# 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:

$Consumption_{maximum\ rate\ (private\ areas)} = C_{Total\ private\ areas}$/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/t$CO_2$eq (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.).