

Befimmo SA

GRESB Real Estate Assessment 2022

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ASPECT CHECKLIST

There are no errors or warnings for this assessment! Click "Contents" to resume the assessment.

Entity & Reporting Characteristics - Entity Characteristics

ENTITY AND REPORTING CHARACTERISTICS Entity Characteristics

EC2

Nature of ownership

• Public (listed on a Stock Exchange) entity Specify ISIN:

BE0003678894

Legal status:

Property companyReal Estate Investment Trust (REIT)

Private (non-listed) entity

O Government entity Legal Entity Identifier (optional)

EC3

Entity commencement date

Year of commencement (listed) or Year of establishment (non-listed)

EC4

Reporting year

Calendar yearFiscal year

ENTITY AND REPORTING CHARACTERISTICS **Reporting Characteristics**

RC1

Reporting currency

Values are reported in:

EUR Euro

RC2

Economic size

What was the gross asset value (GAV) of the portfolio at the end of the reporting year in millions?

2 835,9

RC3

Floor area metrics

Metrics are reported in:

m2
 sq. ft.

RC4

Property type and Geography

Portfolio predominant location (*): Belgium

Portfolio predominant property type (**): Office: Corporate: Mid-Rise Office

RC5

Nature of entity's business

The entity's core business:

O Management of standing investments only (continue with Management and Performance Components)

• Management of standing investments and development of new construction and major renovation projects (continue with Management, Performance, and Development Components)

O Development of new construction and major renovation projects (continue with Management and Development Components)

LEADERSHIP ESG Commitments and Objectives

LE1

ESG leadership commitments

Has the entity made a public commitment to ESG leadership standards and/or principles?

• Yes

Select all commitments included (multiple answers possible)

Climate Action 100+ Global Investor Coalition on Climate Change (including AIGCC, Ceres, IGCC, IIGCC) International Labour Organization (ILO) Standards Montreal Pledge OECD - Guidelines for multinational enterprises PRI signatory RE 100 Science Based Targets initiative Task Force on Climate-related Financial Disclosures (TCFD) UN Environment Programme Finance Initiative UN Global Compact UN Sustainable Development Goals WorldGBC's Net Zero Carbon Buildings Commitment Other Other selected. Please describe Cop21 (Paris Agreement) Provide applicable hyperlink Provide hyperlink https://www.befimmo.be/en/sustainability/frameworks-recognition https://www.befimmo.be/en/sustainability/frameworks-recognition Indicate where the relevant information can be found Evidence for Befimmo's commitment towards the UN Global Compact, Cop21 and the Sustainable Development Goals. Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf Indicate where the relevant information can be found Annual Financial Report 2021 - Chapter "ESG Report": Maintain a transparent communication, p.68: evidence for frameworks for sustainable development that Befimmo follows, i.e. SDGs, UN Global Compact, BACA (SBTi), TCFD, ILO and OECD, ESG, innovation and digitalisation, p.20: Evidence for the link between the SDGs and the global mission of the company. Non-financial reporting, p.59: evidence for engagement towards UN Global Compact, SDGs and TCFD. Provide hyperlink https://www.befimmo.be/sites/default/files/politique_rse_en.pdf https://www.befimmo.be/sites/default/files/politique rse en.pdf Indicate where the relevant information can be found CSR policy (still applicable in 2021): Evidence for the link between the SDGs and the global strategy of the company. Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/action_plan.pdf https://www.befimmo.be/sites/default/files/imce/publications/action_plan.pdf Indicate where the relevant information can be found Action plan 2020-2021: Evidence for the link between the SDGs and the future objectives of the company. This is the previous action plan. Provide hyperlink https://www.befimmo.be/sites/default/files/pdf_divers/letter_cop21_uk-nl-fr.pdf https://www.befimmo.be/sites/default/files/pdf_divers/letter_cop21_uk-nl-fr.pdf Indicate where the relevant information can be found Cop 21 letter (Paris Agreement): Evidence for our commitment towards the Cop 21.

Provide hyperlink

https://www.befimmo.be/sites/default/files/pdf_divers/letter_ungc_uk-nl-fr.pdf

https://www.befimmo.be/sites/default/files/pdf_divers/letter_ungc_uk-nl-fr.pdf

Indicate where the relevant information can be found

UN Global Compact Letter: Evidence for our commitment towards the UNGC (still applicable in 2021). Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/action_plan_uk.pdf Indicate where the relevant information can be found Latest version of the action plan 2021-2022: Evidence for the link between the SDGs and the future objectives of the company. Provide hyperlink https://www.befimmo.be/sites/default/files/gbl_quicklinks/befimmo_esg-policy_en.pdf https://www.befimmo.be/sites/default/files/gbl_quicklinks/befimmo_esg-policy_en.pdf Indicate where the relevant information can be found This is the latest sustainability policy which was established in 2022, but is fully related to the latest 2021 ESG report. Evidence for the link between the SDGs, the UNGC and the global strategy of the company.

O No

LE2

• Max. score 1

ESG objectives

Does the entity have specific ESG objectives?

Yes

The objectives relate to (multiple answers possible)

- General sustainability
 Environment
 Social
- SocialGovernance
- Health and well-being

The objectives are

- Fully integrated into the overall business strategy
- O Partially integrated into the overall business strategy
- O Not integrated into the overall business strategy

The objectives are

O Publicly available

Provide applicable hyperlink

Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/action_plan.pdf https://www.befimmo.be/sites/default/files/imce/publications/action_plan.pdf Indicate where the relevant information can be found Action plan 2019-2020: This is the former action plan (2020-2021), which has been reviewed with new objectives in 2020-2021 (see evidence below). Evidence for all objectives determined by the company in 2020-2021 for the future. Evidence for general sustainability: all objectives within this action plan Evidence for environment: all objectives linked to "E" of ESG in Be Responsible (p.3-4) Evidence for social: all objectives linked to "S" of ESG in Be Responsible (p.3-4) Evidence for governance: all objectives linked to "G" of ESG in Be Responsible (p.3-4) Evidence for health and well-being: all objectives of Transform Cities and Provide and Rethink Workspaces (p.2) Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/action_plan_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/action_plan_uk.pdf Indicate where the relevant information can be found This is the current action plan. Evidence for all objectives determined by the company in 2021-2022 for the future. Evidence for general sustainability/ESG: all objectives within this action plan Evidence for environment: all environmental targets (p.1) Evidence for social: all social targets (p.2) Evidence for governance: all governance targets (p.2) Evidence for health and well-being: all social targets, especially the targets within the ambition "Take car of the team" and "Improve comfort, security and safety" (p.2)

Communicate the objectives and explain how they are integrated into the overall business strategy (maximum 250 words)

In order to integrate the entire team within this action plan, workshops were planned over the year with all departments. Following these encounters, new KPI's were introduced, some existing KPI's were updated. The main target is to achieve, as a team, all objectives related to the KPI's.

The way in which the Company defines its ESG objectives and the associated commitments reflects this ambition. These ambitions are grouped according to their ESG focus area:

1/ Environmental objectives: Contribute to climate change mitigation Contribute to climate change adaptation Contribute to the sustainable use and protection of water Contribute to the transition to a circular economy Contribute to pollution prevention and control Contribute to the protection & restoration of biodiversity Use certification systems to deliver sustainable assets Create innovative and sustainable buildings Provide buildings accessible through sustainable transport systems Reduce the environmental impact of the team

2/ Social objectives: Take care of the team and the community Build and animate communities Improve comfort, security and safety Integrate buildings into cities

3/ Governance objectives: Behave ethically Use ESG regulations to accelerate the sustainability transition Adopt a due diligence strategy Promote green investment opportunities Maintain a transparent communication

These KPI's are all linked to various ESG standards (15 SDGs, GRI or EPRA). They are all updated min. once a year.

