2

NON-FINANCIAL INFORMATION STATEMENT

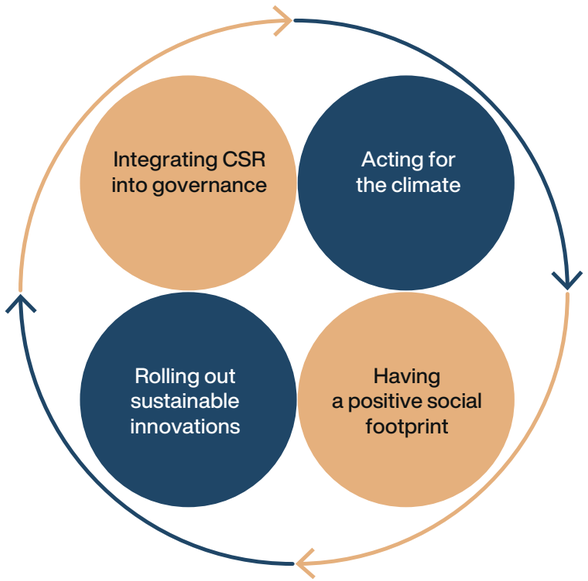
Non-Financial Information Statement

More committed than ever

Ever since its creation in 2006, Vitura has strongly believed in the link between economic performance and environmental and social excellence. It has embraced the challenges of sustainable development and is strongly committed to the transitions facing society. And this vision has more than proven its worth recently in Vitura's resilience to both the health and energy crises.
In order to provide a transparent account of its actions, the Company has voluntarily published a Non-Financial Information Statement (NFIS) since 2013.

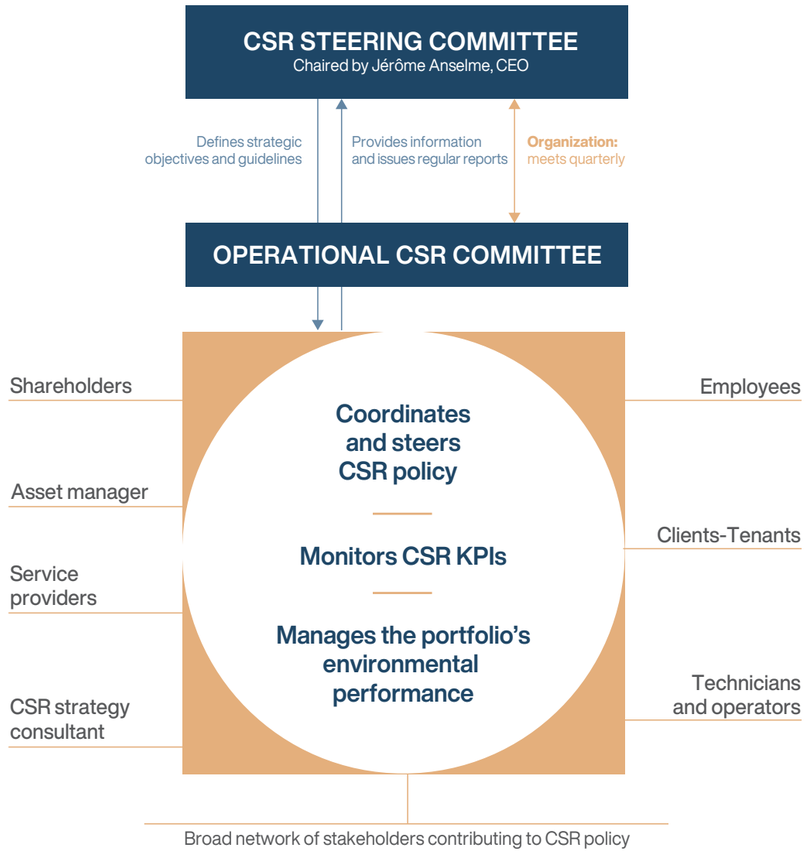
Vitura's corporate social responsibility (CSR) strategy is based on analyzing and prioritizing the issues directly impacting it and maintaining an environmental, social and governance risk map. This strategy revolves around four focus areas: integrating CSR into our corporate governance, acting for the climate, having a positive social footprint and rolling out innovative actions. Each of these four areas is reflected in ambitious, concrete commitments that are broken down over the short, medium and long term, in line with the National Low Carbon Strategy, the "2°C pathway" of the Paris Agreement and the tertiary eco-energy mechanism issued within the broader framework of France's ELAN law, encouraging those involved in the energy management of tertiary buildings to reduce energy consumption.

The results produced have won the recognition of national and international environmental, social and governance (ESG) analysts. In 2022, for the fourth year in a row, the Company was named world number 1 in the Global Real Estate Sustainability Benchmark's (GRESB) listed office property companies category, with a score of 95/100.



PRIORITY 1
INTEGRATING CSR INTO CORPORATE GOVERNANCE

In 2013, Vitura set up a CSR Steering Committee, comprising members of the CSR department and Vitura's Executive Management, which has been in charge of incorporating the Group's ESG challenges into its overall strategy. The committee is responsible for defining objectives and preparing an action plan to achieve them. The Operational CSR Committee oversees and reports on the plan to the CSR Steering Committee.
The Group's CSR strategy is guided by three policies on environmental, social and governance issues. As part of its approach geared toward continuous improvement, the policies require the buy-in of Vitura's main stakeholders. To achieve this, the Group implements specific processes and tools to engage with them and ensure a coordinated approach. This gives Vitura maximum capacity for action, agility and resilience across its CSR value chain.
As the cornerstone of its commitment, Vitura's governance policy carefully incorporates the principles of diversity and equal and fair treatment with respect to gender, age and background.



1. Measuring challenges

Vitura's ESG challenges are identified and prioritized in a careful process supervised by its CSR Steering Committee.
This process is based on benchmark references that include (i) EPRA's sBPR guidelines, (ii) the responsible real estate report put together by the French organization for the promotion of sustainable real estate (OID), (iii) the topics that must be covered in the NFIS, (iv) the rating criteria used in non-financial questionnaires (GRESB, CDP, etc.) and (v) MEDEF and AMF recommendations. It anticipates the real estate component of the European Union's green taxonomy, which will direct investment flows to the most virtuous projects. Some 21 challenges have been identified in this way.
A materiality analysis is conducted involving all Vitura's internal and external stakeholders, with a questionnaire distributed and a materiality matrix produced. Given the current context, climate change mitigation and climate resilience, as well as reduction of energy consumption, are seen as particularly important among the 21 pre-identified challenges.

2. Measuring risks

Each year, the CSR Steering Committee reviews the ESG risks that could have a material adverse effect on Vitura's business, financial position or earnings. The areas explored are defined based on the ESG challenges identified in the Vitura materiality matrix. The risks identified as a result of this review take into account the latest practices and recommendations and are added to the Company's overall risk analysis.
It is based on a risk map, with risks weighted based on their probability of occurrence, their net impact and the risk management systems in place.

In 2022, five main risks specific to Vitura were identified as a result of the review:

- reputation risks related to comfort and well-being;
- regulatory and reputation risks linked to energy;
- regulatory and reputation risks linked to greenhouse gas emissions;
- physical risks linked to climate change, such as heatwaves, droughts and flooding;
- risks related to stakeholder relations.

In this section of the report, symbols are used to identify the actions taken to measure these risks.
See the "Risk Factors" section on page 101 of this report for further information regarding the Company's overall risk analysis.

3. Action plan

Based on the priority issues and main risks identified, the CSR Steering Committee creates a list of ambitious and concrete objectives, as set out below. This continuous improvement process is ISO 14001-certified by AFNOR, the French international organization for standardization.

Priority	Commitment	Scope	Indicator	Objective	2022 result
Priority 2 Acting for the climate	Reduce greenhouse gas emissions linked to energy consumption at its properties	Assets in operation	Emissions linked to energy consumption at its properties	-54% between 2013 and 2030	**-40%**
		Assets in operation	% of renewables in final energy consumption	32% in 2023	**12%**
	Offset residual greenhouse gas emissions from headquarters	Vitura headquarters	% of CO_2 emissions offset	100%	**100%**
	Evaluate environmental risks	Assets in operation Assets under development	% of properties that have undergone risk mapping	100%	**100%**
	Reduce properties' energy consumption	Assets in operation	Properties' energy consumption	-40% between 2013 and 2030	**-32%**
	Improve the recycling process across the portfolio	Assets in operation	% of properties with a process for collecting data on waste generated	100%	**100%**
	Track water consumption across the portfolio	Assets in operation	% of properties with a process for collecting data on water consumption	100%	**80%**
	Apply a low-carbon strategy on building sites	Assets under development	% of sites that apply a low-carbon/clean building site charter	100%	**100%**
			% of construction sites with support from an environmental consultant	100%	**77%**
	Raise awareness among stakeholders during the works phase		% of work sites with awareness-raising initiatives	100%	**100%**
Priority 3 Having a positive social footprint	Ensure the health and safety of tenants and adapt to their needs and expectations in terms of comfort and well-being	Assets in operation	% of properties with tenant satisfaction surveys	100%	**100%**
	Propose an annual events program for tenants	Assets in operation	% of properties with a tenant events program	80%	**60%**
	Raise property manager and tenant awareness of environmental issues	Assets in operation	% of leased surface area covered by an environmental appendix	100%	**100%**
		Assets in operation	% of properties covered by ESG awareness sessions	100%	**100%**
	Find out about service providers' CSR practices and get stakeholder buy-in	Vitura	% of respondents to the "responsible purchasing" survey as a % of the company's purchasing volumes	100%	**95%**
	Ensure a high satisfaction rate among employees and bring them on board the CSR process	Vitura	Employee satisfaction rate	100%	**100%**

PRIORITY 2
ACTING FOR THE CLIMATE

Vitura has introduced a plan to mitigate and adapt to climate change, led by three main objectives: 1) reduce greenhouse gas (GHG) emissions across its real estate portfolio by 54% between 2013 and 2030 with the aim of achieving carbon neutrality by 2050, particularly through low-carbon redevelopment work; 2) make its properties resilient to climate change; and 3) get key stakeholder buy-in on addressing climate change.

