

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 sBPR).

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 (sBPR) 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 2023 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 2023 reporting scope corresponds to the six property complexes owned at January 1, 2023: Arcs de Seine, Europlaza, Rives de Bercy, Hanami, Passy Kennedy and Office Kennedy.

The reporting period runs from October 1, 2022 to September 30, 2023 (this methodology was reviewed for the 2023 NFIS so that actual data could be used; 2022 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.

Last year, "Development" (or "Renovation") was added to the environmental data reporting scope (energy consumption, GHG emissions, water consumption and waste) specific to the Rives de Bercy building site. 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. However, during the works phase, it is difficult to account for the consumption associated with the work, and to compare it with an equivalent scope in year Y-1. As a result, Rives de Bercy will be excluded from environmental and social data reporting this year. However, site-specific indicators will be reported in the NFIS. "Development" scope indicators are calculated on a pro rata basis, based on the surface area of the building site.

The reported data has been reviewed by an independent third party. Their report can be found on page 72.

The 2023 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, Europlaza, Hanami, Passy Kennedy, Office Kennedy;
- "Use": Arcs de Seine, 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. Renovation
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 under renovation

EPRA environmental performance indicators

Corporate indicators

"Corporate" scope	EPRA code	GRI Standard and CRESO indicator code	Measurement unit	2022 with climate adjustment	2023 with climate adjustment	2022/2023 change	2023 without climate adjustment
ENERGY							
Volume							
Total energy consumption			MWh _{FTE}	38.1	39.2	3%	36.3
o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh _{FTE}	-	-	-	-
o/w electricity	Elec-Abs	302-1	MWh _{FTE}	19.0	17.3	-9%	17.3
o/w urban network	DH&C-Abs	302-1	MWh _{FTE}	19.1	21.8	14%	19.0
Ratios							
• Per sq.m	Energy-Int	CRE1	kWh _{FTE} /sq.m	218	224	3%	207
• Per FTE	Energy-Int	CRE1	kWh _{FTE} /FTE	12,703	13,050	3%	12,102
GREENHOUSE GAS EMISSIONS							
Volume							
Total energy-related emissions			tCO ₂ eq	4.5	4.8	7%	4.3
• o/w direct	GHG-Dir-Abs	305-1	tCO ₂ eq	-	-	-	-
• o/w indirect	GHG-Indirect-Abs	305-2	tCO ₂ eq	4.5	4.8	7%	4.3
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO ₂ eq/sq.m	26	28	7%	25
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO ₂ eq/FTE	1,507.5	1,609	7%	1,439
WATER							
Volume							
Total consumption	Water-Abs	303-1	cu.m	47.7	50.8	6%	
Ratios							
• Per FTE	Water-Int	CRE2	cu.m/FTE	15.9	16.9	6%	
• Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.3	0.3	6%	
WASTE							
Volume							
Total volume	Waste-Abs	306-2	kg	2,700	2,700	0%	
% recycled	Waste-Abs	306-2	%	100%	100%	0%	
Ratios							
• Per FTE			kg/FTE	900	900	0%	

Basis of calculation:
2023: 175 sq.m, and 3 FTEs.
2022: 175 sq.m, and 3 FTEs.