Environmental (E), Social (S) and Governance (G) aspects are a natural extension of Befimmo's business strategy, which is focused on creating value for all its stakeholders, now and in the long term.

O No

LEADERSHIP ESG Decision Making

LE3

Individual responsible for ESG and/or climate-related objectives

Does the entity have one or more persons responsible for implementing ESG and/or climate-related objectives?

• Yes

SESG

Select the persons responsible (multiple answers possible)

Dedicated employee(s) for whom ESG is the core responsibility

Provide the details for the most senior of these employees

Name

Emilie Delacroix

Job title

Head of Transformation & Impact (former CSR & Innovation department)

Employee(s) for whom ESG is among their responsibilities

Provide the details for the most senior of these employees

Name

Frédéric Tourné

Job title

Head of Environmental Management

• Max. score 2

	Grégory Tassenoy
	Job title
	Director at Deloitte
	Investment partners (co-investors/JV partners)
Clir	nate-related risks and opportunities
Sele	ect the persons responsible (multiple answers possible)
 	Dedicated employee(s) for whom climate-related issues are core responsibilities
	Provide the details for the most senior of these employees
	Name
	Frédéric Tourné
	Job title
	Head of Environmental Management
	Employee(s) for whom climate-related issues are among their responsibilities
	Provide the details for the most senior of these employees
	Name
	Emilie
	Job title
	Head of Transformation & Impact (former CSR & Innovation department)
 	External consultants/manager Name of the main contact
	Jerome Meessen
	Job title
	Senior Energy and Climate Change Consultant at Climact

ESG taskforce/committee

Does the entity have an ESG taskforce or committee?

• Yes

LE4

Select the members of this taskforce or committee (multiple answers possible)



• Max. score 1

Befimmo has an ESG Cell (meets at least 3 times a year), that is composed of the Head of Transformation & Impact, the Head of Environmental Management, the Head of HR, the CEO, the CFO and the COO.

O No

LE5

• Max. score 1

ESG and/or climate-related senior decision-maker

Does the entity have a senior decision-maker accountable for ESG issues and/or climate-related issues?

• Yes

ESG

Provide the details for the most senior decision-maker on ESG issues

Name
Jean-Philip Vroninks
Job title
CEO
The individual's most senior role is as part of
• Board of Directors
C-suite level staff/Senior management
O Investment Committee
🔘 Fund/portfolio managers
O Other
Provide the details for the most senior decision-maker on climate-related issues Name
Jean-Philip Vroninks
Job title
CEO
The individual's most senior role is as part of
O Board of Directors
C-suite level staff/Senior management
O Investment Committee
O Fund/portfolio managers
O Other
escribe the process of informing the most senior decision-maker on the ESG performance of the entity (maximum 250 words)

The Head of Transformation & Impact, a member of the ESG Cell, reports directly to the CEO. Her role is both strategic (developing strategy on ESG topics, managing relations with stakeholders) and operational (coordinating and running sustainability projects, managing the Action Plan 2030, acting as in-house consultant for other departments, and encouraging staff to embrace change).

LE6

Personnel ESG performance targets

Does the entity include ESG factors in the annual performance targets of personnel?

• Yes

Does performance on these targets have predetermined consequences?

• Yes

Financial consequences

Select the personnel to whom these factors apply (multiple answers possible):

- Board of Directors
- C-suite level staff/Senior management
 Investment Committee
- Fund/portfolio managers
- Asset managers
- ESG portfolio manager
- Investment analysts
- Dedicated staff on ESG issues
- External managers or service providers
- Investor relations
- Other

Non-financial consequences

Select the personnel to whom these factors apply (multiple answers possible):



Provide applicable evidence

<u>LE6 - Formulaire evaluation collaborateurs.pdf</u> Indicate where in the evidence the relevant information can be found

Staff assessment form (only available in French or Dutch), still applicable in 2021

See on page 7 out of 9, Objectives / Achievements in terms of Social Responsibility on Befimmo Assessment/Evaluation Form. This Form is completed together with the Manager (N+1), at least once a year; usually at the end of the year. This Form is applicable to all Befimmo's employees, this means all employees are assessed at the ens of each year. By all employees, we also mean the c-suite level staff, the investment committee, the investor relations and the dedicated staff on CSR issues.

These CSR targets are obligations of means and not result and are, among others, appreciated by the manager by the end of the year (non-financial consequences).

Show investors

<u>LE6 - Formulaire évaluation des collaborateurs - FULL.pdf</u> Indicate where in the evidence the relevant information can be found

This is the same assessment document as the first evidence to this question, but this is a completed evaluation form (by one of our staff members), showing in practice how these documents are completed.

The ESG performance targets are on page 12 (Objectifs et réalisations en termes de responsabilité sociétale = Targets and achievements regarding social reponsibility), framed in red.

This Form is completed together with the Manager (N+1), at least once a year; usually at the end of the year. This Form is applicable to all Befimmo's employees, this means all employees are assessed at the ens of each year. By all employees, we also mean the c-suite level staff, the investment committee, the investor relations and the dedicated staff on CSR issues.

These CSR targets are obligations of means and not result and are, among others, appreciated by the manager by the end of the year (non-financial consequences).

Show investors
Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf
https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf
Indicate where the relevant information can be found
Evidence for financial consequences: Annual Financial Report 2021 - Remuneration Policy p.148-151: CO2e emissions linked to the energy consumption of the portfolio for the common and private installations (both for the CEO and the other members of the Executive Committee).
Annual Financial Report 2021 - ESG governance structure p.57-58
LE6 - CCT90 2021.pdf Indicate where in the evidence the relevant information can be found
Evidence for Other - the entire team: Befimmo participated in the so called "CCT90" bonus plan. This salary bonus (also known as a "non-recurring result-related bonus") is a way of rewarding employees who have achieved certain collective objectives defined in advance. At Befimmo, the objectives to be achieved are always ESG related. In 2021, Befimmo chose to opt for the reduction of the financial costs of storing data from email boxes by 10%. This is described under article 2 - Objectives on p.3-4. In 2021, the objective was achieved collectively.
Show investors



O No

O No

POLICIES **ESG** Policies

P01

Policy on environmental issues

Does the entity have a policy/policies on environmental issues?

• Yes

Select all environmental issues included (multiple answers possible)

- Biodiversity and habitat
- Climate/climate change adaptation
- Energy consumption
- Greenhouse gas emissions Indoor environmental quality
- Material sourcing
- Pollution prevention
- Renewable energy
- Resilience to catastrophe/disaster
- Sustainable procurement
- ✓ Waste management
- Water consumption
- Other

Provide applicable evidence

Provide hyperlink

https://www.befimmo.be/sites/default/files/imce/publications/action_plan_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/action_plan_uk.pdf Indicate where the relevant information can be found

The action plan provides a breakdown of actions, indicators and objectives linked to the sustainability policy. This action plan is the latest version.

P01 - Sustainability policy 2021.pdf Indicate where in the evidence the relevant information can be found

Evidence for environmental issues included in the sustainability policy. This is the previous Sustainability Policy (2021) and was applicable until the end of 2021.

