- APPENDIX -

Reporting indicators and methodology in line with EPRA/GRI recommendations

Application of EPRA recommendations

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 (s-BPR) 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 218 indicates where the information recommended in the EPRA guidelines can be found in the 2024 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 2024 reporting scope corresponds to the four property complexes owned at December 31, 2024: Arcs de Seine, Europlaza, Rives de Bercy and Hanami. An asset sold in year Y is excluded from reporting for that same year. Consequently, as the Passy Kennedy and Office Kennedy buildings were sold in July 2024, they will not be included in the reporting scope. Similarly, any asset acquired in year Y can only be included in the reporting for year Y+1.

The CSR reporting scope runs from January 1, 2024 to December 31, 2024. All non-financial data and indicators in the NFIS are collected over this reporting period. Financial data is collected over a reporting period running from January 1, 2024 to December 31, 2024. Non-financial data is collected over a similar period in order to match the reporting periods of different regulations.

As the reporting scope for the 2023 NFIS ran from October 1, 2022 to September 30, 2023, the 2023 results were recalculated in 2024 to bring them in line with the new reporting scope, i.e., taking into account data available from January 1, 2023 to December 31, 2023.

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. 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. At December 31, 2024, no Vitura assets were under development.

The reported data has been reviewed by an independent third party. Their report can be found on page 64.

The 2024 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, Rives de Bercy;
- "Use": Arcs de Seine, Europlaza, Hanami, Rives de Bercy.

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 [1]
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

(1) No assets in the renovation scope in 2024.

EPRA environmental performance indicators

Corporate indicators

"Corporate" scope	EPRA code	GRI Standard and CRESD indicator code	Measurement unit	2023 with climate adjustment	2024 with climate adjustment	2023/2024 change	2024 without climate adjustment
Energy							
Volume							
Total energy consumption			MWh_{FE}	41.7	31.4	-25%	29.7
o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh_{FE}	-	-	-	–
o/w electricity	Elec-Abs	302-1	MWh_{FE}	17.7	12.4	-30%	12.4
o/w urban network	DH&C-Abs	302-1	MWh_{FE}	24	19.0	-21%	17.3
Ratios							
▪ Per sq.m	Energy-Int	CRE1	kWh_{FE}/sq.m	238	179	-25%	170
▪ Per FTE	Energy-Int	CRE1	kWh_{FE}/FTE	13,888	15,682	13%	14,834
Greenhouse gas emissions							
Volume							
Total energy-related emissions			tCO_2eq	5.2	4.1	-20%	3.8
▪ o/w direct	GHG-Dir-Abs	305-1	tCO_2eq	-	-	–	0
▪ o/w indirect	GHG-Indirect-Abs	305-2	tCO_2eq	5.2	4.1	-20%	3.8
Ratios							
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kgCO_2eq$/sq.m	30	24	-21%	22
Total energy-related emissions per FTE	GHG-Int	CRE3	$kgCO_2eq$/FTE	1,744	2,069	19%	1,916
Water							
Volume							
Total consumption	Water-Abs	303-1	cu.m	50.5	63.6	26%	-
Ratios							
▪ Per FTE	Water-Int	CRE2	cu.m/FTE	16.8	31.8	89%	-
▪ Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.3	0.4	21%	-
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	1,350	50%	