Vitura has also set specific targets for renewable energy use, waste and consumption reduction, biodiversity and mobility.

1. Reducing GHG emissions

Objective — **Reduce GHG emissions by 54% between 2013 and 2030**

Commitment	Scope	Indicator	Objective	2022 result
Reduce greenhouse gas emissions linked to energy consumption at its properties	Assets	Emissions linked to energy consumption at its properties	-54% between 2013 and 2030	**-40%**
	Assets in operation	% of renewables in final energy consumption	32% by 2023	**12%**
Offset residual greenhouse gas emissions from headquarters	Vitura headquarters	% of CO_2 emissions offset	100%	**100%**

Vitura is aiming for a 54% reduction in greenhouse gas emissions linked to energy consumption at its properties by 2030 compared to 2013. In 2022, these emissions amounted to 17 $kgCO_2eq/sq.m$, a 40% decrease[1].

In order to continuously improve the energy performance of its buildings, Vitura draws up specific action programs for each building every year:

- multi-year improvement programs for renovation work;
- minor upgrade plans to improve energy performance;
- maintenance of NF HQE® Exploitation and BREEAM In-Use International certifications;
- 2050 pathway with an associated climate change plan.

Renewable energy is also used to reduce carbon emissions at Vitura properties. Currently, 12% of the energy used by buildings in operation is renewable, with a target of 32% expected to be achieved by 2024 by connecting the Hanami Campus to Rueil-Malmaison's heating network. This grid uses fully renewable and carbon-free geothermal energy for at least 55% of its needs. The Hanami Campus is scheduled to be connected in late 2023.

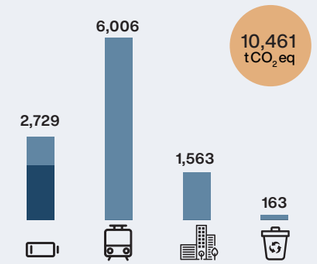
Vitura also uses increasingly efficient tools to calculate the annual carbon footprint of its headquarters, both overall and per square meter. Its footprint stood at 15.6 metric tons of CO_2 equivalent in 2022 and efforts are ongoing to reduce it further. Alongside its efforts to reduce its emissions, Vitura voluntarily offsets its GHG emissions with the GoodPlanet Foundation (see Zoom in on...).

Lastly, Vitura set up a sustainable innovation fund in 2018, overseen by the CSR Committee. An innovative and effective tool, this fund is topped up annually with a carbon tax that Vitura applies on a voluntary basis. The fund helps finance a number of initiatives aimed at improving the environmental performance of Vitura's assets (see Zoom in on...).

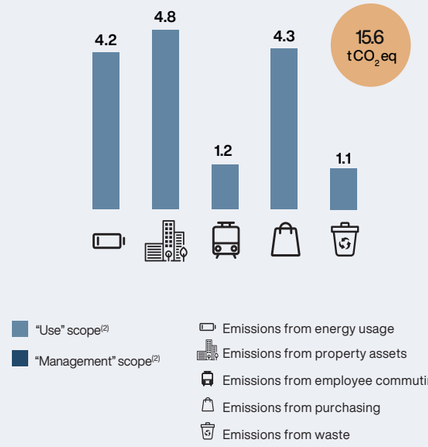
In 2022, this fund – which, as in other years, represents just one portion of the sums Vitura allocates for this purpose – continued to enhance Vitura's CSR strategy.

(1) Figures adjusted for climate variability in 2022. Calculation made using carbon data as reported for assets in operation in 2022 and 2013, in $kgCO_2eq/sq.m$. See table of EPRA greenhouse gas indicators on page 68.

CARBON FOOTPRINT OF THE PORTFOLIO IN OPERATION BY SOURCE OF EMISSIONS AND BY SCOPE[1]



CARBON FOOTPRINT OF HEADQUARTERS BY MAIN SOURCES OF EMISSIONS[3]



In order to continuously improve the calculation of the carbon footprint of its headquarters, Vitura has expanded the scope of emissions taken into account and finetuned its methodology. For example, in 2022, the carbon footprint of Vitura's headquarters includes their share of electricity from the building's common areas. Reporting is also more exhaustive for corporate assets and purchases, now taking into account estimated emissions from all computer equipment and furniture used, the various purchases made during the year and the building occupied.

VITURA SUPPORTS GOODPLANET

Vitura also offsets its GHG emissions through its support for the GoodPlanet Foundation, an independent organization which uses methods directly inspired by the principles of the Clean Development Mechanism (CDM) of the United Nations Framework Convention on Climate Change and aims to:

- provide worldwide support to environmental, community-based projects in agroecology, sustainable energy and waste recovery via the Action Carbone Solidaire program;
- in France, raise awareness of sustainable development among the general public, schoolchildren, companies and associations through the GoodPlanet School, which has welcomed more than 45,000 people since its launch in 2019;
- in France, provide the widest possible access to the Domaine de Longchamp. In the spring and summer, the 3.5 hectare estate just ten minutes from Paris hosts unique exhibitions and events to learn about ecology in a hands-on way.

Yann Arthus-Bertrand is the President of GoodPlanet.

FONDATION GoodPlanet

(1) Figures adjusted for climate variability. See table of EPRA indicators on page 69.
(2) The scopes are described in the appendix to the NFIS.
(3) The data used to calculate the carbon footprint of the Company's headquarters has not been adjusted for climate variability.

2. Resilience of real estate assets

Objective — **Map out plans for emergency management and business continuity in the event that climate risks occur**

Commitment	Scope	Indicator	Objective	2022 result
Evaluate environmental risks	Assets in operation Assets under development	% of properties that have undergone risk mapping	100%	**100%**

Since Vitura's buildings are located in Paris' inner suburbs, they may be exposed to climate risks. These risks include heavy rainfall, floods, heatwaves and urban heat islands, which are typical in built-up environments.

To protect against such events, Vitura has introduced a tailored action plan:

- create a climate risk map for all of its buildings, in order to assess their level of vulnerability;
- in consultation with property managers, implement protocols for emergency situations such as pandemics and floods, strengthened by drawing on all the lessons learned from the Covid-19 crisis;
- install and maintain dense and diversified vegetation to help regulate humidity and temperature, and preserve water resources;
- acquire properties where there is potential for green spaces to be developed to reduce the heat island phenomenon typical in urban environments.

3. Energy efficiency and renewable energy

Objective — **Reduce final energy consumption by 40% between 2013 and 2030, in accordance with the regulatory requirements of France's eco-energy scheme for tertiary buildings**

Commitment	Scope	Indicator	Objective	2022 result
Reduce properties' energy consumption	Assets in operation	Properties' energy consumption	-40% between 2013 and 2030	**-32%**

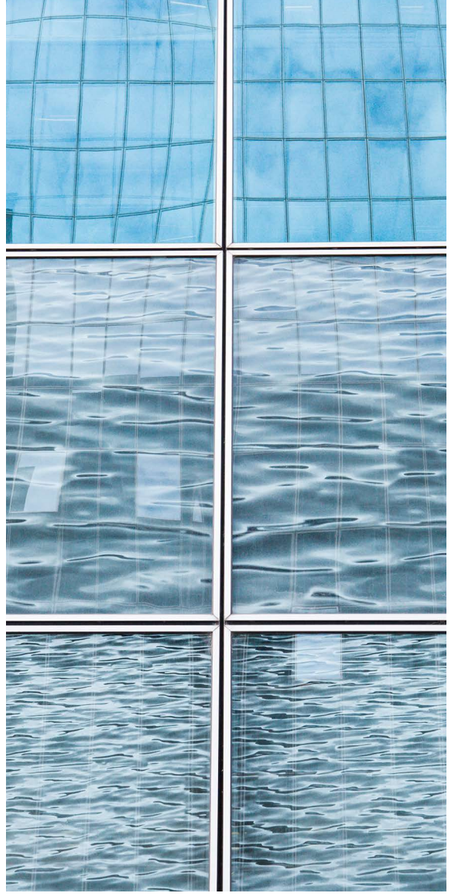
In 2022, Vitura had already achieved a 32% reduction in final energy consumption per sq.m at its properties compared with 2013[1], for a total of 203 kWh_{FE}/sq.m.

Each year, Vitura proactively carries out a range of ambitious initiatives so that itself and its stakeholders are well positioned to better manage their energy consumption and meet new regulations, often several years ahead of schedule.

2022 saw even more major achievements:

- supporting tenants with the implementation of France's tertiary green energy decree: Vitura has been proactive in assisting its tenants with providing information and completing their energy consumption data on ADEME's dedicated platform OPERAT;
- automating data collection across the portfolio in anticipation of the European Corporate Sustainability Reporting Directive (CSRD): Vitura has selected the SaaS platform developed by market leader Stonal to increase the reliability and consistency of its data and that of its stakeholders. This opens the way to almost instantaneous ESG reporting, which is key to ensuring maximum performance and responsiveness (see Zoom in on…);
- installing a building management system at all properties to promote optimal energy performance management;
- rolling out energy performance contracts on 40% of properties, designed to improve the energy efficiency of buildings and guarantee a reduction in energy consumption, with a target to roll them out across the whole portfolio;
- obtaining BREEAM In-Use International and NF HQE® Exploitation certifications;
- using urban heating and cooling networks promoting access to renewable energy generated from biomass (household waste) or geothermal sources;
- switching to guarantees of origin for the common areas at Passy Kennedy;
- finalizing pre-audits for the entire portfolio under France's eco-energy scheme for tertiary buildings to identify sources of energy savings and associated capital expenditure.

(1) Adjusted for climate variability in 2022. Calculation made using energy data as reported for assets in operation in 2022 and 2013, in kWh/sq.m. See table of EPRA energy indicators on page 68.



