of CO₂e as 1 mtCO₂e.

1.5 Base year and recalculation policy

JLL has established 2018 as its base year for Scope 1, Scope 2 and Scope 3 emissions (categories 1, 3, 5, 6, 7, 8 and 11) ('combined emissions').

JLL recalculates emissions based on any of the following occurring:

- Structural changes that result in a cumulative impact >10% of combined emissions (base year)
- Discovery of calculation errors or adoption of methodological changes that would result in >5% increase or decrease in combined emissions unless it is impractical to do so
- Or the identification of new emission sources that will contribute >10% to combined emissions

1.6 Estimation uncertainty

JLL bases its estimates and methodologies on historical experience, available information, and various other assumptions that it believes to be reasonable. Emissions data presented are subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

For emissions related to JLL's occupied offices, consumption is based on actual data when available. Where actual data is not available, consumption is estimated using either the daily rate of the latest bill (for months with partial data) or the same month of the previous year by account number. When no invoice data is available for either base building or tenancy, JLL uses the average annual consumption per m² by region applied to the building's area.

1.7 Measurement methodologies

Scope 1 emissions

Source	Method	Emissions factors	Inputs
Mobile combustion	<ul style="list-style-type: none"> • Scope 1 emissions from JLL's fleet are calculated based on a mixture of distance traveled and fuel type purchased. Emission factors for distance traveled are based on vehicle size and fuel type 	<ul style="list-style-type: none"> • AMER: EPA 2023 • EMEA and APAC: DEFRA 2023 	<ul style="list-style-type: none"> • Distance traveled • Fuel purchased by type • Mode of transport by vehicle size and fuel type
Stationary fuels	<ul style="list-style-type: none"> • Scope 1 emissions from stationary fuels are calculated based on the volume of fuel purchased by type, or JLL's share of base building usage 	<ul style="list-style-type: none"> • DEFRA 2023 	<ul style="list-style-type: none"> • Natural gas (utility/ landlord bills) under JLL operational control

Scope 2 emissions

Source	Method	Emissions factors	Inputs
Purchased electricity	<ul style="list-style-type: none"> Location-based 	<ul style="list-style-type: none"> US sites: eGRID2021 Non-US sites: IEA 2023 	<ul style="list-style-type: none"> Utility bill/ metered consumption
Purchased electricity	<ul style="list-style-type: none"> Market-based 	<ul style="list-style-type: none"> US sites: 2023 Green-e® Residual Mix Emission Rates: eGRID2021 EMEA sites: European Residual Mixes 2021: Association of Issuing Bodies. Version 1.0 All Others: Location-based factors 	<ul style="list-style-type: none"> Utility bill/ metered consumption. Renewable energy certificates and green tariffs

Methodology descriptions

Location-based:

- Purchased and estimated electricity consumption data in JLL's occupied offices are multiplied by country-level International Energy Agency (IEA) emission factors to convert kWh to metric tons of CO₂e. The exceptions are Australia and the United States, where state-based emission factors are used (NGA factors in Australia and eGRID in the United States).
- Estimations are calculated in our system using the daily rate of the current bill for the most recent month, then reverting to the same month of the previous year for other missing invoice values.
- In instances where actual data is not available, estimations for our (grid) electricity consumption were derived from comparable properties that had an actual invoice account for the period. Regional benchmarks were calculated for the Americas, Asia Pacific and EMEA based on kWh/m² for our scope 1 and 2 tenancy-space data.

Market-based:

- We have included validated green energy/ Renewable Energy Certificate purchases in our global portfolio, and we have also adopted residual mix factors for the Americas (Green-e) and EMEA (ReDISS) portfolio where available.

Fleet emissions:

- Emissions related to JLL's electric vehicle fleet are currently excluded from our Scope 2 emissions. Although not significant, JLL's fleet includes a growing number of EVs managed under a variety of lease agreements.

