

## ESG Guides Our Approach (continued)

### iStar Material Topics

iStar’s key stakeholders include its employees, Board, investors, customers/tenants, and vendors. The success of all these stakeholders is interconnected with ours, and each of their feedback is valuable. The frequency of our interactions with each group depends on a particular topic’s (1) importance to stakeholders and (2) impact on iStar’s business success and sustainability. The core tenets of our engagement efforts center around transparent communication and education, providing an opportunity for feedback, and demonstrating a commitment to continued progress - all of which are critical to building both long-lasting relationships and continued business success.

In 2021, we updated our materiality matrix through an expanded approach to stakeholder engagement. Each of the 20 topics included below are deemed priority focus areas, and their segmentation into three tiers helps us determine the relative resources given to each in alignment with our business.

### 2021 MATERIALITY MATRIX



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Additionally, the following charts summarize both (i) topics we engage individual stakeholders on most regularly and (ii) common engagement methods for each stakeholder group.

KEY ENGAGEMENT TOPICS	OUR EMPLOYEES	OUR BOARD	OUR INVESTORS	OUR CUSTOMERS & TENANTS	OUR VENDORS
Climate Change Risk Mgmt		•		•	•
Customer Satisfaction	•		•	•	
Diversity, Equity & Inclusion	•	•	•		•
Employee Engagement	•	•			
Ethics, Integrity & Human Rights	•	•	•	•	•
Financial Performance	•	•	•		
Governance & Leadership Structure		•	•		
Organizational Resource Mgmt		•	•		
Privacy & Data Security	•	•		•	•
Product Innovation & Education	•		•	•	
Compensation & Benefits	•	•	•		
Employee Health & Well-Being	•				•
ESG Leadership & Oversight	•	•	•		
Green Building Investments		•	•	•	
Talent Development	•	•			
Tenant Engagement	•			•	
Training, Policy & Process Refinement	•	•	•	•	•
Community Engagment & Philanthropy				•	•
Environmental Resource Mgmt	•	•		•	•
Occupational Safety	•			•	•



NOTABLE ENGAGEMENT METHODS	
OUR EMPLOYEES	Formal and anonymous misconduct reporting hotline; mid-year and year-end manager review process; monthly virtual town hall meetings; one-on-one engagement and satisfaction surveys; peer reviews; professional coaching and mentorship platform for employee development; regularized, auditable employee training and ethics program; self-directed continuing education offerings
OUR BOARD	Annual SEC filings; annual shareholder meeting; functional team/department presentations; open dialogue on best practices; proxy voting; quarterly Board meeting updates
OUR INVESTORS	One-on-one dialogue with current and prospective investors; periodic email distributions; personally sharing major reporting (e.g. Annual Report and CSR); presenting at & attending investor conferences; institutional & retail investor surveys; industry & trade association interactions (e.g. Nareit)
OUR CUSTOMERS & TENANTS*	Active one-on-one discussions with Investments & Asset Management teams; weekly team calls to provide responsive and timely customer feedback; individual & team calls to discuss products & best practices; discussions to facilitate product education; engagement & product feedback surveys; occupier/tenant satisfaction surveys; periodic email distributions; risk management review
OUR VENDORS	Code of conduct distribution; diverse supplier certification support; one-on-one dialogue with individual vendors; policy setting discussions; vendor surveys

*\*Note: Safehold's customers and tenants are often the same party - Safehold's customers are building owners and operators, who are concurrently tenants for the term of their ground lease.*