Basis of calculation:
- *2024: 175 sq.m, and 2 FTEs;*
- *2023: 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 CRESD indicator code	Measurement unit	2023 rolling year with climate adjustment (Oct. 2022 to Sept. 2023)	2023 – calendar year with climate adjustment	2024 – calendar year with climate adjustment	Change – 2023/2024 calendar year	2024 – calendar year without climate adjustment
"Management" scope – Lessors				Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)
Volume								
Total energy consumption			MWh_{FE}	**15,983**	**12,889**	**10,725**		**10,266**
			MWh_{PE}	**26,650**	**19,692**	**16,890**		**16,431**
▪ o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh_{FE}	2,596	1,748	-	-	-
▪ o/w electricity	Elec-Abs	302-1	MWh_{FE}	8,205	5,233	4,742		4,742
▪ o/w urban network	DH&C-Abs	302-1	MWh_{FE}	5,182	5,908	5,983		5,524
Ratios								
▪ Per sq.m	Energy-Int	CRE1	$kWh_{FE}/sq.m$	95	79	65	-17%	62
▪ Per FTE	Energy-Int	CRE1	kWh_{FE}/FTE	3,381	3,213	3,519	+10%	3,368
▪ Per sq.m	Energy-Int	CRE1	$kWh_{PE}/sq.m$	159	120	102	-15%	99
"Use" scope – Users								
Volume								
Total energy consumption			MWh_{FE}	**11,011**	**12,912**	**11,155**		**11,155**
			MWh_{PE}	**24,832**	**29,059**	**25,657**		**25,657**
▪ o/w fossil fuels (gas and fuel oil)	Fuels-Abs	302-1	MWh_{FE}	-	-	-		-
▪ o/w electricity	Elec-Abs	302-1	MWh_{FE}	10,632	12,421	11,155		11,155
▪ o/w urban network	DH&C-Abs	302-1	MWh_{FE}	378	491			
Ratios								
▪ Per sq.m	Energy-Int	CRE1	$kWh_{FE}/sq.m$	66	82	68	-17%	68
▪ Per FTE	Energy-Int	CRE1	kWh_{FE}/FTE	2,329	3,218	3,660	+14%	3,660
▪ Per sq.m	Energy-Int	CRE1	$kWh_{PE}/sq.m$	148	177	155	-12%	155
"Management" and "Use" scopes								
Volume								
Total energy consumption			MWh_{FE}	**26,994**	**25,801**	**21,880**		**21,421**
			MWh_{PE}	**51,482**	**48,751**	**42,546**		**42,088**
Ratios								
▪ Per sq.m	Energy-Int	CRE1	$kWh_{FE}/sq.m$	161	157	132	-16%	130
▪ Per FTE	Energy-Int	CRE1	kWh_{FE}/FTE	5,709	6,431	7,178	+12%	7,028
▪ Per sq.m	Energy-Int	CRE1	$kWh_{PE}/sq.m$	307	297	257	-13%	255

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine, Europlaza and Hanami; the Abs scope includes Arcs de Seine, Europlaza, Hanami and Rives de Bercy for 2024.
Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2023 = 164,041 sq.m (absolute scope); 2024 = 165,243 sq.m (absolute scope). Basis of calculation for FTEs for 2024 (Abs scope): 3,048 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	2023 rolling year with climate adjustment (Oct. 2022 to Sept. 2023)	2023 – calendar year with climate adjustment	2024 – calendar year with climate adjustment	Change – 2023/2024 calendar year	2024 – calendar year without climate adjustment
"Management" scope – Lessors				**Like-for-like scope**	**Like-for-like scope**	**Like-for-like scope**	**Like-for-like scope**	**Like-for-like scope**
Volume								
Total energy consumption			MWh_{FE}	**15,502**	**10,085**	**9,874**	**-2%**	**9,435**
			MWh_{PE}	**25,544**	**15,083**	**15,220**	**+1%**	**14,781**
▪ o/w fossil fuels (gas and fuel oil)	Fuels-LfL	302-1	MWh_{FE}	2,596	1,748	-	-100%	-
▪ o/w electricity	Elec-LfL	302-1	MWh_{FE}	7,724	3,844	4,112	+7%	4,112
▪ o/w urban network	DH&C-LfL	302-1	MWh_{FE}	5,182	4,493	5,762	+28%	5,323
Ratios								
▪ Per sq.m	Energy-Int	CRE1	kWh_{FE}/sq.m	98	78	76	-2%	73
▪ Per FTE	Energy-Int	CRE1	kWh_{FE}/FTE	3,525	3,763	3,240	-14%	3,096
▪ Per sq.m	Energy-Int	CRE1	kWh_{PE}/sq.m	161	116	117	+1%	114
"Use" scope – Users								
Volume								
Total energy consumption			MWh_{FE}	**10,076**	**10,518**	**10,815**	**+3%**	**10,815**
			MWh_{PE}	**22,683**	**24,192**	**24,875**	**+3%**	**24,875**
▪ o/w fossil fuels (gas and fuel oil)	Fuels-LfL	302-1	MWh_{FE}	-	-	-		-
▪ o/w electricity	Elec-LfL	302-1	MWh_{FE}	9,698	10,518	10,815	+3%	10,815
▪ o/w urban network	DH&C-LfL	302-1	MWh_{FE}	378	-	-	-	-
Ratios								
▪ Per sq.m	Energy-Int	CRE1	kWh_{FE}/sq.m	64	81	83	+3%	83
▪ Per FTE	Energy-Int	CRE1	kWh_{FE}/FTE	2,291	3,925	3,548	-10%	3,548
▪ Per sq.m	Energy-Int	CRE1	kWh_{PE}/sq.m	143	186	192	+3%	192
"Management" and "Use" scopes								
Volume								
Total energy consumption			MWh_{FE}	**25,579**	**20,604**	**20,689**	**0%**	**20,250**
			MWh_{PE}	**48,228**	**39,275**	**40,095**	**+2%**	**39,656**
Ratios								
▪ Per sq.m	Energy-Int	CRE1	kWh_{FE}/sq.m	162	159	159	0%	156
▪ Per FTE	Energy-Int	CRE1	kWh_{FE}/FTE	5,816	7,688	6,788	-12%	6,644
▪ Per sq.m	Energy-Int	CRE1	kWh_{PE}/sq.m	305	234	309	+32%	305