Scope 3 emissions

Source	Method	Emissions factors	Inputs
Category 1, purchased goods and services	<ul style="list-style-type: none"> Spend-based 	<ul style="list-style-type: none"> US EPA commodity and industry emission factors, Supply Chain Factors Dataset 	<ul style="list-style-type: none"> Spend (\$) overview by category: Technology, Professional Services, Human Resources, Marketing
Category 5, waste	<ul style="list-style-type: none"> Average data 	<ul style="list-style-type: none"> DEFRA 2023 	<ul style="list-style-type: none"> Kg of total waste in each building where waste information collected OECD 2019 Dataset, Municipal Waste, Generation and Treatment for waste stream per country and OECD region for estimation Property name, floor area (m²) per country and OECD region
Category 6, business travel (car, rail, air)	<ul style="list-style-type: none"> Distance-based method for travel booked via travel management companies and spend-based method where travel is expensed by employees 	<ul style="list-style-type: none"> DEFRA 2023 	<ul style="list-style-type: none"> Distance in km for each travel mode Total spend by region for each travel mode (via travel management companies and expensed)
Category 6, business travel (hotel)	<ul style="list-style-type: none"> Spend-based method 	<ul style="list-style-type: none"> DEFRA 2023 	<ul style="list-style-type: none"> Total spend by region Night stays by region
Category 7, employee commuting	<ul style="list-style-type: none"> Average data 	<ul style="list-style-type: none"> AMER: Commute: EPA 2023; Homeworking electricity: EPA Eirgrid 2022; Homeworking gas: EPA EF Hub 2023 EMEA: Commute, homeworking electricity and gas: DEFRA 2023 APAC: Commute and homeworking gas: DEFRA 2023; Homeworking electricity: IEA 2021 	<ul style="list-style-type: none"> National statistics on homeworking and commuting averages HR data analytics

Methodology descriptions

Emissions from the following Scope 3 categories have been calculated using guidance in the GHG Protocol Technical Guidance for Calculating Scope 3 Emissions.

Category 1: Purchased goods and services.

- For 2023, spend data per category is multiplied by the relevant EPA Industry and Commodity Emission Factors. Previously, emissions were calculated using the GHG Protocol's Scope 3 Evaluator Tool, which was retired in 2023. Data for previous years has not been recalculated because the impact from this change does not meet the threshold set out in our recalculation policy.
- Emissions from leased data centers were previously captured in Scope 3 Category 1, but in 2023, we updated our methodology and moved these to Category 8 to be more in line with the guidance in the GHG Protocol. Data for previous years has not been recalculated because the impact from this change does not meet the threshold set out in our recalculation policy.
- Category 5: Waste
- The average annual kg of waste per m² of JLL-occupied offices with actual data is used to estimate total waste consumption across our remaining occupied portfolio. The total amount of waste is divided into four waste streams: Recycling, Landfill, Waste to energy and other. The OECD 2019 data set: "Municipal waste: Generation and Treatment" is used to estimate the amount of waste per stream. Composting is included for sites with known composting facilities.

Category 6: Business travel

- Business travel data consists of both actual and estimated data using a combination of the distance-based and spend-based methods. Travel type data (distance travelled by mode of transport and hotel nights) is obtained from JLL's travel management companies. Where travel is expensed directly by employees, emissions related to travel type are estimated based on spend using regional proxies drawn from the actual data in 2023. Previous years' data - which did not use regional proxies - has not been recalculated because the impact from this change does not meet the threshold set out in our recalculation policy.

Category 7: Employee commuting and homeworking

- Emissions related to employee commuting and homeworking are estimated according to the average-data method using information on the number of JLL employees (excluding Integral, our property maintenance subsidiary in the UK) in each location, average days in the office, and publicly available national statistics on commuting patterns. National statistics on commuting patterns are supplemented by responses to our most recent employee commuting and homeworking survey (conducted in 2022) where publicly available data on average distance travelled is not available. JLL uses regional proxies extrapolated from national statistics where national statistics are not available - and for countries with fewer than 1,000 employees.
- Homeworking emissions are likewise estimated based on publicly available information. The methodology accounts for average days worked from home, energy use from equipment and lighting, as well as the heating and/or cooling of homes. JLL accounts for all the emissions from the heating and/or cooling of employee homeworking space to prevent under-counting.
- Category 7 emissions were previously extrapolated based on the results of our commuting and homeworking survey. Previous years' data have not been recalculated because the impact from this change in methodology does not meet the threshold set out in our recalculation policy.

1.8 Global warming potentials

The global warming potentials for all GHGs were sourced from the Intergovernmental Panel on Climate Change Fifth Assessment Report.