In addition, amid tensions over Europe's energy supply, Vitura has stepped up its efforts to raise awareness and train its stakeholders on energy issues and on ESG as a whole. Before winter, sessions on ways to save energy were organized at all sites in operation. Upstream audits carried out on all buildings confirmed how much of a difference usage habits can make to bringing energy consumption down. Each building now has its own best practice guide, based on the current Ecowatt scenario (see Zoom in on…). These sessions have strengthened the ties not only between Vitura, property managers and tenants, but also between the tenants themselves. They are laying the foundations for setting up permanent CSR communities that encourage commitment, creativity and competition, in energy efficiency and many other issues, and will meet at least once a quarter.

AUTOMATED ENERGY DATA COLLECTION: VITURA ALREADY ONE STEP AHEAD

In a few years, ESG information will have to be as accessible, reliable and verifiable as financial information. In practice, this requires extensive automation of data collection and indicator calculation, particularly for real estate companies, whose CSR performance is directly linked to that of their stakeholders (property managers, tenants and service providers). Vitura has decided to follow many of the guidelines in the European CSRD, with which it is not required to comply for several years. It has commissioned market leader Stonal to implement an energy data automation platform, an ambitious project spanning the whole of 2023. It will begin with the significant task of mapping and standardizing the information, followed by the delicate process of interconnecting the information systems. Vitura is leading this project in close cooperation with all its stakeholders, who will themselves directly benefit from it for their own compliance work. It will build further on the collaborative relationship between Vitura and its stakeholders, following on from the strong ties forged with the winter energy efficiency plans. Beyond the technical solutions, this relationship is the best way to foster continuous and sustainable progress.

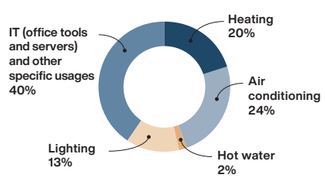
ENERGY EFFICIENCY PLANS

In 2022, Vitura invited its property managers and tenants to take part in a voluntary energy efficiency initiative, as part of the nationwide effort to ease pressure on French and European energy supply networks. Thanks to Vitura's already close relationship with its tenants, the teams were able to spring into action rapidly and draw up programs tailored to the buildings in question and their specific characteristics.

In particular, Vitura has:

- taken inventories of its buildings, including an energy audit listing the main sources of energy consumption, by type of energy and by usage;
- worked with property managers and building maintenance workers at all sites in operation to identify all potential methods of improving energy efficiency;
- set up green/amber/red Ecowatt scenarios;
- organized sessions at each site to communicate these actions;
- immediately implemented the energy efficiency procedures corresponding to the green scenario;
- established action and communication plans to be activated in the event a red or amber alert is issued by the network manager.

Breakdown of annual energy consumption by usage



Source: Ecowatt Bureaux

Property managers will work closely with tenants throughout winter to monitor Ecowatt alerts.

As winter comes to an end, Vitura will evaluate and communicate the results of its stakeholders' joint efforts.

4. Resources, waste and the circular economy

Objective — **Limit the impact of waste generated by real estate operations**

Commitment	Scope	Indicator	Objective	2022 result
Improve the recycling process across the portfolio	Assets in operation	% of properties with a process for collecting data on waste generated	100%	**100%**

In 2022, waste produced in connection with operating buildings had already decreased by 27% compared with 2013[1] thanks to a number of very concrete initiatives:

With tenants:

- 100% of waste collection data has been collected since 2017, placing Vitura among the most advanced in its field according to the responsible real estate report put together by the French organization for the promotion of sustainable real estate (OID);
- selective waste sorting is in place at 100% of properties;
- compost bins and organic waste bins have been added at 80% of properties.

In restaurant areas:

- a food waste policy is in place in selected intercompany restaurants offering takeaway meals;
- a zero-plastic policy has been rolled out, with plastic bottles, cups and straws substituted out across the majority of intercompany restaurants;
- local products and fresh and seasonal produce are on offer in the Europlaza and Passy Kennedy intercompany restaurants;
- a vegetarian option is always available and, at the Arcs de Seine intercompany restaurant, bio-waste is subject to an anaerobic digestion process.

5. Water consumption

Objective — **Reduce water consumption at Vitura's properties by 20% between 2013 and 2030**

Commitment	Scope	Indicator	Objective	2022 result
Track water consumption across the portfolio	Assets in operation	% of properties with a process for collecting data on water consumption	100%	**80%**

Vitura has rolled out several measures to reduce consumption:

- installing automatic faucets;
- installing water flow reduction systems;
- carrying out monthly maintenance and meter readings;
- installing automatic watering systems in green spaces;
- carefully managing water flow;
- installing a rainwater collection system at Arcs de Seine, also planned as part of the Rives de Bercy renovation program.

(1) Calculation made using data as reported for assets in operation in 2022 and 2021, in kg/FTE.

6. Biodiversity

Objective — **Apply a biodiversity action plan across the entire portfolio**

In 2022, all of Vitura's buildings had dense, abundant green spaces, accessible to all tenants. Vitura takes care to protect and develop biodiversity, both during the acquisition phase and in the use of its properties:

- its property portfolio comprises 38,500 sq.m of green space, including trees, shrubs and herbaceous plants, helping to reduce the impact of heat islands during heatwaves;
- it systematically conducts ecological studies;
- the biotope coefficient across the portfolio is 22%;
- most sites have nest boxes, and two extra were added in 2021 at Arcs de Seine;
- actions are taken to conserve biodiversity, such as the Beewrap workshop organized at Arcs de Seine for European Sustainable Development Week 2022;
- no pesticides are used across the portfolio.

7. Mobility

Objective — **Encourage the use of low-impact mobility and provide facilities for electric vehicles**

Vitura encourages its employees and tenants to use public and low-impact transportation. Some 80% of its sites are located less than 200 meters from a bus, subway or RER rail station.

In particular, on each site it provides:

- electric vehicle charging stations;
- locker rooms, showers and bike parking at 80% of its properties;
- paper and digital guides and information displays about the low-impact transportation facilities on offer.

RIVES DE BERCY RENOVATION: CARBON FOOTPRINT KEPT TO A MINIMUM

Target	Scope	Indicator	Objective	2022 result
Apply a low-carbon strategy on building sites	Assets under development	% of sites that apply a low-carbon/clean building site charter	100%	**100%**
		% of construction sites with support from an environmental consultant	100%	**77%**
Raise awareness among stakeholders during the works phase		% of sites with awareness-raising for all participants during the works phase	100%	**100%**

Vitura's energy efficiency and climate change resilience strategy is also an integral part of the complex renovation work it regularly carries out on its buildings. The Rives de Bercy renovation was launched in 2022 with the ambition of bringing the property's carbon footprint down to a minimum, in particular thanks to the materials selected. An analysis of each material's life cycle is carried out and some of them are sourced from the circular economy.

More broadly, the project is aimed at giving the building a new lease on life, with modular, interconnected spaces and closer contact with nature. Rives de Bercy is a resolutely post-Covid site. Here, the office is reinvented to blend in harmoniously with its outdoor surroundings, designed and redeveloped with new ways of working and interacting in mind. Architecture firm Naço and landscape architects Coloco have “turned” the complex outwards toward its gardens, which feature a landscaped pathway that makes ample room for biodiversity, spots for cooling off and unusual green spaces. It's a haven for well-being, creativity and, ultimately, efficiency.

A clean and energy-efficient building site

Vitura asks all companies working on its sites to sign its clean building site charter (low-pollution building site charter). It is attached to the *Dossier de Consultation des Entreprises* (DCE) tender file and forms an integral part of their contractual obligations. Following on from the work carried out during the design phase, it aims in particular, during the works phase, to limit:

- disturbances and risks to local residents;
- pollution;
- waste, water consumption and energy consumption;
- the impact on biodiversity and existing plants.

During the works phase, an environmental consultant checks that the companies are complying with the charter. They also raise awareness of all the issues among everyone involved in the works. Thanks to this process, Vitura is able to ensure that these companies are fully committed to its CSR approach.

On top of this initiative, priority is also given to reusing and recycling materials. For example, 600 metric tons of soil dug up at Rives de Bercy was repurposed on a nearby project. Three distinctive trees were also protected during the works.

A more climate-resilient building

Vitura has mapped all the physical risks to which its assets are exposed, and monitors them closely. Since Rives de Bercy is close to the river Seine, it could be affected by flooding. Vitura used the renovation of the site as an opportunity to further adapt it to climate change and its extreme events. With this in mind, it installed three buffer tanks in the basement, sized to withstand "ten-year flood" water levels.

It has also increased the number of areas in the new gardens where occupants can escape the heat, limiting the harmful effects of heatwaves on their well-being.

A more comfortable building

The comfort of occupants is a major concern for Vitura, particularly following the pandemic, which has changed employees' relationship to work and increased the demand for higher-quality and more virtuous spaces. Vitura has redeveloped the entire campus and its services to adapt to these new expectations, with:

- a new entrance along Avenue de la Liberté that includes a wooden bicycle shelter and areas for food trucks, after-work and riverside bars, and spots to work or relax surrounded by greenery;
- the landscaping of all terraces and patios to enhance the space behind the building;
- a 790 sq.m fitness and wellness center, equipped with weight training rooms, cross-fit spaces, a room for group classes, a wellness area and men's/women's changing rooms;
- a fast food takeaway area on the first floor, on the Avenue de la Liberté side.

Prioritizing low-impact mobility

Lastly, the Rives de Bercy renovation project helps promote low-impact mobility and public transportation with the addition of:

- an entrance 150 meters closer to the metro exit;
- a 135-space bicycle parking facility;
- a fleet of 18 shared bikes;
- a 20-space electric scooter parking facility;
- a 10-space cargo bike parking facility;
- a bike washing and repair station;
- spaces reserved for installing electric vehicle charging stations.

In total, just under 30 car parking spaces will be repurposed in favor of low-impact mobility, encouraging users to use more environmentally friendly transportation.