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine, Europlaza and Hanami; the Abs scope includes Arcs de Seine, Europlaza, Hanami and Rives de Bercy for 2024.
Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2023 = 2024 = 129,893 sq.m. Basis of calculation for FTEs for 2024 (LfL scope): 3,048 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	2023 rolling year with climate adjustment (Oct. 2022 to Sept. 2023)	2023 – calendar year with climate adjustment	2024 – calendar year with climate adjustment	Change – 2023/2024 calendar year	2024 – calendar year without climate adjustment
"Management" scope – Lessors				Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)	Absolute scope (Abs)
Volume								
Total energy-related emissions			tCO_2eq	**1,389**	**1,121**	**699**		**662**
▪ o/w direct	GHG-Dir-Abs	305-1	tCO_2eq	558	376	-		-
▪ o/w indirect	GHG-Indirect-Abs	305-2	tCO_2eq	831	745	699		662
Ratios								
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kgCO_2eq/sq.m$	8	7	4	-38%	4
Total energy-related emissions per FTE	GHG-Int	CRE3	$kgCO_2eq/FTE$	294	279	229	-18%	217
"Use" scope – Users								
Volume								
Total energy-related emissions			tCO_2eq	**611**	**721**	**463**		**463**
▪ o/w direct	GHG-Dir-Abs	305-1	tCO_2eq	-	-	-		-
▪ o/w indirect	GHG-Indirect-Abs	305-2	tCO_2eq	611	721	463		463
Ratios								
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kgCO_2eq/sq.m$	4	4	3	-36%	3
Total energy-related emissions per FTE	GHG-Int	CRE3	$kgCO_2eq/FTE$	129	180	152	-16%	152
"Management" and "Use" scopes								
Volume								
Total property portfolio emissions		305-1	tCO_2eq	**2,000**	**1,842**	**1,162**		**1,125**
Ratios								
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kgCO_2eq/sq.m$	12	11	7	-37%	7
Total energy-related emissions per FTE	GHG-Int	CRE3	$kgCO_2eq/FTE$	423	459	381	-17%	369