Show investors

<u>P01 - Climate change -Energy - Resilience.pdf</u> Indicate where in the evidence the relevant information can be found

Evidence for climate change and resilience. All information within the document is framed in green with extra information in English as the documents are only available in French.

Show investors

P01 - Action plan 20-21.pdf Indicate where in the evidence the relevant information can be found

The action plan provides a breakdown of actions, indicators and objectives linked to the sustainability policy. This is the previous version of the action plan.

Show investors

Provide hyperlink

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf

Indicate where the relevant information can be found

This document includes evidence for: Biodiversity and habitat (p.80) Climate/climate change adaptation (p.76 and 248-251) Energy consumption (p.70-75, 116 and 252-256) Greenhouse gas emissions (p.70-75, 116 and 252-256) Indoor environmental quality (p.92) Material sourcing (p.79) Pollution prevention (p.79) Renewable energy (p.74) Resilience to catastrophe/disaster (p.76 and 248-251) Sustainable procurement (p.66) Waste management (p.78, 116 and 258) Water consumption (p.77, 116 and 257)

Provide hyperlink

https://www.befimmo.be/sites/default/files/gbl_quicklinks/befimmo_esg-policy_en.pdf https://www.befimmo.be/sites/default/files/gbl quicklinks/befimmo esg-policy en.pdf

Indicate where the relevant information can be found

• Max. score 1,5

to the new commitments Benn	nmo decided on by the end of 2021.
201 - Quality matrix APD final - ndicate where in the evidence t	. <u>pdf</u> he relevant information can be found
This document is only available - Pages 3-4 ; 5. Well-being, cor provided, etc.) - Page 4; 6. Design of outdoor a - Pages 4-5; 8.Materials: Choic	ntal quality & biodiversity & Materials sourcing. Befimmo minimum technical requirements beyond standards and regulations. in French (Translations are available in the comments). Important information is : nfort and health: Choices made specifically for the well-being and health of occupants: (acoustics, removable materials that are arreas - Biodiversity es of materials that respect the environment and the well-being of the occupants (wood, plaster, paint, carpet, etc.). during the reporting year 2021.
Show investors	
PO1 - Quality matrix APS - final. ndicate where in the evidence t	<u>pdf</u> he relevant information can be found
Evidence for Biodiversity (qual	ty matrix): Befimmo minimum technical requirements beyond standards and regulations.
	: in French (Translations are available in the comments). Important information is on P3 - 9.Design outdoor areas. during the reporting year 2021.
This document was applicable Show investors P01 - Quality matrix EXE - final.	during the reporting year 2021.
This document was applicable Show investors O1 - Quality matrix EXE - final. ndicate where in the evidence t Evidence for Biodiversity (qual This document is only available	during the reporting year 2021.

• Max. score 1,5

P02

Policy on social issues

Does the entity have a policy/policies on social issues?

• Yes

Select all social issues included (multiple answers possible)

- Child labor
- Community development
- Customer satisfaction
- Employee engagement
- Employee health & well-being
- Employee remuneration
- Forced or compulsory labor
- Freedom of association
- Health and safety: community
- Health and safety: contractors
- Health and safety: employees
- Health and safety: tenants/customers
- Human rights
- Inclusion and diversity
- ✓ Labor standards and working conditions
- Social enterprise partnering
- Stakeholder relations
- Other

Provide applicable evidence

PO2 - Letter UN Global Compact.pdf Indicate where in the evidence the relevant information can be found

Evidence for Child labour, Human rights, Forced or compulsory labor and Labor standards and working conditions. This document was signed in 2016 and was still applicable during the reporting period of 2021. Befimmo updates its commitment publicly on the UNGC website.

Befimmo itself has no dedicated charter on these matters as it follows the Belgian Law: "Labour and Employment" (http://www.ejustice.just.fgov.be/cgi_loi/ change_lg.pl?language=fr&la=F&cn=1971031602&table_name=loi).

In the general conditions of Befimmo, this law is also referred to.

Befimmo follows all ten principles of the UN Global Compact as stated on the website: https://www.unglobalcompact.org/what-is-gc/mission/principles

Show investors

<u>P02 - Presentation team survey 2021.pdf</u> Indicate where in the evidence the relevant information can be found

Evidence for employee engagement (whole document). Survey is done every year as of 2021. The survey was carried out by the end of 2021 and the presentation of the results to the team was done early 2022.

This survey included evidence for employee engagement, employee remuneration and employee health and well-being.

Show investors

<u>P02 - Tenant survey.pdf</u> Indicate where in the evidence the relevant information can be found

Evidence for customer/tenant satisfaction.

Show investors

Provide hyperlink

www.unglobalcompact.org/participation/report/cop/create-and-submit/advanced/465968

https://www.unglobalcompact.org/participation/report/cop/create-and-submit/advanced/465968

Indicate where the relevant information can be found

Evidence for Child labour, Human rights, Forced or compulsory labor and Labor standards and working conditions. This is evidence that Befimmo is fully engaged regarding the ten principles of the UN Global Compact as this is proof that we yearly fill in the communication in progress. This document was filled in in 2022 for the reporting year 2021. This evidence supports the first evidence for this question, which is the signatory letter in French.

P02 - Sustainability policy 2021.pdf Indicate where in the evidence the relevant information can be found

Evidence for environmental issues included in the sustainability policy. This is the previous Sustainability Policy (2021) which was applicable during the reporting period 2021. We added this policy even if it was written in 2021 as it is connected to the new commitments Befimmo decided on by the end of 2020.

Show investors

<u>P02 - Labour regulations Befimmo.pdf</u> Indicate where in the evidence the relevant information can be found

Evidence for Employee remuneration (p.11, 12, 13 and 35). This document is only available in French or Dutch and was still applicable during the reporting period 2021.

- Pages 11-13 explain the composition of the employee remuneration (meal vouchers, etc.), when and how employees are being paid, and what to do in special cases. - Pages 13 and 35-38 mentioned the equality of remuneration between men and women, this means the elimination of all forms of discrimination based on gender for remuneration

Evidence for Labor standards and working conditions (p.5). This document is only available in French or Dutch.

- Pages 5-6: Nature of work, work place and flexibility in time and space

- Pages 6-7: Work time (hours a day, schedule of hours, part-time work, etc.)
- Pages 7-11: holidays and absence/leave
- Pages 11-13: salary
- Pages 13-14: end of contract - Pages 14-15: security
- Pages 17-24: prevention of psychosocial risks Page 24: discrimination
- Pages 25-27: absence

This document was still applicable during the reporting period of 2020.

Show investors

Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf Indicate where the relevant information can be found

Evidence for: Community development (p.90-91) Customer satisfaction (p.92) Employee engagement (p.87-88) Employee health & well-being (p.89-90) Employee remuneration (p.87) Freedom of association (p.87) Health and safety: community (p.91) Health and safety: employees (p.89-90) Health and safety: tenants/customers (p.92) Human rights (p.64, 87 and 92) Inclusion and diversity (p.87) Labor standards and working conditions (p.87-88) Social enterprise partnering (p.90) Stakeholder relations (p.61-62 and 264-268)

Provide hyperlink

https://www.befimmo.be/sites/default/files/gbl_quicklinks/befimmo_esg-policy_en.pdf

https://www.befimmo.be/sites/default/files/gbl_quicklinks/befimmo_esg-policy_en.pdf
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Evidence for social issues included in the sustainability policy. This is the latest ESG Policy 2021. We added this policy even if it was written in 2022 as it is connected to the new commitments Befimmo decided on by the end of 2021.