Part 2: Healthy spaces

Sustainable buildings	2023
JLL offices >10k s.f. with a sustainability certificate (%)	60%

Health and safety	2023
Employees - Lost time incident rate (LTIR)	0.17
Employees - Total recordable incident rate (TRIR)	0.39
Employees - Days away, restricted duty and transfer rate (DART)	0.24

2.1 Sustainable buildings

Organizational boundaries and reporting year

JLL offices >10k s.f. with a sustainability certificate is determined based on all JLL-occupied offices as of December 31, 2023. Sustainability certifications include certificates related to both base-building performance and fit-out criteria (such as energy, water, waste, and occupant well-being) issued by an accredited operator of BREEAM, LEED, WELL or other similarly industry-recognized rating system. Where both base-building and fit-out certificates have been achieved for one site, only one certificate is counted.

2.2 Health and safety

Organizational boundaries and reporting year

Lost Time Incident Rate (LTIR), Total Recordable Incident Rate (TRIR) and Days Away, Restricted Duty and Transfer (DART) Rate cover all JLL employees during the 2023 calendar year. JLL has defined employees for hours worked to include any individual registered on our HR management software which covers all locations globally.

Previously, LTIR, TRIR and DART employee hours were calculated only using JLL employees in our Work Dynamics and Property Management business lines. The updated methodology allows JLL to track our key health and safety metrics across the total JLL employee population. Management has recalculated the LTIR, TRIR, DART for 2022 in this report, 2021 and 2020 have not been recalculated.

Measurement methodologies

JLL follows the applicable U.S. Occupational Safety and Health Administration (OSHA) standard definitions in preparing LTIR, TRIR and DART as follows.

Health and safety metrics are subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data, such as the reliance on individuals to report incidents and the identification of new facts and circumstances during investigations of reported incidents.

- LTIR is the measure of recordable illness and injuries resulting in 24 hours or more lost time per 100 full-time employees. Lost time incidents are defined as any work-related illness or injury that results in a day away from work the day after the incident as determined by a physician or other licensed health professional.
- TRIR is the measure of recordable illness and injuries resulting in medical treatment per 100 full-time employees. An illness or injury is considered recordable, if they result in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness. They also meet the general recording criteria if it involves a significant injury or illness diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness.
- DART is a measure of recordable illness and injuries per 100 full-time employees per year that resulted in days away from work, restricted duties or transferred due to illness/injury. Restricted duty includes incidents that prevent an employee from performing their usual duties, resulting in a restricted or modified role. Transfers result from incidents requiring employees to transfer to another job temporarily or permanently.

Climate action

Category 3, 8 and 11 GHG emissions included in our supplementary performance data are aligned with the reporting year, basis of preparation, organizational and operational boundaries, base-year and recalculation policy used to prepare the GHG emissions included in our externally verified Statement of ESG performance metrics.

JLL includes the following categories of Scope 3 emissions in its supplementary sustainability performance data.

Source	Boundary description
Category 3: Fuel- and energy-related activities not included in Scope 1 or Scope 2	<ul style="list-style-type: none"> JLL consumption of liquid and gaseous fuels Electricity consumption at JLL-occupied offices
Category 8: Upstream leased assets	<ul style="list-style-type: none"> Base building energy consumption (multi-tenant and leased buildings where JLL cannot claim full operational control) Data centers electricity consumption
Category 11: Use of sold products	<ul style="list-style-type: none"> Client assets where JLL provides Integrated Facilities Management and Property and Asset Management services

Measurement methodologies

Source	Method	Emissions factors	Inputs
Category 3: Fuel- and energy-related activities not included in Scope 1 or Scope 2	<ul style="list-style-type: none"> Average-data 	<ul style="list-style-type: none"> Well-to-tank (WTT) and Transmission and Distribution Losses (T&D): DEFRA 2023 	<ul style="list-style-type: none"> Emissions from consumed fuel and electricity
Category 8: Upstream leased assets	<ul style="list-style-type: none"> JLL-occupied offices: Average data and assets-specific Data centers: Lessor-specific 	<ul style="list-style-type: none"> US sites: eGRID 2021 Non-US sites: IEA 2023 Data centers EMEA and APAC: IEA 2023 Data centers US: eGRID 2021 	<ul style="list-style-type: none"> Base building energy consumption (multi-tenant and leased buildings where JLL cannot claim full operational control) Leased data centers energy consumption