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine, Europlaza and Hanami; the Abs scope includes Arcs de Seine, Europlaza, Hanami and Rives de Bercy for 2024.
Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2023 = 164,041 sq.m (Abs scope); 2024 = 165,243 sq.m (Abs scope). Basis of calculation for FTEs for 2024 (Abs scope): 3,048 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	2023 rolling year with climate adjustment (Oct. 2022 to Sept. 2023)	2023 – calendar year with climate adjustment	2024 – calendar year with climate adjustment	Change – 2023/2024 calendar year	2024 – calendar year without climate adjustment
"Management" scope – Lessors				**Absolute scope (LfL)**	**Absolute scope (LfL)**	**Absolute scope (LfL)**	**Absolute scope (LfL)**	**Absolute scope (LfL)**
Volume								
Total energy-related emissions			tCO_2eq	**1,364**	**830**	**628**	**-24%**	**595**
▪ o/w direct		305-1	tCO_2eq	558	376	-	-100%	-
▪ o/w indirect		305-2	tCO_2eq	806	455	628	+38%	595
Ratios								
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kgCO_2eq/sq.m$	9	6	5	-24%	5
Total energy-related emissions per FTE	GHG-Int	CRE3	$kgCO_2eq/FTE$	310	310	206	-33%	195
"Use" scope – Users								
Volume								
Total energy-related emissions			tCO_2eq	**563**	**408**	**443**	**+9%**	**443**
▪ o/w direct		305-1	tCO_2eq	-	-	-		-
▪ o/w indirect		305-2	tCO_2eq	563	408	443	+9%	443
Ratios								
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kgCO_2eq/sq.m$	4	3	3	+9%	3
Total energy-related emissions per FTE	GHG-Int	CRE3	$kgCO_2eq/FTE$	128	152	145	-4%	145
"Management" and "Use" scopes								
Volume								
Total property portfolio emissions		305-1	tCO_2eq	**1,927**	1,238	1,072	-13%	1,038
Ratios								
Total energy-related emissions per sq.m	GHG-Int	CRE3	$kgCO_2eq/sq.m$	12	10	8	-13%	8
Total energy-related emissions per FTE	GHG-Int	CRE3	$kgCO_2eq/FTE$	438	462	352	-24%	341

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine, Europlaza and Hanami; the Abs scope includes Arcs de Seine, Europlaza, Hanami and Rives de Bercy for 2024.
Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2023 = 2024 = 129,893 sq.m. Basis of calculation for FTEs for 2024 (LfL scope): 3,048 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 CRESD indicator code	Measurement unit	2023 rolling year (Oct. 2022 to Sept. 2023)	2023 – calendar year	2024 – calendar year	Change – 2023/2024 calendar year
Water				**Absolute scope (Abs)**	**Absolute scope (Abs)**	**Absolute scope (Abs)**	**Absolute scope (Abs)**
Volume							
Total consumption	Water-Abs	303-1	cu.m	**64,048**	**64,895**	**53,192**	
Ratios							
▪ Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.382	0.330	0.322	-2%
▪ Per FTE	Water-Int		cu.m/FTE	13.55	16.18	17.45	+8%
Waste							
Volume							
Total volume	Waste-Abs	306-2	kg	**287,110**	**285,678**	**207,800**	
% recycled for materials			%	27%	27%	34%	
% recycled for energy			%	73%	73%	66%	
Ratios							
▪ Per FTE			kg/FTE	61	51	68	+35%

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine, Europlaza and Hanami; the Abs scope includes Arcs de Seine, Europlaza, Hanami and Rives de Bercy for 2024.
Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2023 = 164,041 sq.m (Abs scope): 2024 = 165,243 sq.m (Abs scope). Basis of calculation for FTEs for 2024 (Abs scope): 3,048 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 CRESD indicator code	Measurement unit	2023 rolling year (Oct. 2022 to Sept. 2023)	2023 – calendar year	2024 – calendar year	Change – 2023/2024 calendar year
Water				**Like-for-like scope**	**Like-for-like scope**	**Like-for-like scope**	**Like-for-like scope**
Volume							
Total consumption	Water-LfL	303-1	cu.m	**64,048**	**54,055**	**50,866**	**-6%**
Ratios							
▪ Per sq.m	Water-Int	CRE2	cu.m/sq.m	0.405	0.416	0.392	-6%
▪ Per FTE	Water-Int		cu.m/FTE	14.56	20.17	16.69	-17%
Waste							
Volume							
Total volume	Waste-LfL	306-2	kg	**287,110**	**203,063**	**207,800**	**2%**
% recycled for materials			%	27%	34%	34%	-1%
% recycled for energy			%	73%	66%	66%	0%
Ratios							
▪ Per FTE			kg/FTE	65	76	68	-10%

The like-for-like (LfL) and absolute (Abs) scopes follow the methodology used by EPRA. The LfL scope includes Arcs de Seine, Europlaza and Hanami; the Abs scope includes Arcs de Seine, Europlaza, Hanami and Rives de Bercy for 2024.
Basis of calculation for the surface areas of the "Management" and "Use" scopes: 2023 = 2024 = 129,893 sq.m. Basis of calculation for FTEs for 2024 (LfL scope): 3,048 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 219 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 2024 Annual Report. The page numbers are given in the EPRA sBPR concordance table on page 219.