PRIORITY 3
HAVING A POSITIVE SOCIAL FOOTPRINT

Vitura's social footprint essentially comprises four different levels

\\ 1
NATIONAL LEVEL

- Government and sustainable development goals
- "2°C pathway" laid down in the Paris Agreement
- UN Global Compact

\\ 2
REGIONAL LEVEL

- Impact on activity, employment and community life
- Contribution to biodiversity conservation

\\ 3
PROPERTY PORTFOLIO LEVEL

- Reduction of environmental impacts and disturbances

\\ 4
STAKEHOLDER ENGAGEMENT LEVEL

- Buy-in for CSR policy
- Shared and sustainable value creation

1. Buildings tailored to their tenants

1.1. Health, safety, comfort and well-being

Objective — **Foster tenant health and well-being**

Commitment	Scope	Indicator	Objective	2022 result
Ensure the health and safety of tenants and adapt to their needs and expectations in terms of comfort and well-being	Assets in operation	% of properties with tenant satisfaction surveys	100%	**100%**
Propose an annual events program for tenants	Assets in operation	% of properties with a tenant events program	80%	**60%**

Tenant satisfaction is central to Vitura's corporate vision, and tenants are entitled to expect the best quality of life at work, both in terms of health and safety and comfort and well-being.

To this end, a number of actions were continued, rolled out or extended in 2022:

- regular monitoring by property managers of regulatory facilities audits; no points were identified as non-compliant across the assets in 2022;
- tracking of tenant satisfaction across the entire portfolio at quarterly information meetings for all tenants, and an annual survey on issues including comfort, well-being and access to amenities;
- creation of an annual events program to enhance tenant well-being, including various events to strengthen social ties (see Zoom in on...);
- awareness-raising workshops on ESG issues;
- access to green spaces opened up to all, offering wide-ranging views of nature;
- shared indoor spaces decked with plants and floral decorations, enhancing tenants' connection with nature;
- remote working resources strengthened during the health crisis;
- variety of "wellness" services offered, including games rooms, book-share libraries and exercise classes;
- promotion of physical activity and sports among users by providing gyms and organizing sporting events, such as the White Collar Challenge, an inter-company boxing gala organized at the Europlaza site in June 2022.

1.2. Accessibility

Objective — **Make 100% of our portfolio accessible to everyone**

Vitura carries out an accessibility analysis as part of plans for renovation work and acquisitions and implements the necessary corrective measures.

2. Stakeholder engagement

Objective

Get stakeholder buy-in for Vitura's CSR approach to make an impact across the entire value chain

Commitment	Scope	Indicator	Objective	2022 result
Raise property manager and tenant awareness of environmental issues	Assets in operation	% of leased surface area covered by an environmental appendix	100%	**100%**
	Assets in operation	% of properties covered by ESG awareness sessions	100%	**100%**
Find out about service providers' CSR practices and get stakeholder buy-in	Vitura	% of respondents to the "responsible purchasing" survey as a % of the company's purchasing volumes	100%	**95%**

Vitura has always been committed to environmental and social change and knows that it is absolutely essential for all of its stakeholders to join its commitments. It uses a variety of methods to bring its stakeholders on board.

For all internal and external stakeholders, Vitura:

- carries out regular consultations to draw up its materiality matrix and update its CSR strategy and action plan;
- raises awareness of ESG issues via regular events and meetings across all sites.

For employees, Vitura:

- conducts satisfaction surveys;
- limits business travel to a minimum depending on the importance of meetings;
- runs awareness-raising initiatives and provides training in best practices.

For its tenants, Vitura:

- conducts satisfaction surveys;
- promotes conscientious energy use through environmental appendices to leases;
- provides on-site ESG awareness sessions.

For service providers and suppliers, Vitura:

- conducts surveys about their CSR practices;
- requires signature of a responsible purchasing charter to join Vitura's proactive approach and contribute to its performance plan.

3. Attentiveness and respect for employee satisfaction

Objective

Achieve a high satisfaction rate among employees and bring them on board the CSR process

Commitment	Scope	Indicator	Objective	2022 result
Ensure a high satisfaction rate among employees and bring them on board the CSR process	Vitura	Employee satisfaction rate	100%	**100%**

Vitura is a people-centered company that places the utmost importance on equal opportunity. Its employment policy respects human rights, labor law and International Labour Organization (ILO) conventions.

In 2022, 100% of its employees reported they were satisfied. Numerous management measures contribute to maintaining this very high level of satisfaction:

- signatory of the United Nations Global Compact since 2015;
- creation of an annual events program to boost employee well-being;
- possibility of remote working during Covid periods;
- employees consulted on ESG priorities via a CSR questionnaire;
- internal code of ethics signed by all employees, which includes the principles of non-discrimination (gender and career diversity), respect for human rights and labor law, for all stakeholders (members of the Board of Directors, shareholders, employees, subcontractors, suppliers, and the communities impacted by Vitura's properties), and the Company's sustainable development commitments;
- promotion of physical activity and sports through regular organized sporting events, such as employees' participation in the 15th "Les Foulées de l'Immobilier" race in June 2022, and in the MMS CUP in October 2022.

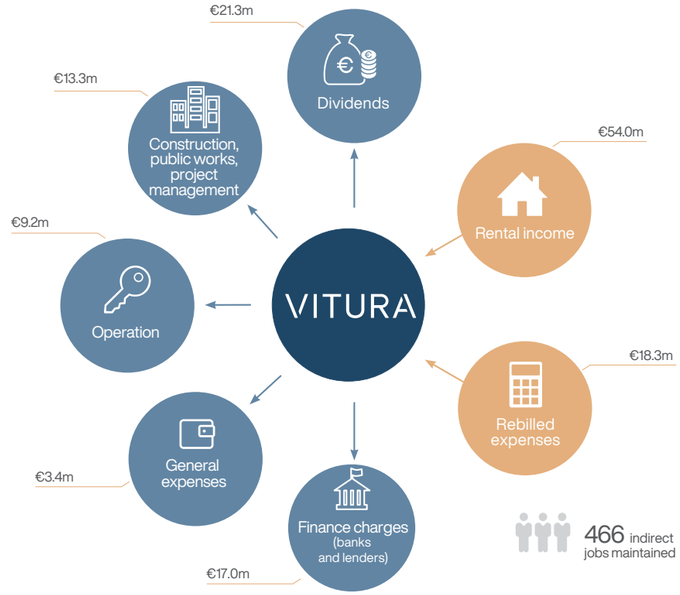
4. Regional and employment market impact

Objective

Get stakeholder buy-in for Vitura's CSR approach to make an impact across the entire value chain

Given that regional impacts are an essential link in the real estate value chain, Vitura works tirelessly to increase its contribution to local communities, by:

- helping to maintain 466 indirect long-term jobs;
- enabling local associations, such as Octobre Rose in 2022, to run events and awareness-raising activities at Vitura sites.



Partnerships and corporate sponsorship

Vitura is involved in several real estate and sustainable development organizations, ensuring it is closely attuned to market and public expectations and that it stays abreast of best practices.

The OID (*Observatoire de l'Immobilier Durable*) is an independent real estate forum for the promotion of sustainable development that brings together more than 80 members and partners, including leaders of the commercial real estate sector in France. It actively pushes for greater recognition of ESG issues in France and abroad, through a program of actions carried out both in the field and with public authorities.

The European Public Real Estate Association (**EPRA**) is made up of Europe's leading listed real estate companies. It primarily aims to standardize reporting practices across the industry. Vitura has been an active member and sponsor of the annual EPRA conference for almost ten years. Its financial and non-financial reports are prepared in accordance with EPRA's Best Practices Recommendations (BPRs).

Institut de l'Épargne Immobilière et Foncière is an independent research center that acts as a forum for discussion and exchange among real estate and investment professionals. Vitura has been a member since 2010 and is listed on the Euronext IEIF "SIIC France" index.

The Global Real Estate Sustainability Benchmark (**GRESB**) is an organization providing standardized and validated Environmental, Social and Governance (ESG) data to financial markets. Established in 2009, the GRESB has become the leading ESG benchmark for real estate and infrastructure investments across the world and is used by 140 institutional and financial investors to inform decision-making.

Global Compact France, the official local network association in France for the UN Global Compact, brings together more than 1,500 business and non-business entities to help them proactively network and engage with respect to the Ten Principles relating to human rights, labor, environment and anti-corruption. These criteria focus on the implementation of best practices in transparency, strategy, governance, stakeholder engagement and contribution to the United Nations' goals.

The Urban Land Institute (**ULI**) is a non-profit organization that boasts more than 45,000 members across the globe from all private and public sectors relating to urban planning and real estate development. Vitura is a member of this organization and participates in its rich exchange of expertise and best practices.

SITE EVENTS IN 2022

VIBRANT AND RESPONSIBLE

Vitura sites are lively, welcoming spaces that inspire discussion and collaboration on environmental and social commitments. The sites are regularly involved with major events throughout the year, and support major international or national causes as well as more local associations. Property managers are also contractually required to organize a certain number of social events and activities to raise awareness of CSR issues. Tenants may also take the initiative to organize their own events, with the support of Vitura and its service providers. Among the many standout events in 2022, the Arcs de Seine Campus' participation in the Octobre Rose campaign was particularly noteworthy, with €9,950 raised for the Institut Curie to support breast cancer research.

PRIORITY 4
ROLLING OUT INNOVATIVE ACTIONS

Since 2018, Vitura's innovative and effective sustainable innovation fund has helped improve the performance of its properties. Managed by the CSR Committee, it is financed by a carbon tax which Vitura applies on a voluntary basis for its "Management" scope GHG emissions (as reported) as described in Appendix 1. The tax was increased from €20 per metric ton in 2021 to €25.5 per metric ton in 2022, meaning that the sustainable innovation fund for the year amounted to €46,206, for 1,812 tCO_2eq of emissions. This has helped finance a number of initiatives.