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

Portfolio energy indicators – Absolute scope

"Management" and "Use" scopes	EPRA code	GRI Standard and CRES D indicator code	Measurement unit	2022 with climate adjustment	2023 with climate adjustment	2022/2023 change	2023 without climate adjustment
"Management" scope – Lessors				Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)
Volume							
Total energy consumption			MWh _{FE}	17,018	15,983		15,757
			MWh _{PE}	27,790	26,650		26,424
o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh _{FE}	3,191	2,596		2,257
o/w electricity	Elec-Abs	302-1	MWh _{FE}	8,286	8,205		8,205
o/w urban network	DH&C-Abs	302-1	MWh _{FE}	5,540	5,182		5,296
Ratios							
• Per sq.m	Energy-Int	CRE1	kWh _{FE} /sq.m	108	95	-11%	94
• Per FTE	Energy-Int	CRE1	kWh _{FE} /FTE	3,869	3,381	-13%	3,333
• Per sq.m	Energy-Int	CRE1	kWh _{PE} /sq.m	176	159	-10%	157
"Use" scope – Users							
Volume							
Total energy consumption			MWh _{FE}	11,141	11,011		10,961
			MWh _{PE}	25,150	24,832		24,783
o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh _{FE}	-	-		-
o/w electricity	Elec-Abs	302-1	MWh _{FE}	10,776	10,632		10,632
o/w urban network	DH&C-Abs	302-1	MWh _{FE}	364	378		329
Ratios							
• Per sq.m	Energy-Int	CRE1	kWh _{FE} /sq.m	70	66	-7%	65
• Per FTE	Energy-Int	CRE1	kWh _{FE} /FTE	2,533	2,329	-8%	2,318
• Per sq.m	Energy-Int	CRE1	kWh _{PE} /sq.m	159	148	-7%	148
"Management" and "Use" scopes							
Volume							
Total energy consumption			MWh _{FE}	28,158	26,994		26,718
			MWh _{PE}	52,940	51,482		51,207
Ratios							
• Per sq.m	Energy-Int	CRE1	kWh _{FE} /sq.m	178	161	-10%	159
• Per FTE	Energy-Int	CRE1	kWh _{FE} /FTE	6,403	5,709	-11%	5,651
• Per sq.m	Energy-Int	CRE1	kWh _{PE} /sq.m	335	307	-8%	305

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, Passy Kennedy and Office Kennedy; the Abs scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022 and Arcs de Seine (including building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2023.

Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2022 = 158,316 sq.m; 2023 = 167,829 sq.m. Basis of calculation for FTEs for 2023 (Abs scope): 4,728 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 CRES D indicator code	Measurement unit	2022 with climate adjustment	2023 with climate adjustment	2022/2023 change	2023 without climate adjustment
"Management" scope – Lessors				Like-for-like scope	Like-for-like scope	Like-for-like scope	Like-for-like scope
Volume							
Total energy consumption			MWh _{FE}	17,018	15,502	-9%	15,277
			MWh _{PE}	27,790	25,544	-8%	25,319
o/w fossil fuels (gas and fuel oil)	Fuels-LfL	302-1	MWh _{FE}	3,191	2,596	-19%	2,257
o/w electricity	Elec-LfL	302-1	MWh _{FE}	8,286	7,724	-7%	7,724
o/w urban network	DH&C-LfL	302-1	MWh _{FE}	5,540	5,182	-6%	5,296
Ratios							
• Per sq.m	Energy-Int	CRE1	kWh _{FE} /sq.m	108	98	-9%	97
• Per FTE	Energy-Int	CRE1	kWh _{FE} /FTE	3,869	3,525	-9%	3,474
• Per sq.m	Energy-Int	CRE1	kWh _{PE} /sq.m	176	161	-8%	160
"Use" scope – Users							
Volume							
Total energy consumption			MWh _{FE}	11,141	10,076	-10%	10,027
			MWh _{PE}	25,150	22,683	-10%	22,634
o/w fossil fuels (gas and fuel oil)	Fuels-LfL	302-1	MWh _{FE}	-	-		-
o/w electricity	Elec-LfL	302-1	MWh _{FE}	10,776	9,698	-10%	9,698
o/w urban network	DH&C-LfL	302-1	MWh _{FE}	364	378	4%	329
Ratios							
• Per sq.m	Energy-Int	CRE1	kWh _{FE} /sq.m	70	64	-10%	63
• Per FTE	Energy-Int	CRE1	kWh _{FE} /FTE	2,533	2,291	-10%	2,280
• Per sq.m	Energy-Int	CRE1	kWh _{PE} /sq.m	159	143	-10%	143
"Management" and "Use" scopes							
Volume							
Total energy consumption			MWh _{FE}	28,158	25,579	-9%	25,303
			MWh _{PE}	52,940	48,228	-9%	47,952
Ratios							
• Per sq.m	Energy-Int	CRE1	kWh _{FE} /sq.m	178	162	-9%	160
• Per FTE	Energy-Int	CRE1	kWh _{FE} /FTE	6,403	5,816	-9%	5,753
• Per sq.m	Energy-Int	CRE1	kWh _{PE} /sq.m	335	305	-9%	303

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, Passy Kennedy and Office Kennedy; the Abs scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022 and Arcs de Seine (including building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2023.

Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2022 = 2023 = 158,316 sq.m. Basis of calculation for FTEs for 2023 (LfL 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 – Absolute scope

"Management" and "Use" scopes	EPRA performance measure code	Ref: Global Reporting Initiative (GRI) G4 EPRA Construction & Real Estate	Measurement unit	2022 with climate adjustment	2023 with climate adjustment	2022/2023 change	2023 without climate adjustment
				Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)
"Management" scope – Lessors							
Volume							
Total energy-related emissions			tCO ₂ eq	1,661	1,389		1,273
• o/w direct	GHG-Dir-Abs	305-1	tCO ₂ eq	651	558		485
• o/w indirect	GHG-Indirect-Abs	305-2	tCO ₂ eq	1,010	831		788
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO ₂ eq/sq.m	10	8	-21%	8
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO ₂ eq/FTE	378	294	-22%	269
"Use" scope – Users							
Volume							
Total energy-related emissions			tCO ₂ eq	663	611		604
• o/w direct	GHG-Dir-Abs	305-1	tCO ₂ eq	-	-		-
• o/w indirect	GHG-Indirect-Abs	305-2	tCO ₂ eq	663	611		604
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO ₂ eq/sq.m	4	4	-13%	4
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO ₂ eq/FTE	151	129	-14%	128
"Management" and "Use" scopes							
Volume							
Total property portfolio emissions		305-1	tCO ₂ eq	2,323	2,000		1,876
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO ₂ eq/sq.m	15	12	-19%	11
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO ₂ eq/FTE	528	423	-20%	397

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, Passy Kennedy and Office Kennedy; the Abs scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022 and Arcs de Seine (including building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2023.

Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2022 = 158,316 sq.m; 2023 = 167,829 sq.m. Basis of calculation for FTEs for 2023 (Abs scope): 4,728 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 scope

"Management" and "Use" scopes	EPRA performance measure code	Ref: Global Reporting Initiative (GRI) G4 EPRA Construction & Real Estate	Measurement unit	2022 with climate adjustment	2023 with climate adjustment	2022/2023 change	2023 without climate adjustment
				Like-for-like scope	Like-for-like scope	Like-for-like scope	Like-for-like scope
"Management" scope – Lessors							
Volume							
Total energy-related emissions			tCO ₂ eq	1,661	1,364	-18%	1,248
• o/w direct		305-1	tCO ₂ eq	651	558	-14%	485
• o/w indirect		305-2	tCO ₂ eq	1,010	806	-20%	763
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO ₂ eq/sq.m	10	9	-18%	8
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO ₂ eq/FTE	378	310	-18%	284
"Use" scope – Users							
Volume							
Total energy-related emissions			tCO ₂ eq	663	563	-15%	555
• o/w direct		305-1	tCO ₂ eq	-	-		-
• o/w indirect		305-2	tCO ₂ eq	663	563	-15%	555
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO ₂ eq/sq.m	4	4	-15%	4
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO ₂ eq/FTE	151	128	-15%	126
"Management" and "Use" scopes							
Volume							
Total property portfolio emissions		305-1	tCO ₂ eq	2,323	1,927	-17%	1,803
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	kgCO ₂ eq/sq.m	15	12	-17%	11
Total energy-related emissions per FTE	GHG-Int	CRE3	kgCO ₂ eq/FTE	528	438	-17%	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, Passy Kennedy and Office Kennedy; the Abs scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022 and Arcs de Seine (including building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2023.

Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2022 = 2023 = 158,316 sq.m. Basis of calculation for FTEs for 2023 (LfL scope): 4,398 FTE.

Coverage rate: 100% for the "Management" and "Use" scopes.

All Vitura assets are located in France.

Portfolio water and waste indicators – Absolute scope

"Management" and "Use" scopes	EPRA code	GRI Standard and CRESO indicator code	Measurement unit	2022	2023	2022/2023 change
				Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)
WATER						
Volume						
Total consumption	Water-Abs	303-1	cu.m	61,458	64,048	
Ratios						
• Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.388	0.382	-2%
• Per FTE	Water-Int		cu.m/FTE	13.97	13.55	-3%
WASTE						
Volume						
Total volume	Waste-Abs	306-2	kg	306,455	287,110	
% recycled for materials			%	31%	27%	
% recycled for energy			%	69%	73%	
Ratios						
• Per FTE			kg/FTE	70	61	-13%

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, Passy Kennedy and Office Kennedy; the Abs scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022 and Arcs de Seine (including building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2023.

Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2022 = 158,316 sq.m; 2023 = 167,829 sq.m. Basis of calculation for FTEs for 2023 (Abs scope): 4,728 FTE.

Coverage rate: 100% for the "Management" and "Use" scopes.

All Vitura assets are located in France.

Note: water supply is provided by the municipal water network.

Green waste is accounted for under the Europlaza asset, which operates a green waste system. At end-of-life, 100% of waste from Vitura sites is recycled into materials or energy by the appropriate service providers.

Portfolio water and waste indicators – Like-for-like

"Management" and "Use" scopes	EPRA code	GRI Standard and CRESO indicator code	Measurement unit	2022	2023	2022/2023 change
				Like-for-like scope	Like-for-like scope	Like-for-like scope
WATER						
Volume						
Total consumption	Water-LfL	303-1	cu.m	61,458	64,048	4%
Ratios						
• Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.388	0.405	4%
• Per FTE	Water-Int		cu.m/FTE	13.97	14.56	4%
WASTE						
Volume						
Total volume	Waste-LfL	306-2	kg	306,455	287,110	-6%
% recycled for materials			%	31%	27%	-10%
% recycled for energy			%	69%	73%	5%
Ratios						
• Per FTE			kg/FTE	70	65	-6%

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, Passy Kennedy and Office Kennedy; the Abs scope includes Arcs de Seine (excluding building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2022 and Arcs de Seine (including building C), Europlaza, Hanami, Passy Kennedy and Office Kennedy for 2023.

Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2022 = 2023 = 158,316 sq.m. Basis of calculation for FTEs for 2023 (LfL scope): 4,398 FTE.

Coverage rate: 100% for the "Management" and "Use" scopes.

All Vitura assets are located in France.

Note: water supply is provided by the municipal water network.

Green waste is accounted for under the Europlaza asset, which operates a green waste system. At end-of-life, 100% of waste from Vitura sites is recycled into materials or energy by the appropriate service providers.

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 223 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 2023 Annual Report. The page numbers are given in the EPRA sBPR concordance table on page 223.

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, notability mobility and its socio-economic impact. This information can be found in the ESG action plan on page 45.

Reporting methodology

Reporting methods

1. Measurement methods used

Scope

According to EPRA methodology, the absolute scope includes all buildings in operation over the reporting period, and the like-for-like scope includes all buildings in operation over both the Y reporting period and the Y-1 reporting period.

Building	2022		2023	
	Absolute scope	Like-for-like scope	Absolute scope	Like-for-like scope
Rives de Bercy				
Hanami	x	x	x	x
Office Kennedy	x	x	x	x
Europlaza	x	x	x	x
Arcs de Seine (buildings A and B)	x	x	x	x
Arcs de Seine (building C)			x	
Passy Kennedy	x	x	x	x

Surface area

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

2023	Reference surface area	Private surface area	Common surface area	FTE
Arcs de Seine	37,709	33,917	3,792	1,846
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	158,316	141,692	16,624	4728

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 scope of assets taken into account for non-financial reporting is the same as for financial reporting.

The reporting period runs from October 1, 2022 to September 30, 2023. Reporting frequency is every three months. Energy data collection has been automated for assets in operation using the ESG platform operated by Stonal.

It should be noted that Vitura's real estate operations do not maintain links between the French armed forces, and that Vitura does not encourage people to join the reserves.

Similarly, since its real estate operations do not involve upstream or downstream transport activities, Vitura has no action plan to reduce these emissions.

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

Methodology for collecting "Portfolio" energy data

Method 1

A data collection campaign is used to centralize energy data. The first choice is automatic collection, with manual collection as the default. To this end, a data collection mandate is offered to each tenant (for electricity contracts in private areas and electricity/gas/urban heating/urban cooling/water contracts for common areas). Each collection mandate enables automatic data transmission when it is signed and the electricity meter number is active. If the tenant refuses to accept the collection mandate, the data is collected manually from monthly or quarterly bills (notably for water). From an operational point of view, property managers provide information on common areas as well as on private areas where they manage the electricity meter numbers themselves. This means that tenants are only approached in the case of private energy contracts in their name.

Method 2

The Stonal platform, via the Ubigreen service provider, ensures automatic data feedback by collection mandate, then adds to this with manually collected data.