Measurement methodologies

Source	Method	Emissions factors	Inputs
Category 11: Use of sold products	Our methodology matches floor area with available consumption data. Where consumption data is not available, this is estimated at the property level based on property type, climate zone and floor area using established energy use intensity benchmarks from Energy Star Portfolio Manager	<ul style="list-style-type: none"> US electricity: EPA eGRID 2022 Canada electricity: Canada's GHG Offset System: Emissions Factors and Reference Values UK electricity and global fuels: DEFRA 2023 Global electricity: IEA 2023 	<ul style="list-style-type: none"> Property type, and climatic zone and floor area Asset-level energy consumption Established energy use intensity and benchmarks (Energy Star Portfolio Manager)

Methodology descriptions

Category 8: Upstream leased assets (incl. data centers)

- Category 8 emissions relate to leased data centers and JLL's share of whole building energy consumption in JLL-occupied multi-tenant and leased buildings offices it cannot claim full operational control. JLL does not claim operational control over base building power (for heating, ventilation/air-conditioning (HVAC), lifts or communal areas), and emissions related to these activities are classified as Scope 3.8.
- Emissions are calculated using whole building energy use intensities (EUI) provided by our landlords or reported via Energy Star, with JLL's proportion estimated based on its rented floor area as a proportion of total floor area. Where whole building energy use intensities are not provided, JLL uses average data across its remaining portfolio.

- 2023 emissions are based on a significantly larger sample size than previous years. Secondly, emissions for 2023 are reported based on total energy consumption, whereas previously we reported emissions separately for electricity consumption and natural gas consumption. Previous years' Category 8 emissions also exclude emissions from leased data centers because these were previously captured in Category 1. In 2023, we updated our methodology and moved these to Category 8 to be more in line with the guidance in the GHG Protocol.
- Previous years' emissions for Category 8 have not been recalculated because the impact from these changes do not meet the threshold set out in our recalculation policy.

Healthy spaces	2023	2022	2021	2020
Health and safety				
Employees - Lost time incident rate (LTIR)	0.17*	0.15	0.29	0.21
Employees - Total recordable incident rate (TRIR)	0.39*	0.34	0.48	0.49
Employees - Days away, restricted duty and transfer rate (DART)	0.24*	0.18	0.30	0.26
Employees - Experience modification rate	0.48	0.48	0.49	0.53
Employees - Incident severity rate (average days lost per 100 people)	4.76	3.95	1.93	5.12
Employees - Number of staff fatalities	0	0	0	0
Contractors - Lost time incident rate (LTIR)	0.14	0.19	NA	NA
Contractors - Total recordable incident rate (TRIR)	0.31	0.29	NA	NA
Contractors - Number of fatalities	0	4	NA	NA

Inclusive places	2023	2022	2021	2020
Company demographic information				
Employees under 18	0.02%	0.03%	0.02%	0.02%
Employees age 18-29	16%	17%	18%	17%
Employees age 30-39	33%	33%	33%	34%
Employees age 40-49	25%	24%	23%	23%
Employees age 50-59	16%	17%	17%	17%
Employees age 60-69	9%	9%	8%	8%
Employees age 70+	0.5%	0.5%	0.5%	0.4%
Board members (% female)	33%	33%	42%	33%
Independent board members (% female)	36%	36%	45%	36%
Management as a proportion of total employees (%)	17%	20%	18%	19%
Top management level (% female)	26%	21%	21%	18%
Management (% female)	37%	35%	33%	27%
Junior management (% female)	36%	36%	36%	36%
Non management (% female)	36%	36%	35%	35%
All Management (% female) **	37%	36%	35%	35%
All staff (% female)	36%	36%	35%	35%
US staff (% White)	62%	64%	66%	67%
US staff (% Hispanic or Latino)	14%	13%	12%	11%
US staff (% Black or African American)	10%	10%	9%	9%
US staff (% Asian)	6%	6%	5%	5%
US staff (% two or more races)	3%	3%	2%	2%
US staff (% Native American)	0.5%	0.5%	0.4%	0.4%
US staff (% Native Hawaiian or Other Pacific Islander)	0.4%	0.3%	0.3%	0.4%
US staff (% not specified)	4%	4%	5%	5%
US staff - all management (% White)**	70%	72%	63%	76%