APPENDIX
REPORTING INDICATORS AND METHODOLOGY IN LINE WITH EPRA/GRI RECOMMENDATIONS

ESG indicators are published annually in line with the latest EPRA Sustainability Best Practices Recommendations (EPRA sBPRs).

The environmental indicators published by Vitura are aligned with the recommendations of the European Public Real Estate Association (EPRA), of which the Company is a member. EPRA's role is to promote, develop and represent the publicly listed real estate sector. Its Sustainability Best Practices Recommendations (sBPRs) provide guidelines to make ESG information published in the Annual Reports of public property companies clearer and more comparable. This report takes into account the latest amended version of the EPRA recommendations.

The concordance table on page 241 indicates where the information recommended in the EPRA guidelines can be found in the 2022 Annual Report.

REPORTING SCOPE

Vitura applies EPRA recommendations to its organizational scope (its "Corporate" scope) and to the "Management" and "Use" scopes for its real estate assets. These scopes are defined in the table below.

The 2022 reporting scope corresponds to the six property complexes owned at January 1, 2022: Arcs de Seine, Europlaza, Rives de Bercy, Hanami, Passy Kennedy and Office Kennedy.

The reporting period runs from October 1, 2021 to September 30, 2022 (this methodology was reviewed for the 2022 NFIS so that actual data could be used; 2021 data has been adjusted for purposes of comparison). Any asset acquired in year Y can only be included in the reporting for year Y+1. Similarly, an asset sold in year Y is excluded from the reporting for that year.

This year, "Development" was added to the reporting scope. The aim is to have a specific reporting scope for properties undergoing construction or renovation work, where more than 50% of the total surface area is vacant. During the works phase, it is difficult to compare the site's energy consumption with an equivalent Y-1 scope. In addition, social considerations such as tenant relationships or on-site events cannot be taken into account for properties under construction. The Rives de Bercy property, which is undergoing renovation, is therefore excluded from the "Management" and "Use" scopes in the 2022 NFIS. The "Development" scope can be applied to a building, and not just to an entire asset: this is the case for building C of Arcs de Seine, which is undergoing redevelopment and is also excluded from the "Management" and "Use" scopes. "Development" scope indicators are calculated on a pro-rata basis, based on the surface area of the building site (Arcs de Seine building C: 10,235 sq.m; Rives de Bercy: 33,632 sq.m).

The reported data has been reviewed by an independent third party. Their report can be found on page 79.

The 2022 coverage rates are indicated for each reporting scope and indicator. The following buildings are included in the reporting scopes:

- "Corporate": Vitura headquarters;
- "Management": Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy, Office Kennedy;
- "Use" scope: Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy, Office Kennedy.

All these buildings are office buildings.

A summary of the reporting methodology used is provided below.

Scope	1. Corporate	2. Management	3. Use	4. Development
Activities	Headquarters and Vitura corporate activities	Property management by the asset and property manager	Use of buildings by tenants	Activities of sites related to works
Indicators	All "Corporate" indicators	All "Property portfolio" indicators		Specific indicators
Physical scope	Headquarters	Common areas and shared use	Private areas and private use	Building undergoing construction or renovation work

EPRA environmental performance indicators

CORPORATE INDICATORS

"Corporate" scope	EPRA code	GRI Standard and CRESD indicator code	Measurement unit	2021 with climate adjustment	2022 with climate adjustment	2020/2021 change	2022 without climate adjustment
ENERGY							
Volume							
Total energy consumption			MWh_{FE}	26	23	-11%	22
o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh_{FE}	–	–	–	–
o/w electricity	Elec-Abs	302-1	MWh_{FE}	9.5	5.2	-45%	5.2
o/w urban network	DH&C-Abs	302-1	MWh_{FE}	17	18	5%	17
Ratios							
... Per sq.m	Energy-Int	CRE1	kWh_{FE}/sq.m	149	132	-12%	129
... Per FTE	Energy-Int	CRE1	kWh_{FE}/FTE	8,714	7,684	-12%	7,511
GREENHOUSE GAS EMISSIONS							
Volume							
Total energy-related emissions			tCO_2eq	3.4	3.5	3%	3.4
... o/w direct	GHG-Dir-Abs	305-1	tCO_2eq	–	–	–	–
... o/w indirect	GHG-Indirect-Abs	305-2	tCO_2eq	3.4	3.5	3%	3.4
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kgCO_2eq$/sq.m	19	20	15%	19
Total energy-related emissions per FTE	GHG-Int	CRE3	$kgCO_2eq$/FTE	1,133	1,169	3%	1,138
WATER							
Volume							
Total consumption	Water-Abs	303-1	cu.m	40	48	19%	
Ratios							
... Per FTE	Water-Int	CRE2	cu.m/FTE	13.3	15.9	20%	
... Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.2	0.3	36%	
WASTE							
Volume							
Total volume	Waste-Abs	306-2	kg	4,450	2,700	-39%	
% recycled	Waste-Abs	306-2	%	100%	100%	0%	
Ratios							
... Per FTE			kg/FTE	1,483	900	-39%	

Basis of calculation:
2022: 175 sq.m, and 3 FTEs.
2021: 175 sq.m, and 3 FTEs.

Coverage rate: 100% for the "Corporate" scope.

PORTFOLIO ENERGY INDICATORS – ABSOLUTE VALUES

"Management" and "Use" scopes	EPRA code	GRI Standard and CRESD indicator code	Measurement unit	2021 with climate adjustment	2022 with climate adjustment	2021/2022 change	2022 without climate adjustment
"Management" scope – Lessors				**Absolute scope (Abs)**	**Absolute scope (Abs)**	**Absolute scope (Abs)**	**Absolute scope (Abs)**
Volume							
Total energy consumption			MWh_{FE}	**22,063**	**17,785**		**18,212**
			MWh_{PE}	**35,069**	**29,760**		**30,639**
o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh_{FE}	3,617	2,875		2,602
o/w electricity	Elec-Abs	302-1	MWh_{FE}	10,005	9,212		9,559
o/w urban network	DH&C-Abs	302-1	MWh_{FE}	8,441	5,698		6,052
Ratios							
... Per sq.m	Energy-Int	CRE1	kWh_{FE}/sq.m	115	112	-2%	115
... Per FTE	Energy-Int	CRE1	kWh_{FE}/FTE	7,357	4,044	-45%	4,141
... Per sq.m	Energy-Int	CRE1	kWh_{PE}/sq.m	183	188	3%	194
"Use" scope – Users							
Volume							
Total energy consumption			MWh_{FE}	**20,362**	**14,332**		**14,873**
			MWh_{PE}	**46,832**	**32,964**		**34,207**
o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh_{FE}	-	-		-
o/w electricity	Elec-Abs	302-1	MWh_{FE}	20,362	14,332		14,873
o/w urban network	DH&C-Abs	302-1	MWh_{FE}	-	-		-
Ratios							
... Per sq.m	Energy-Int	CRE1	kWh_{FE}/sq.m	129	91	-30%	94
... Per FTE	Energy-Int	CRE1	kWh_{FE}/FTE	7,407	3,259	-56%	3,382
... Per sq.m	Energy-Int	CRE1	kWh_{PE}/sq.m	296	208	-30%	216
"Management" and "Use" scopes							
Volume							
Total energy consumption			MWh_{FE}	**42,425**	**32,117**		**33,085**
			MWh_{PE}	**81,902**	**62,724**		**64,846**
Ratios							
... Per sq.m	Energy-Int	CRE1	kWh_{FE}/sq.m	221	203	-8%	209
... Per FTE	Energy-Int	CRE1	kWh_{FE}/FTE	14,146	7,303	-48%	7,523
... Per sq.m	Energy-Int	CRE1	kWh_{PE}/sq.m	427	396	-7%	410

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine (excluding building C), Europlaza, Hanami and Passy Kennedy; the Abs scope includes Arcs de Seine (including building C), Rives de Bercy, Europlaza, Hanami and Passy Kennedy for 2021 and Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022.
Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2021 = 191,876 sq.m; 2022 = 158,316 sq.m. Basis of calculation for FTEs for 2022 (Abs scope): 4,398 FTE.
Coverage rate: 100% for the "Management" and "Use" scopes.
All Vitura assets are located in France.

PORTFOLIO ENERGY INDICATORS – LIKE-FOR-LIKE

"Management" and "Use" scopes	EPRA code	GRI Standard and CRESD indicator code	Measurement unit	2021 with climate adjustment	2022 with climate adjustment	2021/2022 change	2022 without climate adjustment
"Management" scope – Lessors				**Like-for-like values**	**Like-for-like values**	**Like-for-like values**	**Like-for-like values**
Volume							
Total energy consumption			MWh_{FE}	**17,650**	**16,695**	**-5%**	**17,123**
			MWh_{PE}	**27,801**	**27,356**	**-2%**	**28,227**
o/w fossil fuels (gas and fuel oil)	Fuels-LfL	302-1	MWh_{FE}	3,617	2,875	-21%	2,602
o/w electricity	Elec-LfL	302-1	MWh_{FE}	7,808	8,200	5%	8,541
o/w urban network	DH&C-LfL	302-1	MWh_{FE}	6,224	5,620	-10%	5,981
Ratios							
... Per sq.m	Energy-Int	CRE1	kWh_{FE}/sq.m	119	113	-5%	116
... Per FTE	Energy-Int	CRE1	kWh_{FE}/FTE	6,421	4,025	-37%	4,128
... Per sq.m	Energy-Int	CRE1	kWh_{PE}/sq.m	188	185	-2%	191
"Use" scope – Users							
Volume							
Total energy consumption			MWh_{FE}	**11,300**	**10,501**	**-7%**	**10,990**
			MWh_{PE}	**25,991**	**24,152**	**-7%**	**25,278**
o/w fossil fuels (gas and fuel oil)	Fuels-LfL	302-1	MWh_{FE}	-	-		-
o/w electricity	Elec-LfL	302-1	MWh_{FE}	11,300	10,501	-7%	10,990
o/w urban network	DH&C-LfL	302-1	MWh_{FE}	-	-		-
Ratios							
... Per sq.m	Energy-Int	CRE1	kWh_{FE}/sq.m	76	71	-7%	74
... Per FTE	Energy-Int	CRE1	kWh_{FE}/FTE	4,111	2,532	-38%	2,650
... Per sq.m	Energy-Int	CRE1	kWh_{PE}/sq.m	176	163	-7%	171
"Management" and "Use" scopes							
Volume							
Total energy consumption			MWh_{FE}	**28,950**	**27,196**	**-6%**	**28,114**
			MWh_{PE}	**53,792**	**51,508**	**-4%**	**53,504**
Ratios							
... Per sq.m	Energy-Int	CRE1	kWh_{FE}/sq.m	196	184	-6%	190
... Per FTE	Energy-Int	CRE1	kWh_{FE}/FTE	10,531	6,556	-38%	6,778
... Per sq.m	Energy-Int	CRE1	kWh_{PE}/sq.m	363	348	-4%	361

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine (excluding building C), Europlaza, Hanami and Passy Kennedy; the Abs scope includes Arcs de Seine (including building C), Rives de Bercy, Europlaza, Hanami and Passy Kennedy for 2021 and Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022.
Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2021 = 2022 = 148,009 sq.m. Basis of calculation for FTEs for 2022 (LfL scope): 4,148 FTE.
Coverage rate: 100% for the "Management" and "Use" scopes.
All Vitura assets are located in France.