PO2 - H&S contractors.pdf Indicate where in the evidence the relevant information can be found

Evidence for Health & safety contractors. This document is only available in French. All necessary passages are highlighted in red frames. The document is was applicable during the reporting period 2021.

Show investors

<u>P02 - Responsible procurement charter.pdf</u> Indicate where in the evidence the relevant information can be found

Responsible procurement charter (suppliers) (whole document): this charter includes social aspects that are to be respected by the suppliers. All suppliers are asked to take note of this charter whenever an order is placed. This charter was still applicable in 2021.

Show investors

<u>P02 - Action plan 20-21.pdf</u> Indicate where in the evidence the relevant information can be found

The action plan provides a breakdown of actions, indicators and objectives linked to the sustainability policy. This action plan is the previous version.

Show investors

Provide hyperlink

https://www.befimmo.be/sites/default/files/gbl_quicklinks/2022.02.16_supplier_code_of_conduct_eng_final.pdf https://www.befimmo.be/sites/default/files/gbl_quicklinks/2022.02.16_supplier_code_of_conduct_eng_final.pdf

Indicate where the relevant information can be found

New supplier code of conduct 2022, but linked to the ESG report of 2021.

Provide hyperlink

https://www.befimmo.be/sites/default/files/imce/publications/action_plan_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/action_plan_uk.pdf

Indicate where the relevant information can be found

The action plan provides a breakdown of actions, indicators and objectives linked to the sustainability policy. This action plan is the latest version, linked to the ESG report 2021.

P02. - Enquête arts56.pdf Indicate where in the evidence the relevant information can be found

Evidence for customer/tenant satisfaction.

Show investors

O No

P03

Policy on governance issues

Does the entity have a policy/policies on governance issues?

• Yes

Select all governance issues included (multiple answers possible)

	Bribery and corruption
\checkmark	Cybersecurity
\checkmark	Data protection and privacy
\checkmark	Executive compensation
	Fiduciary duty
 	Fraud
 	Political contributions
✓	Shareholder rights
 	Other
	Other selected. Please describe
	Whistleblower protection and risk of money laundering/terrorist financing
	,

• Max. score 1,5

Provide applicable evidence

P03 - Corporate governance charter 2021.pdf Indicate where in the evidence the relevant information can be found

Evidence for Executive compensation and Shareholder rights. This version of the charter was still applicable during the reporting year 2021.

Show investors

PO3 - Internal procedure GDPR.pdf Indicate where in the evidence the relevant information can be found

Evidence for Data protection and privacy. This document was applicable during the reporting year 2021.

Show investors

Provide hyperlink

https://www.befimmo.be/sites/default/files/gbl_quicklinks/2022.02.16_charte_uk_final.pdf

https://www.befimmo.be/sites/default/files/gbl_quicklinks/2022.02.16_charte_uk_final.pdf Indicate where the relevant information can be found

Latest version of the corporate governance charter (2022). Evidence for Executive compensation and Shareholder rights.

Provide hyperlink

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf Indicate where the relevant information can be found Evidence for: Bribery and corruption, p.64 and 166 Cybersecurity, p.167 Data protection and privacy, 64 and 167 Executive compensation, p.150-155 Fraud. p.167

Political contributions, p.265 Shareholder rights, p.148 and 153

PO3 - Dealing code.pdf Indicate where in the evidence the relevant information can be found

Evidence for Bribery and Corruption, Fraud and Whistleblower Protection. This version of the dealing code was applied over the reporting year 2021.

Show investors

<u>P03 - Code of ethics.pdf</u> Indicate where in the evidence the relevant information can be found

Page 1: General principles. Evidence for Corruption. This code of ethics was still applicable during the reporting period 2021.

Show investors

Provide hyperlink

https://www.befimmo.be/sites/default/files/gbl_quicklinks/2022.02.16_code_dethique_eng_-_final.pdf https://www.befimmo.be/sites/default/files/gbl_quicklinks/2022.02.16_code_dethique_eng_-_final.pdf Indicate where the relevant information can be found Latest code of ethics (2022). Evidence for corruption, political contributions and shareholder rights. Provide hyperlink https://www.befimmo.be/sites/default/files/gbl_quicklinks/2022.02.16_dealing_code_befimmo_en_sans_annexes_final.pdf https://www.befimmo.be/sites/default/files/gbl quicklinks/2022.02.16 dealing code befimmo en sans annexes final.pdf Indicate where the relevant information can be found Latest version of the dealing code (2022). Evidence for Bribery and Corruption, Fraud and Whistleblower Protection.

Provide hyperlink

https://www.befimmo.be/sites/default/files/gbl_quicklinks/2022.02.16_whistleblowing_policy_eng_final.pdf https://www.befimmo.be/sites/default/files/gbl_quicklinks/2022.02.16_whistleblowing_policy_eng_final.pdf Indicate where the relevant information can be found

Latest version of the whistleblowing policy. Evidence for fraud.

Provide hyperlink

https://www.befimmo.be/en/privacy-policies

https://www.befimmo.be/en/privacy-policies

Indicate where the relevant information can be found

Evidence for Data protection and privacy. This document was applicable during the reporting year 2021.

Provide hyperlink

https://www.befimmo.be/sites/default/files/gbl_quicklinks/20220316_remuneration_policy_uk_vclean.pdf https://www.befimmo.be/sites/default/files/gbl_quicklinks/20220316_remuneration_policy_uk_vclean.pdf Indicate where the relevant information can be found

Evidence for Executive compensation. This document was applicable during the reporting year 2021.

O No

REPORTING ESG Disclosure

RP1

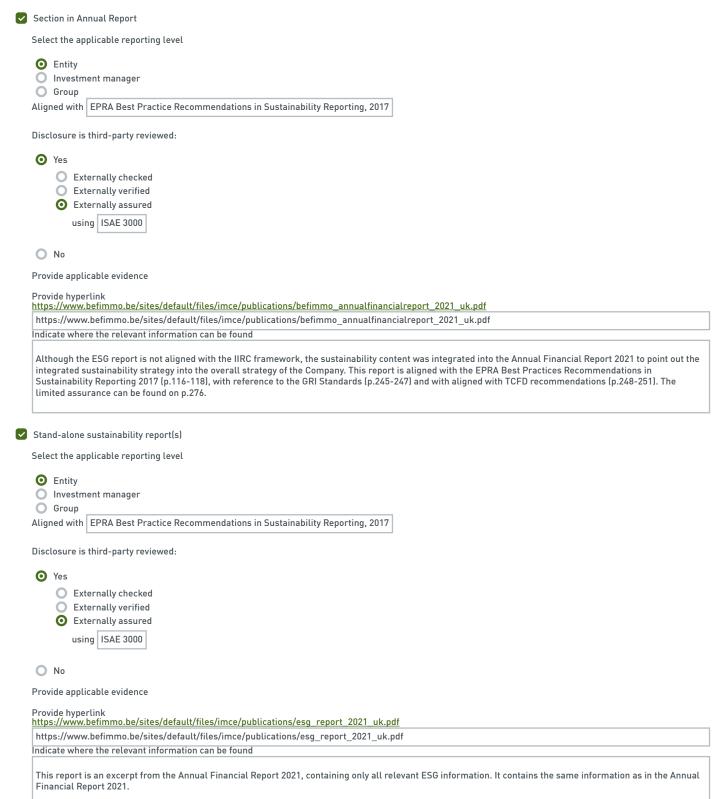
• Max. score 3,5

ESG reporting

Does the entity disclose its ESG actions and/or performance?