Inclusive places	2023	2022	2021	2020
Company demographic information				
US staff - all management (% Hispanic or Latino)**	10%	9%	13%	8.4%
US staff - all management (% Black or African American)**	7%	7%	10%	5.3%
US staff - all management (% Asian)**	6%	6%	6%	4.9%
US staff - all management (% two or more races)**	2%	2%	2%	0.8%
US staff - all management (% Native American)**	0.4%	0.5%	0.4%	0.4%
US staff - all management (% Native Hawaiian or Other Pacific Islander)**	0.4%	0.2%	0.4%	0.3%
US staff - all management (% not specified)**	4%	4%	5%	4%
Community engagement				
Employee time donated (days) incl. volunteering and other time donations	7,081	8,920	4,221	7,959
Number of employees volunteering	9,632	8,018	6,906	6,964
Corporate philanthropic contribution (% of pre-tax profit)	1.1%	1.7%	1.2%	1.15%
Personal and career development				
Training and development spend per employee (\$)	204	289	182	148
Total voluntary attrition	17.6%	20.2%	18.7%	NA
Employee voluntary attrition (males)	17.7%	19.5%	17.9%	14%
Employee voluntary attrition (females)	17.4%	21.3%	19.9%	14%
Completion rate for Global Employee Engagement Survey	76%	70%	67%	65%
Ethics				
Number of JLL ethics officers	25	28	31	31
Actions taken from ethics violations (% of total matters)	44%	77%	59%	51%
Employees who received in-person training on all ethics topics including anti-corruption	14,988	19,138	34,814	18,745
Employees who received online training on all ethics topics	128,271	28,271	69,807	42,990
% of total workforce trained on business ethics issues	90%	100%	90%	67%
Total ethics matters	1,290	1,276	1,108	1,118
Ethics matters per 1,000 employees	12	13	11.3	12.2
Total actions	724	908	650	574

The metrics indicated with the symbol * as of and for the year ended December 31, 2023, are included in the Statement of ESG performance metrics as of and for the year ended December 31, 2023 that was subject to limited assurance by an independent accountant. That Statement (with Independent Accountants' Review Report thereon) is included on pg. 33 to 37 of JLL's 2023 ESG Performance Report.

** All Management (% female) - denoted by asterisk - includes Top, Medium and Junior management positions, and all employees with a direct report.

Category 11: Use of sold products

- Client emissions are derived from client properties managed by Work Dynamics and PAM. Our methodology matches floor area with available consumption data. Where consumption data is not available, this is estimated at the property level based on property type, climate zone and floor area using established energy use intensity benchmarks from Energy Star Portfolio Manager. End-uses and energy mix were estimated using the Commercial Buildings Energy Consumption Survey (CBECS), Residential Energy Consumption Survey (RECS), and American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) Baseline Service Water-Heating System.
- Under our previous methodology (2022 and earlier), emissions were estimated based on intensity benchmarks (kWh/\$ of delivered services) derived from client properties managed by Work Dynamics and PAM. The intensity benchmark was calculated where revenue is matched to energy consumption data and then applied to total global revenue from these services.
- Previous years' emissions data have not been restated due to data availability.

Water consumption:

- Water consumption across our occupied office portfolio is estimated based on offices that are able to provide the required information. This data is extrapolated across all offices globally based on floor area.

Healthy spaces

- For the year ended 2023, the calculation of employees was expanded to include all JLL employees (see Note 2.2 above). JLL is continuing to expand its processes to quantify health and safety performance. Previously, LTIR, TRIR and DART employee hours were calculated only using JLL employees in our Work Dynamics and Property Management business lines. The updated methodology allows us to track our key health and safety metrics across the total JLL employee population. Management has recalculated the LTIR, TRIR, and DART for 2022 in this supplemental data, 2021 and 2020 have not been recalculated.
- LTIR and TRIR for contractors use the same definitions and calculations as defined in Note 2.2 above.

Inclusive places

Corporate charitable contributions as a percent of pre-tax profits:

- We state only corporate contributions (including the value of donated employee time) as a percentage of pre-tax profit. LaSalle Investment Management contributions are included in our corporate figures.
- The value of JLL employees' community time contributions is based on individual countries' average wage figures provided by HR and the number of working days in that country.

About JLL

For over 200 years, JLL (NYSE: JLL), a leading global commercial real estate and investment management company, has helped clients buy, build, occupy, manage and invest in a variety of commercial, industrial, hotel, residential and retail properties. A Fortune 500® company with annual revenue of \$20.8 billion and operations in over 80 countries around the world, our more than 108,000 employees bring the power of a global platform combined with local expertise. Driven by our purpose to shape the future of real estate for a better world, we help our clients, people and communities SEE A BRIGHTER WAYSM. JLL is the brand name, and a registered trademark, of Jones Lang LaSalle Incorporated. For further information, visit [jll.com](https://www.jll.com).