Method 3

In rare cases, no energy data is obtained (problem with the electricity meter number, one-off bill not recovered, etc.). In these cases, the following methodology is used to estimate the missing kWh data:

- Rule 1 (tenants for whom data cannot be collected on an ad hoc basis): estimate kWh using the average monthly consumption over the available time history for this tenant;
- Rule 2 (for a tenant with no data): estimate kWh with average consumption on all floors of the building:
 - Sub-case: for a vacant floor with no electricity meter number -> take the average consumption of the other electricity meter numbers on all the other vacant floors in the building,
 - Sub-case: electricity meter number without consumption feedback associated with a tenant in the case where the X other electricity meter numbers of the same tenant report the data -> electricity meter number consumption without feedback = average of the X other electricity meter numbers of the same tenant.

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 2023 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 2022 NFIS so that it can be compared with the 2023 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 automatically retrieved from the Stonal platform via collection mandates from the energy supplier or property manager.
- For the "Use" scope: data is automatically retrieved from the Stonal platform via collection mandates from the energy supplier, or 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.
- Electricity and gas emissions factors are taken from the ADEME database (<http://www.bilans-ges.ademe.fr/>).
- Emission factors for urban networks (heat and cold production) are taken from the French decree of March 16, 2023 amending the decree of September 15, 2006 on energy performance diagnostics for existing buildings or parts of buildings other than dwellings offered for sale in mainland France (unlike Y-1 reporting based on the emission factors of urban heating network/urban cooling network suppliers).
- 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.

The property managers at each site collect this data once a year. Vitura then receives waste reports drawn up by external service providers. In some cases, the waste reporting provided is absent or incomplete.

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/cooling 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

In this event, the following methodology is used to estimate overall tonnage:

- Use of previous year's waste tonnage, with identical flows (tenants/common areas/intercompany restaurants) and at the same year-on-year date.

In addition, in order to specify the waste disposal route, and as specified in the EPRA standard recommendations, recovery rates (material/energy) have been added to the calculation of EPRA indicators.

Water

Water consumption figures are based on data collected from invoices and centralized on a platform by the service provider Stonal, as is the case for portfolio energy consumption.

% 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 urban networks is given in the French decree of March 16, 2023 amending the decree of September 15, 2006 on energy performance diagnostics for existing buildings or parts of buildings other than dwellings offered for sale in mainland France.

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

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

4. Calculation of the carbon tax

The calculation of the 2023 carbon budget is based on GHG emissions linked to the energy consumption of real estate assets within the current scope (Absolute), i.e., assets in operation within the 2023 reporting scope. The assumption used for the cost of the carbon tax is €69.2/tCO₂eq.⁽¹⁾ (*Law no. 2015-992 of August 17, 2015 relating to the energy transition for green growth*).

5. Social data

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

- The percentage of main service providers having signed the Vitura responsible purchasing charter, weighted by purchasing volume:** The indicator takes into account the proportion of service providers who have signed the responsible purchasing charter, weighted by their respective purchasing volume. The methodology has changed since 2022. The sum of the purchasing volume of the selected service providers must represent at least 70% of the total purchasing volume for the current year (vs. selection based on a threshold of €50,000 per service provider in 2022), for the period from January 1, Y to September 30, Y+1 (vs. one calendar year in 2022). In 2023, selected service providers accounted for 72% of the Group's purchasing volume (€4.5 million).
- Social footprint:** the number of indirect jobs created by Vitura's business is calculated based on the Company's overall purchasing

(1) Article L.222-1 of *Law no. 2015-992 of August 17, 2015 relating to the energy transition for green growth*: VIII. - The government has set a target of €30.50 per carbon ton in 2017, €39 in 2018, €47.50 in 2019, €56 in 2020 and €100 in 2030 for the carbon component of domestic taxes on the consumption of energy products listed in Table B of Article 265, 1 of the French Customs Code (*Code des douanes*).

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.

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.
- The percentage of satisfied Vitura employees:** Employees fill in a 10-point satisfaction questionnaire (from 1, not very satisfied, to 10, very satisfied): "Are you satisfied with your company overall?". Employees are considered satisfied if their answer to the above question is greater than or equal to 7/10 (instead of 8/10 the previous year). The proportion of satisfied respondents is then divided by the number of employees. This year, Vitura employees who had submitted their resignation by the time they responded to the satisfaction questionnaire were not included in the calculation of the indicator.