• Yes

Please select all applicable options (multiple answers possible)



This report is therefore also aligned with the EPRA Best Practices Recommendations in Sustainability Reporting 2017 (p.116-118), with reference to the GRI Standards (p.245-247) and with aligned with TCFD recommendations (p.248-251). The limited assurance can be found on p.276.

Disclosure is third-party reviewed: Ves No Provide applicable evidence Provide hyperlink		olicable reporting level
Group Provide hyperlink https://www.befimmo.be/en/action-plan Indicate where the relevant information can be found Dedicated section on ESG on the corporate website. Section in entity reporting to investors Aligned with TCFD Recommendations, 2017 Disclosure is third-party reviewed: Image: Provide applicable evidence Provide applicable evidence Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/annual_results_2021_vfinale_0.pdf https://www.befimmo.be/sites/default/files/imce/publications/annual_results_2021_vfinale_0.pdf Presentation of the Annual Results and ESG data to investors and analysts after publication of the Annual Results press release. ESG data on slide 22.		
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REPORTING **ESG Incident Monitoring**

RP2.1

ESG incident monitoring

Does the entity have a process to monitor ESG-related controversies, misconduct, penalties, incidents, accidents, or breaches against the codes of conduct/ethics?

• Yes

The process includes external communication of controversies, misconduct, penalties, incidents or accidents to:

 ✓ 	Clients/Customers
\checkmark	Community/Public
	Contractors
\checkmark	Employees
\checkmark	Investors/Shareholders
	Regulators/Government
	Special interest groups (NGOs, Trade Unions, etc)
\checkmark	Suppliers
\checkmark	Other stakeholders
	Other selected. Please describe
	Board of directors and Executive Committee

Describe the process (maximum 250 words)

For the prevention of conflicts of interest, Befimmo is governed simultaneously by: - the applicable legal provisions, common to listed companies, as per articles 7:96 and 7:97 of the Code of Companies and Associations

- a specific regime provided for by article 37 of the BE-REIT Law, which provides in particular for the obligation to notify the FSMA prior to certain transactions planned with persons covered by that provision, to carry out such operations at normal market conditions and to disclose such operations to the public - and also by the additional rules specified in its Corporate Governance Charter

These rules and their application in fiscal year 2021 are described in detail in the Annual Report 2021, pages 163 to 165 and in the Corporate Governance Charter. This Charter embodies rules designed to prevent market abuses, applicable to the Directors, members of the Management Committee and staff of Befimmo, and

anyone else who may have access to privileged information through their involvement in the preparation of a particular transaction. These rules have been supplemented by a code of conduct (the dealing code), intended to raise the awareness of the persons concerned of their principal obligations and to lay down internal procedures to be followed in that regard. The Dealing Code is laid down by the Board of Directors and all employees receive and sign a copy when taking up their post, as part of training provided by the Compliance Officer. The Dealing Code is updated regularly.

O No

RP2.2

ESG incident occurrences

Has the entity been involved in any ESG-related breaches that resulted in fines or penalties during the reporting year?



RISK MANAGEMENT Risk Management

RM1

Environmental Management System (EMS)

Does the entity have an Environmental Management System (EMS)?

• Yes

- O The EMS is aligned with a standard
- The EMS is externally certified by an independent third party using
 - ISO 14001
 - EMAS (EU Eco-Management and Audit Scheme)
 - Other standard
- O The EMS is not aligned with a standard nor certified externally

Provide applicable evidence

RM1 - ISO 14001.pdf Indicate where in the evidence the relevant information can be found This document is fully dedicated to provide evidence of ISO 14001 certification. ✓ Show investors RM1 - Environment! Management system - Manuel.pdf Indicate where in the evidence the relevant information can be found

This ISO 14001 manual for internal use is in French. It has been updated during the ISO 14001 audit in June 2021 but it has been part of the management system since the first certification in 2010. The document explains Befimmo's environmental approach and objectives. It also sets out Befimmo's context and the needs and expectations of its stakeholders. The document also includes a section on the roles and responsibilities of each team member in the management system. It also deals with risks and opportunities as well as aspects related to compliance with regulations. It also includes guidance on emergency procedures.

Show investors

Provide hyperlink

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf Indicate where the relevant information can be found

Evidence on p.81

O No

RM2

• Max. score 0,5

Process to implement governance policies

Does the entity have processes to implement governance policy/policies?

• Yes

Select all applicable options (multiple answers possible)

- Compliance linked to employee remuneration
- Dedicated help desks, focal points, ombudsman, hotlines
- Disciplinary actions in case of breach, i.e. warning, dismissal, zero tolerance policy
- Employee performance appraisal systems integrate compliance with codes of conduct
- Investment due diligence process
- Responsibilities, accountabilities and reporting lines are systematically defined in all divisions and group companies
- Training related to governance risks for employees (multiple answers possible)
 - Regular follow-ups
 - When an employee joins the organization
- Whistle-blower mechanism Other
- **O** No
- Not applicable

• Max. score 2

RISK MANAGEMENT Risk Assessments

RM3.1

Social risk assessments

Has the entity performed social risk assessments within the last three years?

• Yes

Select all issues included (multiple answers possible)

		Child labor
		Community development
		Controversies linked to social enterprise partnering
		Customer satisfaction
	\checkmark	Employee engagement
	\checkmark	Employee health & well-being
		Forced or compulsory labor
		Freedom of association
		Health and safety: community
	\checkmark	Health and safety: contractors
	\checkmark	Health and safety: employees
	\checkmark	Health and safety: tenants/customers
		Health and safety: supply chain (beyond tier 1 suppliers and contractors)
		Human rights
		Inclusion and diversity
	\checkmark	Labor standards and working conditions
		Stakeholder relations
		Other
0	No	

RM3.2

Governance risk assessments

Has the entity performed governance risk assessments within the last three years?

• Yes

Select all issues included (multiple answers possible)



RM4

ESG due diligence for new acquisitions

Does the entity perform asset-level environmental and/or social risk assessments as a standard part of its due diligence process for new acquisitions?

• Yes

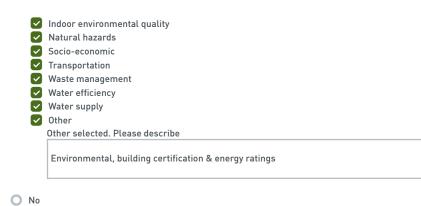
Select all issues included (multiple answers possible)

- Biodiversity and habitat
 Building safety
 Climate/Climate change adaptation
 Compliance with regulatory requirements
 Contaminated land
 Energy efficiency
 Energy supply
 Flooding
 GHG emissions
- Health and well-being

• Max. score 0,5

• Max. score 1,5

• Max. score 0,5



O Not applicable

RISK MANAGEMENT Climate-related Risk Management

RM5

Resilience of strategy to climate-related risks

Does the entity's strategy incorporate resilience to climate-related risks?

• Yes

Describe the resilience of the organization's strategy

The company has incorporated a TCFD chapter in its Report, dedicated on climate change (p.248) and has integrated climate-related risks in its risk chapter (p.180).

In brief, the climate trends introduce two types of risks and opportunities:

1. physical: risks and opportunities related to exposure to the physical consequences of climate change (sea level rise, heat domes, droughts, etc.)

Befimmo's response to physical impacts is as follows:

- conduct a physical climate risk assessments to determine which core assets need to be upgraded

- for each critical asset, conduct an assessment to determine what measures need to be taken to mitigate the identified risks

- secure the risk through insurance policies covering the portfolio against loss of rent due to natural disasters like floods, fires and storms, with a total insured value at least as high as the balance sheet value of the assets

2. transitional: consequences of the transition to a low-carbon world (regulatory, political, market developments, etc.)