PORTFOLIO GREENHOUSE GAS EMISSION INDICATORS – ABSOLUTE VALUES

"Management" and "Use" scopes	EPRA code	Ref: Global Reporting Initiative (GRI) G4 EPRA Construction & Real Estate	Measurement unit	2021 with climate adjustment	2022 with climate adjustment	2021/2022 change	2022 without climate adjustment
"Management" scope – Lessors				**Absolute scope (Abs)**	**Absolute scope (Abs)**	**Absolute scope (Abs)**	**Absolute scope (Abs)**
Volume							
Total energy-related emissions			tCO_2eq	**2,581**	**1,812**		**1,728**
… o/w direct	GHG-Dir-Abs	305-1	tCO_2eq	821	653		591
… o/w indirect	GHG-Indirect-Abs	305-2	tCO_2eq	1,760	1,160		1,137
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kgCO_2eq/sq.m$	13	11	-15%	11
Total energy-related emissions per FTE	GHG-Int	CRE3	$kgCO_2eq/FTE$	861	412	-52%	393
"Use" scope – Users							
Volume							
Total energy-related emissions			tCO_2eq	**1,303**	**917**		**952**
… o/w direct	GHG-Dir-Abs	305-1	tCO_2eq	-	-		-
… o/w indirect	GHG-Indirect-Abs	305-2	tCO_2eq	1,303	917		952
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kgCO_2eq/sq.m$	7	6	-15%	6
Total energy-related emissions per FTE	GHG-Int	CRE3	$kgCO_2eq/FTE$	435	209	-52%	216
"Management" and "Use" scopes							
Volume							
Total property portfolio emissions		305-1	tCO_2eq	**3,884**	**2,729**		**2,680**
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kgCO_2eq/sq.m$	20	17	-15%	17
Total energy-related emissions per FTE	GHG-Int	CRE3	$kgCO_2eq/FTE$	1,295	621	-52%	609

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine (excluding building C), Europlaza, Hanami and Passy Kennedy; the Abs scope includes Arcs de Seine (including building C), Rives de Bercy, Europlaza, Hanami and Passy Kennedy for 2021 and Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022.
Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2021 = 191,876 sq.m; 2022 = 158,316 sq.m. Basis of calculation for FTEs for 2022 (Abs scope): 4,398 FTE.
Coverage rate: 100% for the "Management" and "Use" scopes.
All Vitura assets are located in France.

PORTFOLIO GREENHOUSE GAS EMISSION INDICATORS – LIKE-FOR-LIKE

"Management" and "Use" scopes	EPRA code	Ref: Global Reporting Initiative (GRI) G4 EPRA Construction & Real Estate	Measurement unit	2021 with climate adjustment	2022 with climate adjustment	2021/2022 change	2022 without climate adjustment
"Management" scope – Lessors				**Like-for-like values**	**Like-for-like values**	**Like-for-like values**	**Like-for-like values**
Volume							
Total energy-related emissions			tCO_2eq	**2,072**	**1,735**	**-16%**	**1,652**
… o/w direct		305-1	tCO_2eq	821	653	-21%	591
… o/w indirect		305-2	tCO_2eq	1,251	1,083	-13%	1,061
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kgCO_2eq/sq.m$	14	12	-16%	11
Total energy-related emissions per FTE	GHG-Int	CRE3	$kgCO_2eq/FTE$	754	418	-45%	398
"Use" scope – Users							
Volume							
Total energy-related emissions			tCO_2eq	**723**	**672**	**-7%**	**703**
… o/w direct		305-1	tCO_2eq	-	-	-	-
… o/w indirect		305-2	tCO_2eq	723	672	-7%	703
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kgCO_2eq/sq.m$		5	-7%	5
Total energy-related emissions per FTE	GHG-Int	CRE3	$kgCO_2eq/FTE$	263	162	-38%	170
"Management" and "Use" scopes							
Volume							
Total property portfolio emissions		305-1	tCO_2eq	**2,795**	**2,407**	**-14%**	**2,355**
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kgCO_2eq/sq.m$	19	16	-14%	16
Total energy-related emissions per FTE	GHG-Int	CRE3	$kgCO_2eq/FTE$	1,017	580	-43%	568

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine (excluding building C), Europlaza, Hanami and Passy Kennedy; the Abs scope includes Arcs de Seine (including building C), Rives de Bercy, Europlaza, Hanami and Passy Kennedy for 2021 and Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022.
Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2021 = 2022 = 148,009 sq.m. Basis of calculation for FTEs for 2022 (LfL scope): 4,148 FTE.
Coverage rate: 100% for the "Management" and "Use" scopes.
All Vitura assets are located in France.

PORTFOLIO WATER AND WASTE INDICATORS – ABSOLUTE VALUES

"Management" and "Use" scopes	EPRA code	GRI Standard and CRESD indicator code	Measurement unit	2021	2022	2021/2022 change
				Absolute scope (Abs)	**Absolute scope (Abs)**	**Absolute scope (Abs)**
WATER						
Volume						
Total consumption	Water-Abs	303-1	cu.m	**67,671**	**105,392**	
Ratios						
... Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.353	0.712	**102%**
... Per FTE	Water-Int		cu.m/FTE	22.56	25.41	**13%**
WASTE						
Volume						
Total volume	Waste-Abs	306-2	kg	**227,501**	**351,878**	
% recycled			%	37%	30%	
Ratios						
... Per FTE			kg/FTE	76	80	**5%**

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine (excluding building C), Europlaza, Hanami and Passy Kennedy; the Abs scope includes Arcs de Seine (including building C), Rives de Bercy, Europlaza, Hanami and Passy Kennedy for 2021 and Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022.
Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2021 = 191,876 sq.m; 2022 = 158,316 sq.m. Basis of calculation for FTEs for 2022 (Abs scope): 4,398 FTE.
Water coverage rate: 80% for the "Management" and "Use" scopes.
Waste coverage rate: 100% for the "Management" and "Use" scopes.
All Vitura assets are located in France.

PORTFOLIO WATER AND WASTE INDICATORS – LIKE-FOR-LIKE

"Management" and "Use" scopes	EPRA code	GRI Standard and CRESD indicator code	Measurement unit	2021	2022	2021/2022 change
				Like-for-like values	**Like-for-like values**	**Like-for-like values**
WATER						
Volume						
Total consumption	Water-LfL	303-1	cu.m	**61,860**	**105,392**	**70%**
Ratios						
... Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.391	0.712	**82%**
... Per FTE	Water-Int		cu.m/FTE	22.50	25.41	**13%**
WASTE						
Volume						
Total volume	Waste-LfL	306-2	kg	**215,586**	**333,154**	**55%**
% recycled			%	37%	32%	**-14%**
Ratios						
... Per FTE			kg/FTE	78	80	**2%**

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine (excluding building C), Europlaza, Hanami and Passy Kennedy; the Abs scope includes Arcs de Seine (including building C), Rives de Bercy, Europlaza, Hanami and Passy Kennedy for 2021 and Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022.
Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2021 = 2022 = 148,009 sq.m. Basis of calculation for FTEs for 2022 (LfL scope): 4,148 FTE.
Water coverage rate: 100% for the "Management" and "Use" scopes.
Waste coverage rate: 100% for the "Management" and "Use" scopes.
All Vitura assets are located in France.

EPRA social performance indicators

"Corporate" scope (GRI references: 405-1, 405-2, 404- 1, 404-3, 401-1 and 403-2)

Vitura has been publishing social performance indicators for the "Corporate" scope in the HR section of its Annual Report for the last five years. The page numbers are given in the EPRA sBPR concordance table on page 241 and the methodology used to calculate each indicator is provided in the section entitled "Reporting Methodology".

Vitura is committed to gender equality.

"Management" and "Use" scopes (GRI references: 416-1, 416-2 and 413-1)

The indicator used to assess health and safety across Vitura's properties (GRI reference: 416-1) is applied to 100% of its real estate assets, which must meet minimum requirements in terms of:

- indoor air quality;
- compliance with mandatory safety and security measures in France (fire drills, etc.).

Compulsory checks are outsourced through specific clauses in property management mandates.

The local stakeholder engagement indicator is applied and an analysis of its social impacts is completed each year by Vitura (GRI reference: 411-1) across 100% of its real estate assets. In terms of sub-categories, Vitura:

- calculates the impacts on employment;
- imposes a clean building site charter for all building work;
- measures the different levels of pollution at these sites through various reports and by maintaining the environmental certifications in effect for operations at all of its sites;
- has a biodiversity policy for all of its sites.