Other indicators

Labeling and certification

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

- 100% 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.

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 39.

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.

	2023		2024	
Building	Absolute scope	Like-for-like scope	Absolute scope	Like-for-like scope
Rives de Bercy			x	
Hanami	x	x	x	x
Europlaza	x	x	x	x
Arcs de Seine	x	x	x	x
Passy	x			
Office	x			

Surface area

The surface areas used are those used for energy reporting, based on actual tenancy schedules:

2024	Reference surface area	FTE
Arcs de Seine	48,093	1,498
Europlaza	49,302	970
Hanami	32,498	580
Rives de Bercy	35,350	0
Total	165,243	3,048

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 January 1, 2024 to December 31, 2024. 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

Data collection

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.

ESG platform

Vitura's ESG platforms ensure automatic data feedback by collection mandate, then adds to this with manually collected data.

Data estimates

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.

Incorporation of assets' occupancy rate

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 2024 NFIS (except for Rives de Bercy, with an occupancy rate of 20% since October 1, 2024).

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:

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

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 2023 NFIS so that it can be compared with the 2024 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.

It should be noted that 2024 was a year of transition between two ESG platforms for Vitura (from Stonal to Aegilim). As such, in the 2024 EPRA asset tables for Europlaza and Hanami, data for Q1 to Q3 2023, previously consolidated in the 2023 reporting and taken from Stonal, has been reused. In addition, Aegilim's Q4 2024 data has been included to reconstitute the 2023 calendar year. For the Rives de Bercy and Arcs de Seine assets, 2023 data was improved during 2024 (recovery of 2023 data from certain electricity meters). As a result, the 2023 environmental data for these two assets is based solely on the improved Aegilim data (e.g., +2% private electricity consumption for Arcs de Seine compared with previous reporting for the same year). For 2024, energy data for the entire portfolio will be taken exclusively from the new Aegilim platform. For the sake of transparency, environmental data for the previous rolling 2023 period (October 2022 to September 2023) has been added to the EPRA tables to make them easier to understand for readers.

Energy consumption consolidated at asset level is based on a methodology specific to the NFIS, independent of that of France's tertiary green energy decree. As a result, while the trends observed in the energy consumption of our properties provide an indication of their trajectory, they do not represent the extent to which we have reached the targets set by the tertiary green energy decree. This information can be read according to its own methodology, with specific energy coefficients and exclusively at the level of subjected functional entities as defined by the French tertiary green energy decree.

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).

Method for calculating the reduction indicator

Whether in terms of energy consumption or greenhouse gas emissions linked to energy consumption at Vitura's properties, the reduction indicated for 2024 corresponds to the average reduction measured across the portfolio, between i) 2024 and ii) the date of acquisition of the building or the year 2013, if earlier. The indicators are adjusted for climate variability.

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. 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 the ESG platforms, 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.

For the Hanami building, as the decree of March 16, 2023 does not yet take into account the figures for the heating network to which the asset is connected, information regarding the share of renewable energy in the heating network was taken directly from the supplier.

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 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

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

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

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

   - 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 calculation of the 2024 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 2024 reporting scope. The assumption used for the cost of the carbon tax is €69.2/tCO_2eq[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 ESG service providers having signed the Vitura responsible purchasing charter:

this indicator takes into account the proportion of service providers having signed the responsible purchasing charter. The methodology has changed since 2023. Last year, the total purchase volume from selected service providers had to represent at least 70% of the total purchase volume for the current year, covering the period from January 1, Y to September 30, Y+1. In 2024, the selected service providers are those categorized as ESG for the calendar year (January 1 to December 31, 2024). This methodology has changed in line with ISO 14001 for the EMS.

ESG service providers include CSR consultants, asset managers and property managers.

- 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.
- 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. Vitura employees who have submitted their resignation by the time they responded to the satisfaction questionnaire are not included in the calculation of the indicator.

*(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*).*