Befimmo's response to transitional impacts is as follows:

- ongoing monitoring and compliance with applicable laws and standards

- participate in industry bodies to monitor emerging legislation early on and analyse occupant preferences continuously

- assess the Company's carbon footprint across its value chain, define a strategy to reduce it, and identify action levers

Does the process of evaluating the resilience of the entity's strategy involve the use of scenario analysis?



Select the scenarios that are used (multiple answers possible)

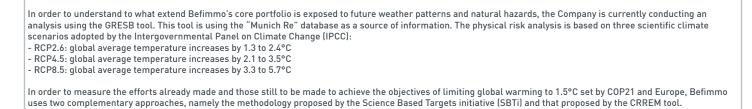
- Transition scenarios CRREM 2C CRREM 1.5C IEA SDS IEA B2DS IEA NZE2050 IPR FPS NGFS Current Policies NGFS Nationally determined contributions NGFS Immediate 2C scenario with CDR NGFS Immediate 2C scenario with limited CDR NGFS Immediate 1.5C scenario with CDR NGFS Delayed 2C scenario with limited CDR NGFS Delayed 2C scenario with CDR NGFS Immediate 1.5C scenario with limited CDR SBTi TPI Other Physical scenarios RCP2.6 RCP4.5
 - RCP6.0



O No

O No

Provide additional context for the answer provided (not validated, for reporting purposes only)



RM6.1

Transition risk identification

Does the entity have a systematic process for identifying transition risks that could have a material financial impact on the entity?

• Yes

Select the elements covered in the risk identification process (multiple answers possible)

Policy and legal

Has the process identified any risks in this area?

• Yes

Select the risk(s) to which the entity is exposed (multiple answers possible)

~	Increasing	price	of	GHG	emissions

- Enhancing emissions-reporting obligations
- Mandates on and regulation of existing products and services
- Exposure to litigation
- Other

O No

Technology

Has the process identified any risks in this area?

• Yes

Select the risk(s) to which the entity is exposed (multiple answers possible)

~	Substitution of existing	nroducts and	corvices with	lower emissions	ontions
<u> </u>	Jubstitution of existing	products and	Selvices with	tower ennissions	options

- Unsuccessful investment in new technologies
- Costs to transition to lower emissions technology

Other

O No

Entity & Reporting Characteristics - Entity Characteristics

, ,	
	larket
-	as the process identified any risks in this area?
	Yes
	Select the risk(s) to which the entity is exposed (multiple answers possible)
	 Changing customer behavior Uncertainty in market signals Increased cost of raw materials Other
(D No
R	eputation
Н	as the process identified any risks in this area?
•	Yes
	Select the risk(s) to which the entity is exposed (multiple answers possible)
	 Shifts in consumer preferences Stigmatization of sector Increased stakeholder concern or negative stakeholder feedback Other
(No No
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Indica	e where the relevant information can be found
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https	//www.befimmo.be/sites/default/files/befimmo_annualfinancialreport_2021_uk_0.pdf
Indica	e where the relevant information can be found
p.180	
Descri	be the entity's processes for prioritizing transition risks
	sks are assessed on the basis of their potential impact, their level of control, their specific nature, and the appetite of the Company, were and then classified in of decreasing from high to low potential impact.

This risk matrix provides a framework for the work of the internal audit service, and is reviewed annually as part of a three- year plan by the Audit Committee. The corporate risk rules provide for a formal update of the risk factors, twice a year, when the half-yearly and annual financial reports are drafted. This is an in-depth risk analysis periodically carried out by the Risk Manager, in cooperation with the Internal Auditor and the Compliance Officer. This update is then presented to and discussed in the Executive Committee. Finally, the document is transmitted to the Audit Committee for review, and to the Board of Directors for formal approval.

O No

Provide additional context for the answer provided (not validated, for reporting purposes only)

RM6.2

Transition risk impact assessment

elect the elements covered in the impact assessment process (multiple answers possible)	s the	entity have a systematic process to assess the material financial impact of transition risks on the business and/or financial planning of the entity?		
 Policy and legal Kaste process concluded that there were any material impacts to the entity in this area? Increased operating cost: Increased operating cost: Increased cost and/or reduced demand for products and services resulting from fines and judgments: Increased cost and/or reduced demand for products and services resulting from fines and judgments: Increased cost and/or reduced demand for products and services resulting from fines and judgments: Increased cost and/or reduced demand for products and services resulting from fines and judgments: Increased cost and/or reduced demand for products and services resulting from fines and judgments: Increased cost and/or reduced demand for products and services resulting from fines and judgments: Increased cost concluded that there were any material impacts to the entity in this area? Increases concluded that there were any material impacts to the entity in this area? Increased production costs due to changing into process and using requirements Increased production costs due to changing into process and using requirements? Increased production costs due to changing into process and using requirements? Increases concluded that there were any material impacts to the entity in this area? Increases concluded that there were any material impacts to the entity in this area? Increases concluded that there were any material impacts to the entity in this area? Increases concluded that there were any material impacts to the entity in this area? Increases concluded that there were any material impacts to the entity in this area? Increases concluded that there were any material impacts	Yes			
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dicate where the relevant information can be found				
5.180				
	p.18	80		

Risks are assessed on the basis of their potential impact, their level of control, their specific nature and the appetite of the Company. Risk matrix provides a framework for the internal audit service, and is reviewed annually as part of a 3 year plan by the Audit Committee. The corporate risk rules provide for a formal update of the risk factors, 2/year, when the half-yearly and annual financial reports are drafted. This is an in-depth risk analysis periodically carried out by the Risk Manager, the Internal Auditor and the Compliance Officer. This update is discussed in the Executive Committee. Finally, the document is transmitted to the Audit

Committee for review, and to the Board of Directors for approval.

Legal: The Company has a legal team with the necessary skills to ensure strict compliance with regulations and proactively anticipate changes in the law (regulatory monitoring). It also regularly calls upon external consultants. However, the Company has put in place procedures to avoid this risk.

Market: Property is kept in a good state of repair and maintained in line with good practice in terms of energy, technical, and other performance criteria, by making preventive and corrective maintenance work. Close monitoring of developments in existing environmental legislation, anticipation of new measures, and analysis of sector studies, with a view to incorporating new technologies and management tools as soon as possible into projects. Befimmo adopts an eco-responsible approach at every stage of a building's life, making optimal use of energy and natural resources.

O No

Provide additional context for the answer provided (not validated, for reporting purposes only)

RM6.3

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Physical risk identification
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Does the entity have a systematic process for identifying physical risks that could have a material financial impact on the entity?

• Yes

Select the elements covered in the risk identified	cation process (multiple answers possible)
----------------------------------------------------	--------------------------------------------

Acute hazards

Has the process identified any acute hazards to which the entity is exposed?

• Yes

Indicate to what factor(s) the entity is exposed (multiple answers possible)

\checkmark	Extratropical storm
\checkmark	Flash flood
 	Hail
\checkmark	River flood
\checkmark	Storm surge
 	Tropical cyclone
	Other
No	

Chronic stressors

0

Has the process identified any chronic stressors to which the entity is exposed?