EPRA governance indicators

EPRA governance indicators (GRI references: 102-22, 102-24 and 102-25) are presented in the Legal Information section of the 2022 Annual Report. The page numbers are given in the EPRA sBPR concordance table on page 241.

Other indicators

Labeling and certification

Vitura's objective is to have all of its assets certified in accordance with two benchmark standards: NF HQE® Exploitation and BREEAM In-Use International.

- 80% of Vitura's buildings are certified in accordance with the NF HQE® Exploitation standard for commercial buildings in operation and the BREEAM In-Use International standard.
- 94% of the total surface area of the portfolio in operation is certified according to these two standards.

Other indicators

Vitura also publishes a qualitative or quantitative performance indicator for each ESG criterion categorized as material in the materiality matrix, notably mobility and its socio-economic impact. This information can be found in the ESG action plan on page 51.

Reporting methodology

Reporting methods

1. MEASUREMENT METHODS USED

- **Surface area:**

The surface area used for the "Management" and "Use" scope indicators are those used for financial reporting:

2022	Reference surface area	Private surface area	Common surface area	FTE
Arcs de Seine	37,709	33,917	3,792	1,516
Rives de Bercy	33,632	31,207	2,425	250
Europlaza	52,078	46,767	5,311	970
Hanami	34,381	29,215	5,166	580
Passy Kennedy	23,841	22,657	1,184	1,082
Office Kennedy	10,307	9,136	1,171	250
TOTAL	**201,461**	**182,412**	**19,049**	**4,648**

The 175 sq.m surface area used for the "Corporate" scope corresponds to the surface area of Vitura's leased premises at 42 rue de Bassano, 75008 Paris, France. The surface area used for Arcs de Seine in 2022 corresponds to the total surface area, excluding building C, which is undergoing renovation.

- **FTE:**
  - The FTE indicator for the "Management" and "Use" scopes corresponds to the number of full-time employees across the sites, as reported by each property manager.
  - The FTE indicator for the "Corporate" scope corresponds to the number of Vitura employees reported in the section on HR data.

2. METHODS USED FOR CALCULATIONS AND ESTIMATES

Data comes primarily from the **invoices provided by the site managers (kWh)**. The invoices were cross-referenced with the lists of electricity meter numbers provided by the site managers to ensure that all sources of energy consumption had been covered.

When invoices were not available but consumption data was provided by the municipally owned electricity facility (RME) for the same source, RME data was used. When no data was available for a source of energy consumption, an estimate was made based on available data. If data is missing, the unavailable data must be estimated to enable values to be compared between indicators and between the two reporting periods.

Two main methods are used to estimate unavailable data, depending on the situation.

Method 1: reconstruction based on previous data

- If data is unavailable for month M of year Y and data is available for **at least six consecutive months of year Y**, an extrapolation on a monthly pro-rata basis is performed using data from the remaining months in year Y.
- If data is unavailable for month M of year Y and data is available for **at least one month of year Y**, an extrapolation on a monthly pro-rata basis (as per the known months) is performed on the remaining consumption based on year Y-1.
- If data is unavailable for month M of year Y and **no data is available for year Y**, an extrapolation is performed based on consumption from Y-1.

In this case, consumption data is extrapolated by taking into account a climate adjustment based on the HDD_{Avg} of the month in question and the months used for the extrapolation.

For example, to extrapolate the consumption for December from consumption for the months whose data is known for the same year:

$$C_{December} = C_{Avg\_Known\_Months} * (HDD_{December}/HDD_{Avg\_Known\_Months})$$

Method 2: estimates based on similar building data

If data is unavailable for a vacant unit in the building, it is extrapolated based on a surface area ratio using data available for another comparable unit in the building or complex that is rented.

For example: 2018 energy consumption for the first floor of building B rented by X is replaced by 2018 energy consumption for the second floor of building B rented by Y.

Supplement to these methods: specific cases of extrapolation used in 2022

- When less than six months of data was available and the 2019 values were not representative of full building use, an average of the known months was applied.

Adjustment for an estimated value in the available data for year Y-1 or Y-2

If data was estimated in year Y-1 or Y-2 and the actual value has since been identified, this value is also adjusted so that it is more representative.

Accordingly, in 2022, 2021 data was updated using this process (the 2021 data shown in this 2022 NFIS is therefore slightly different from the data presented in the 2021 NFIS).

Calculation method: incorporation of properties' occupancy rates

In order to get a clearer representation of buildings' energy efficiency despite fluctuating occupancy rates, **the occupancy rate is incorporated into the energy consumption indicators in the 2022 NFIS**.

Calculation method: **For private areas** only (since the common areas are used by all users of the premises regardless of fluctuating occupancy, the occupancy rate should not impact energy consumption in common areas). Energy data is compared to the average annual occupancy rate per property to obtain a "maximum rate" consumption, using the following formula:

$$Consumption_{maximum\ rate\ (private\ areas)} = C_{Total\ private\ areas}/\text{Average annual occupancy rate}$$

This ensures that all properties have the same basis of comparability and that fluctuations in consumption will not be correlated to occupancy.

To facilitate the year-on-year comparison of properties' energy performance, the average annual occupancy rate per property must therefore be applied to prior years, using the same calculation method.

Incorporating this occupancy rate in the energy data will result in an adjustment to the energy consumption data presented in the 2021 NFIS so that it can be compared with the 2022 data on a like-for-like basis.

Details about the data presented

- **Energy consumption**
  - For the "Corporate" scope: data is retrieved directly from Vitura.
  - For the "Management" scope: data is retrieved directly from the property manager.
  - For the "Use" scope: the property manager collects energy-related data and/or supporting invoices from the tenants and technicians of the various buildings.

The coefficient used to convert electricity from final energy (FE) to primary energy (PE) is 2.3.

- **Greenhouse gas emissions**
  - Greenhouse gas emissions are calculated according to the conventions used in the GHG Protocol, which in turn complies with the latest version of ISO 14064;
  - The greenhouse gas emissions factors relating to energy consumption are taken from Appendix 4 "*Facteurs de conversion des kilowattheures finaux en émissions de gaz à effet de serre*" (kWh/greenhouse gas emission equivalencies) of the French government decree of February 8, 2012 on Energy Performance Diagnostics (DPE);
  - Other emissions factors (building materials, transportation, etc.) are taken from the ADEME database (http://www.bilans-ges.ademe.fr/);
  - For example, greenhouse gas emissions linked to buildings' energy consumption are calculated by weighting the data relating to each type of energy consumption against the corresponding greenhouse gas emissions factors;
  - Direct and indirect greenhouse gas emissions not linked to energy consumption are obtained via an annual carbon assessment ("Corporate" scope) and regular carbon assessments for buildings ("Management" and "Use" scopes).

- **Waste**

The waste reported in this table comes from non-hazardous streams, i.e., paper, waste similar to household waste (mainly including waste from staff cafeterias), and construction site waste (if applicable). Hazardous waste streams are not yet covered. Sorted waste refers to waste that has been placed in bins by category. Data is retrieved from the property manager, who collects the data from the waste service providers for each asset.

- **Water**

Water consumption data is taken from supplier invoices provided by the property manager.

- **% of renewables in final energy consumption**

This indicator is calculated using:

- urban heating network: consumption in kWh x share of renewable energy in the urban heating network in Year Y;
- urban cooling network: consumption in kWh x share of renewable energy in the urban cooling network in Year Y;

- electricity: share of energy produced and used on site or share of renewable energy produced near the site and directly consumed on site with proof (does not concern Guarantees of Origin contracts).

The total amount of renewable energy (in kWh) is compared to the total energy consumption in the "Management" scope for the portfolio. The share of renewable energy reported in the NFIS corresponds to the like-for-like climate-adjusted data.

The share of renewable energy in the urban networks is provided by the suppliers on their websites. If the supplier does not share data on its website, the latest available values from ADEME are used.

3. ADJUSTMENTS FOR CLIMATE EXTREMES

Adjustments for climate extremes are carried out according to the methodology used under the eco-energy scheme for tertiary buildings, described in the French Construction and Housing Code (*Code de la construction et de l'habitation*).

The benchmark energy consumption referred to in 1° of Article R.174-23 of the French Construction and Housing Code and the annual energy consumption referred to in Article R.174-29 of the same Code are adjusted for climate variability.

Adjustments for climate variability are made individually for each *département* in France. Climate data is taken from the Météo France weather station most representative of the site.
Adjustments for climate variability are made on the basis of the average heating degree day of the reference weather station over the 2000-2019 period. The weather station chosen for Vitura's assets is the one in Paris – Montsouris.

Adjustments to energy consumption for heating and cooling are made, in line with climate variability, on the basis of the corresponding actual consumption when measured or allocated by key, or by default using a consumption ratio per degree day.

1° The share of **energy consumption related to heating** is adjusted for climate variability using the following method:

- If heating consumption can be determined from energy meters or bills

$$CAfe\ heat(n) = Cfe\ heat(n) \times \left[\frac{WDD(Tbase, average)}{WDD\ (Tbase, n)} - 1\right]$$

- Otherwise

$$CAfe\ heat(n) = 0.03 \times S\ heat \times WDD(Tbase, n) \times \left[\frac{WDD(Tbase, average)}{WDD\ (Tbase, n)} - 1\right]$$

Where:

- 0.03 [kWh/sq.m/degree]: deviation of the theoretical heating consumption per unit area per degree of deviation from the benchmark;
- CAfe heat (n) [kWh]: adjustment reflecting climate variability in the amount of final energy required for heating in the current year. The adjustment is made to consumption covering heating. It may be positive or negative depending on weather conditions;
- Cfe heat (n) [kWh]: final energy consumption recorded for heating in the current year;
- WDD (Tbase, average) [°C.day]: number of statistical average winter degree days over the 2000-2019 period of the relevant weather station based on the base temperature determined by business category;
- WDD (Tbase, n) [°C.day]: winter degree days of the current year of the relevant weather station based on the base temperature determined by business category;
- S heat [sq.m]: heated surface area.