Indicate to what factor(s) the entity is exposed (multiple answers possible)



O No

Provide applicable evidence (optional)

Provide hyperlink

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_sa_cdp_climate_change_questionnaire_2021.pdf
https://www.befimmo.be/sites/default/files/imce/publications/befimmo_sa_cdp_climate_change_questionnaire_2021.pdf
Indicate where the relevant information can be found
CDP questionnaire, p.18
Provide hyperlink
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https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf
https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf
https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf
Riks factors, p.180
RK6.3 - MR+Index+Documentation.pdf

Indicate where in the evidence the relevant information can be found

Physical risk prioritization, p.2

Show investors

Describe the entity's processes of prioritizing physical risks

	tly conducting an analysis using the GRESB tool. This tool is using the "Munich Re" database as a source of information. The physical risk analysis scientific climate scenarios adopted by the Intergovernmental Panel on Climate Change (IPCC):
	verage temperature increases by 1.3 to 2.4°C
- RCP4.5: global av	verage temperature increases by 2.1 to 3.5°C
- RCP8.5: global av	verage temperature increases by 3.3 to 5.7°C
Befimmo's respons	se to physical impacts is as follows:
- conduct a physica	al climate risk assessments to determine which core assets need to be upgraded
	asset, conduct an assessment to determine what measures need to be taken to mitigate the identified risks
	nrough insurance policies covering the portfolio against loss of rent due to natural disasters like floods, fires and storms, with a total insured valu
at least as high as	the balance sheet value of the assets
In order to prioritis	se physical risks, we measure the quantitative index value (determined by the GRESB tool).
In order to prioritie	se physical risks, we measure the quantitative index value (determined by the GRESB tool).

O No

Provide additional context for the answer provided (not validated, for reporting purposes only)

RM6.4

• Yes

Physical risk impact assessment

Does the entity have a systematic process for the assessment of material financial impact from physical climate risks on the business and/or financial planning of the entity?

Select t	the elements covered in the impact assessment process (multiple answers possible)
🔽 Di	irect impacts
Ha	as the process concluded that there are material impacts to the entity?
G	Yes
	Indicate which impacts are deemed material to the entity (multiple answers possible)

 	Increased capital costs
	Other

O No

Indirect impacts

Has the process concluded that there are material impacts to the entity?

• Yes

Indicate which impacts are deemed material to the entity (multiple answers possible)

- 🖉 Increased insurance premiums and potential for reduced availability of insurance on assets in "high-risk" locations
- Increased operating costs
 Reduced revenue and higher costs from negative impacts on workforce
- Reduced revenue from decreased production capacity
- Reduced revenues from lower sales/output
- ✓ Write-offs and early retirement of existing assets

Other

O No

Provide applicable evidence (optional)

Provide hyperlink

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_sa_cdp_climate_change_questionnaire_2021.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_sa_cdp_climate_change_questionnaire_2021.pdf Indicate where the relevant information can be found

CDP questionnaire, p.18-26

Entity & Reporting Characteristics - Entity Characteristics

Provide hyperlink <u>https://www.befimmo.be/sites/default/files/befimmo_annualfinancialreport_2021_uk_0.pdf</u>
https://www.befimmo.be/sites/default/files/befimmo_annualfinancialreport_2021_uk_0.pdf
Indicate where the relevant information can be found
p.180

Describe how the entity's processes for identifying, assessing, and managing physical risks are integrated into its overall risk management

Befimmo is currently conducting an analysis using the GRESB tool.

Befimmo's response to physical impacts is as follows:

- conduct a physical climate risk assessments to determine which core assets need to be upgraded

- for each critical asset, conduct an assessment to determine what measures need to be taken to mitigate the identified risks

- secure the risk through insurance policies covering the portfolio against loss of rent due to natural disasters like floods, fires and storms, with a total insured value at least as high as the balance sheet value of the assets

Risks (including physical risks) are assessed on the basis of their potential impact, their level of control, their specific nature and the appetite of the Company. Risk matrix provides a framework for the internal audit service, and is reviewed annually as part of a 3 year plan by the Audit Committee. The corporate risk rules provide for a formal update of the risk factors, 2/year, when the half-yearly and annual financial reports are drafted. This is an in-depth risk analysis periodically carried out by the Risk Manager, the Internal Auditor and the Compliance Officer. This update is discussed in the Executive Committee. Finally, the document is transmitted to the Audit Committee for review, and to the Board of Directors for approval.

O No

Provide additional context for the answer provided (not validated, for reporting purposes only)

STAKEHOLDER ENGAGEMENT Employees

SE1

Employee training

Does the entity provide training and development for employees?

• Yes

\mathbf{U}	les	
	Percentage of employees who received professional training during the reporting year 100	
	Percentage of employees who received ESG-specific training during the reporting year 100	
	ESG-specific training focuses on (multiple answers possible):	
	Environmental issues	
	Social issues	
	Governance issues	
0	No	

SE2.1

O Max. score 1

Employee satisfaction survey

Has the entity undertaken an employee satisfaction survey within the last three years?

• Yes

The survey is undertaken (multiple answers possible)

The	survey is undertaken (multiple answers possible)
	Internally By an independent third party Percentage of employees covered 100 Survey response rate 77
The	survey includes quantitative metrics
0	Yes
	Metrics include
	 Net Promoter Score Overall satisfaction score Other
0	No
Prov	ide applicable evidence
	ide hyperlink s://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf
htt	ps://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf
Indi	ate where the relevant information can be found
Evi	dence of this satisfaction survey on p.85 and 89-90. Befimmo has also determined KPIs on p.85 regarding the overall team satisfaction.
SE2	1 - Presentation team survey 2021.pdf
Indi	ate where in the evidence the relevant information can be found
yea	s document is fully dedicated in providing evidence of the team survey. This document is only available in French/Dutch. Since 2021, this survey is conducted every r. Next to the global participation rate, the Wittyfit system also calculates the overall satisfaction rate, which is 89% for Befimmo. This percentage can be found on le 3.
	Show investors



O Max. score 1

SE2.2

Employee engagement program

Does the entity have a program in place to improve its employee satisfaction based on the outcomes of the survey referred to in SE2.1?

• Yes

Select all applicable options (multiple answers possible)

	Planning and preparation for engagement
	Development of action plan
	Implementation
	Training
	Program review and evaluation
	Feedback sessions with c-suite level staff
	Feedback sessions with separate teams/departments
	Focus groups
	Other
-	Other selected. Please describe
	Feedback session to the entire team. Next to the feedback sessions ticked above, Befimmo also takes time to invite all employees to a presentation of the results (breakfast presentation).
O No	
-	applicable
	applicable
SE3.1	• Max. score 0,75
363.1	O Max. score 0,75
Employee	e health & well-being program
Does the	entity have a program in place for promoting health & well-being of employees?
• Yes	

The program includes (multiple answers possible):

\checkmark	Needs assessment
\checkmark	Goal setting
\checkmark	Action
	Monitoring

O No

SE3.2

Employee health & well-being measures

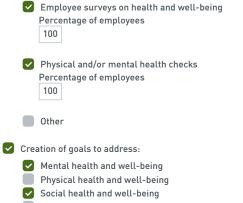
Does the entity take measures to incorporate the health & well-being program for employees described in SE3.1?