2° **The share of energy consumption related to cooling** is adjusted for climate variability using the following method:

- When cooling consumption can be determined from energy meters or bills

$$CAfe\ cooling\ (n) = Cfe\ cooling\ (n) \times \left[\frac{SDD(Tbase, average)}{SDD\ (Tbase, n)} - 1\right]$$

- Otherwise

$$CAfe\ cooling\ (n) = 0.05\ x\ S\ cooling\ x\ SDD\ (Tbase, n) \times \left[\frac{SDD(Tbase, average)}{SDD\ (Tbase, n)} - 1\right]$$

Where:

- 0.05 [kWh/sq.m/degree]: deviation of the theoretical cooling consumption per unit area per degree of deviation from the benchmark;
- CAfe cooling (n) [kWh]: adjustment reflecting climate variability in the amount of final energy required to cool environments in the current year. The adjustment is made on the consumption covering cooling. It may be positive or negative depending on weather conditions;
- Cfe cooling (n) [kWh]: final energy consumption recorded for cooling in the current year;
- SDD (Tbase, average) [°C.day]: number of statistical average summer degree days over the 2000-2019 period of the relevant weather station based on the base temperature determined by activity category;
- SDD (Tbase, average) [°C.day]: summer degree days of the current year of the relevant weather station based on the base temperature determined by activity category;
- S cooling [sq.m]: cooled surface area.

For each property, this method represents the annual energy consumption level that would have been recorded in an average, constant climate. It is therefore possible to compare and analyze the change in the inherent energy consumption levels and greenhouse gas emissions for a constant reporting structure based on identical weather conditions.

4. CALCULATION OF THE CARBON TAX

The 2022 carbon tax is calculated based on the greenhouse gas emissions linked to energy consumption at the six properties. The assumption used for the cost of the carbon tax is €25.5/tCO_2eq (carbon price according to the 2021 Carbon Disclosure Project, GHG Scope 1 & 2).

5. SOCIAL DATA

Calculations of the main social and governance indicators presented in the report are performed in accordance with the following methods:

- **Percentage of respondents to the responsible purchasing survey:** service providers' and suppliers' participation in the responsible purchasing policy is calculated based on the response rate to the responsible purchasing questionnaire, weighted by the providers' share in terms of purchase volume (for providers with purchase volumes of more than €50 thousand). The survey is conducted at the end of the year for providers who have not yet responded, with responses received until the first quarter of the following year. Provider responses are updated in the event of changes to Vitura's responsible purchasing policy.
- **Social footprint:** the number of indirect jobs created by Vitura's business is calculated based on the Company's overall purchasing volumes and the average annual cost of an FTE in the construction sector and market services (commerce, real estate and insurance activities, administrative services).
- **The percentage of leased surface area covered by an environmental appendix:** this indicator is calculated by taking the ratio of the surface area of leases covered by an appendix to the total surface area leased.
- **Green capex:** the "Green capex" or "energy and environmental renovations" were calculated by totaling the renovation costs minus standard maintenance costs and regulation compliance work that had an impact on the buildings' use and energy consumption (e.g., lighting, air conditioning, heating, etc.).

Report by the independent third party, on the verification of the consolidated non-financial statement

This is a free English translation of the Statutory Auditor's report issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

For the year ended 31 December 2022

Vitura SA

Registered office: 42 rue de Bassano, 75008 Paris

To the Annual General Meeting,

In our capacity as independent third party of your company (hereinafter the "entity"), and accredited by the French Accreditation Committee (COFRAC) under number 3-1884 [1] and, as a member firm of the KPMG International network, one of your statutory auditors, we have undertaken a limited assurance engagement on the historical financial information (observed or extrapolated) in the consolidated non-financial statement, prepared in accordance with the entity's procedures (hereinafter the "Guidelines"), for the year ended 31 December 2022 (hereinafter, the "Information" and the "Statement" respectively), presented in the company's management report pursuant to the legal and regulatory provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*Code de commerce*).

Conclusion

Based on the procedures we have performed, as described under the "Nature and scope of procedures" and the evidence we have obtained, nothing has come to our attention that cause us to believe that the consolidated non-financial statement is not prepared in accordance with the applicable regulatory provisions and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

Preparation of the non-financial performance Statement

The absence of a commonly used generally accepted reporting framework or a significant body of established practices on which to draw to evaluate and measure the Information allows for different, but acceptable, measurement techniques that can affect comparability between entities and over time.

Consequently, the Information needs to be read and understood together with the Guidelines, summarized in the Statement and available on the Entity's website or on request from its headquarters.

Inherent limitations in preparing the Information

The Information may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some information is sensitive to the choice of methodology and the assumptions or estimates used for its preparation and presented in the Statement.

Responsibility of the entity

Management of the Entity is responsible for:

- selecting or establishing suitable criteria for preparing the Information;
- preparing a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators
- preparing the Statement by applying the Entity's "Guidelines" as referred above; and
- designing, implementing and maintaining internal control over information relevant to the preparation of the Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared by the Management Board.

Responsibility of the Statutory Auditor, appointed as independent third party/independent third party

Based on our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- The compliance of the Statement with the requirements of Article R. 225-105 of the French Commercial Code;
- The fairness of the information provided pursuant to part 3 of sections I and II of Article R. 225-105 of the French Commercial Code, i.e., the outcomes of policies, including key performance indicators, and measures relating to the main risks, hereinafter the "Information".

As we are engaged to form an independent conclusion on the Information as prepared by management, we are not permitted to be involved in the preparation of the Information as doing so may compromise our independence.

It is not our responsibility to report on:

- The entity's compliance with other applicable legal and regulatory provisions (particularly with regard to the provisions against corruption and tax evasion);
- the compliance of products and services with the applicable regulations.

(1) Accreditation Cofrac Inspection, number 3-1049, scope available at www.cofrac.fr

Applicable regulatory provisions and professional guidance

We performed the work described below in accordance with Articles A. 225-1 *et seq*. of the French Commercial Code, the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) applicable to such engagement, in particular the professional guidance issued by the *Compagnie Nationale des Commissaires aux Comptes*, "*Intervention du commissaire aux comptes - Intervention de l'OTI - Déclaration de performance extra-financière*", acting as the verification program, and with the International Standard on Assurance Engagements 3000 (revised)[1].

Our independence and quality control

Our independence is defined by the provisions of Article L. 822-11 of the French Commercial Code and the French Code of Ethics for Statutory Auditors (*Code de déontologie*) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, ethical requirements and the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement.

Means and resources

Our work engaged the skills of five between November 2022 and March 2023 and took a total of two weeks.

We were assisted in our work by our specialists in sustainable development and corporate social responsibility. We conducted some ten interviews with the people responsible for preparing the Statement.

Nature and scope of procedures

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Information is likely to arise.

The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the Information:

- We obtained an understanding of all the consolidated entities' activities, and the description of the principal risks associated;
- We assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, taking into account, where appropriate, best practices within the sector;
- We verified that the Statement includes each category of social and environmental information set out in article L. 225-102-1 III as well as information regarding compliance with human rights and anti-corruption and tax avoidance legislation;
- We verified that the Statement provides the information required under article R. 225-105 II of the French Commercial Code,
- where relevant with respect to the main risks, and includes, where applicable, an explanation for the absence of the information required under article L. 225-102-1 III, paragraph 2 of the French Commercial Code;
- We verified that the Statement presents the business model and a description of principal risks associated with all the consolidated entities' activities, including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the principal risks;
- We referred to documentary sources and conducted interviews to:
  - assess the process used to identify and confirm the main risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the main risks and the policies presented;
  - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix. Concerning certain risk[2], our work was carried out on the consolidating entity, for the other risks, our work was carried out on the consolidating entity and on a selection of entities[3];
- We verified that the Statement covers the scope of consolidation, i.e. all the consolidated entities in accordance with article L. 233-16 of the French Commercial Code, within the limitations set out in the Statement;
- We obtained an understanding of internal control and risk management procedures the Entity has implemented and assessed the data collection process aimed at ensuring the completeness and fairness of the Information;;
- For the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix, we implemented:
  - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;
  - tests of details, using sampling techniques, in order to verify the proper application of definitions and procedures and reconcile the data with supporting documents. This work was carried out on a selection of contributing entities[3] and covers between 39% and 100% of the consolidated data relating to the key performance indicators and outcomes selected for these tests;
- We assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities.

The procedures performed in a limited assurance review are less in extent than for a reasonable assurance opinion in accordance with the professional guidance of the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*); a higher level of assurance would have required us to carry out more extensive procedures.

(1) ISAE 3000 (Revised) - Assurance Engagements Other Than Audits or Reviews of Historical Financial Information.
(2) Risks related to comfort and well-being of tenants, to relationships with stakeholders, to compliance with human rights, to anti-corruption and tax avoidance legislation.
(3) Europlaza and Hanami.

Appendix

Qualitative information (actions and results) considered most important

- Actions in favor of the well-being of tenants
- Support process for tenants on filling and completing their energy consumption data
- Measures in favour of sustainable mobility
- Actions to preserve biodiversity
- Actions in favour of the fight against corruption and the respect of human rights
- Contribution towards territorial development

Key performance indicators and other quantitative results considered most important

- Percentage of acquisitions conducting satisfaction surveys of tenants
- Percentage of employee satisfaction
- Non-climate-adjusted energy consumption of the assets (fossil, electricity, urban network) and associated CO_2 emissions
- Percentage of responses to the "responsible purchasing" questionnaire as a percentage of the company's purchasing volumes
- Percentage of acquisitions that include an environmental risk assessment
- Percentage of the rental surface area of the portfolio with a signed environmental appendix
- Biotope coefficient
- Percentage of renewable energies in final energy consumption

Paris-La Défense, on 27 March 2023

KPMG S.A.

Fanny Houlliot
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ESG Expert
KPMG France ESG Center of Excellence

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