• Yes

Select all applicable options (multiple answers possible)

Needs assessment

The entity monitors employee health and well-being needs through (multiple answers possible):



Other

⊙ Max. score 1,25

Entity & Reporting Characteristics - Entity Characteristics



O No

Not applicable

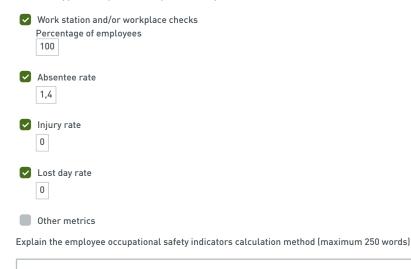
SE4

Employee safety indicators

Has the entity monitored conditions for and / or tracked indicators of employee safety during the last three years?

• Yes

Select all applicable options (multiple answers possible)



Absenteeism rate: ratio of the number of hours of short-term sickness (<30 days) to the total hours worked.

'Injury Rate' refers to the frequency of injuries, relative to the total time worked by all employees during the reporting period. It can be expressed as the number of injuries (the numerator) per multiple of hours worked (the denominator). An injury refers to any non-fatal or fatal injury arising out of, or in the course of, work (EPRA).

Lost day rate: ratio of the number of hours lost due to occupational injury to the total number of hours scheduled to be worked by the workforce (EPRA). % of employees that are part-time employed: ratio of employees that are working under a part-time contract (including time credits). We consider openness to parttime work as a guarantee for our team members to adapt their work load to their specific private situation and allow them to have a better work/life balance. In terms of work stations, Befimmo renewed all its offices at its head office ("Smart Ways Of Working") opening up the entire space in 2016. In 2021, Befimmo moved to a new office building to meet even more the needs of the team members in terms of ergonomics, acoustics, modernity and mobility.

• Max. score 0,5

SE5

Inclusion and diversity

Does the entity monitor inclusion and diversity?

0	Yes		
	~	Dive	ersity of the entity's governance bodies
		Sele	ect all diversity metrics (multiple answers possible)
			Age group distribution Board tenure Gender pay gap Gender ratio
			Percentage of personnel that identify as:
			Women 50 Men 50
			International background
			Racial diversity Socioeconomic background
	✓	Dive	ersity of the organization's employees
		Sele	ect all diversity metrics (multiple answers possible)
		~	Age group distribution
			Percentage of personnel that are:
			Under 30 years old
			12 Between 30 and 50 years old 68
			Over 50 years old
			20
		_	Gender pay gap
		 	Gender ratio
			Percentage of personnel that are:
			Women 46
			Men 54
			International background
			Racial diversity
			Socioeconomic background
	Prov	vide a	additional context for the response (maximum 250 words)

In the Team chapter of the ESG Report 2021, integrated into the Annual Financial Report 2021, graphs are setting out the composition of governance bodies (board of directors, executive committee, management and other employees) and breakdown of employees by gender AND by age (p.88). The wage gaps can be found on p.118.

Befimmo has also added a chapter on non-financial statements, where all data can be found (p.269-272).

Furthermore, the board tenure is set out in the chapter "Corporate governance" of the Annual Financial Report 2021 (p.131-132).

Finally, the company created a dedicated diversity and inclusion policy.

Provide applicable evidence

Provide hyperlink

https://www.befimmo.be/sites/default/files/gbl_quicklinks/2021.02.16_politique_de_diversite_inclusion_eng_-_final.pdf https://www.befimmo.be/sites/default/files/gbl_quicklinks/2021.02.16_politique_de_diversite_inclusion_eng_-_final.pdf Indicate where the relevant information can be found

Dedicated diversity and inclusion policy

Provide hyperlink

• Max. score 0,5

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf Indicate where the relevant information can be found

In the Team chapter of the ESG Report 2021, integrated into the Annual Financial Report 2021, graphs are setting out the composition of governance bodies (board of directors, executive committee, management and other employees) and breakdown of employees by gender AND by age (p.88). The wage gaps can be found on p.118.

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Furthermore, the board tenure is set out in the chapter "Corporate governance" of the Annual Financial Report 2021 (p.131-132).

O No

STAKEHOLDER ENGAGEMENT Suppliers

SE6

Supply chain engagement program

Does the entity include ESG-specific requirements in its procurement processes?

• Yes

Select elements of the supply chain engagement program (multiple answers possible)



- Development of action plan
- Implementation of engagement plan
- Training
- Program review and evaluation
- Feedback sessions with stakeholders
- Other

Select all topics included (multiple answers possible)

\checkmark	Business ethics
\checkmark	Child labor
\checkmark	Environmental process standards
\checkmark	Environmental product standards
	Health and safety: employees
	Health and well-being
\checkmark	Human health-based product standards
	Human rights
\checkmark	Labor standards and working conditions
	Other
Sele	ct the external parties to whom the requirements apply (multiple answers possible)
	Contractors

Ľ	CONTRACTORS	
	Suppliers	

- Supply chain (beyond 1 tier suppliers and contractors)
- Other

O No

SE7.1

Monitoring property/asset managers

Does the entity monitor property/asset managers' compliance with the ESG-specific requirements in place for this entity?

• Yes

The entity monitors compliance of:

- Internal property/asset managers
- External property/asset managers
- Both internal and external property/asset managers

Select all methods used (multiple answers possible)

- Checks performed by independent third party
- Property/asset manager ESG training
- Property/asset manager self-assessments
- Regular meetings and/or checks performed by the entity's employees

• Max. score 1

• Max. score 1,5

	_	Require external property/asset managers' alignment with a professional standard					
		Standard ISO 14001					
		Other					
_	No						
0	Not	applicable					
SE	7.2		O Max. score 1				
Mor	itorin	ig external suppliers/service providers					
Doe	s the	entity monitor other direct external suppliers' and/or service providers' compliance with the ESG-specific requirements in place for this entity?					
0	Yes						
	Sele	ct all methods used (multiple answers possible)					
		Checks performed by an independent third party Regular meetings and/or checks performed by external property/asset managers Regular meetings and/or checks performed by the entity's employees Require supplier/service providers' alignment with a professional standard Supplier/service provider ESG training					
	_	Supplier/service provider self-assessments					

O No

Not applicable

Other

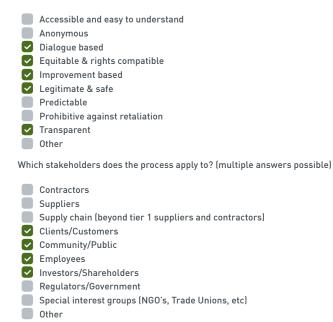
SE8

Stakeholder grievance process

Is there a formal process for stakeholders to communicate grievances?

• Yes

Select all characteristics applicable to the process (multiple answers possible)



O No

• Max. score 0,5

REPORTING CHARACTERISTICS Reporting Characteristics

R1.1

The entity's standing investments portfolio during the reporting year

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section ASSETS.

Property type	Number of Assets	Floor Area (m ²)	% GAV
Office: Corporate: High-Rise Office	11	254363,24	44,79
Office: Corporate: Low-Rise Office	45	98575,0	5,38
Office: Corporate: Mid-Rise Office	47	426083,0	49,83
Total	103	779021,24	100,0

Note: This table is generated by GRESB and represents an aggregation of the data provided at the asset level. It is provided for review purposes and defines the scope of your 2022 GRESB Performance Component submission. It should reflect the total standing investments portfolio and exclude any development and/or major renovation projects, exclude vacant land, cash or other non real estate assets owned by the entity. You are not able to amend information in this table, with the exception of "% GAV" (this is because GAV is an optional field at asset level and cannot be used for aggregation). Please note that % GAV is used for entity and peer group classification and should accurately reflect the composition of the portfolio.

Provide applicable evidence

R1.1 and DR1.1 explanation 2021D.pdf

Indicate where in the evidence the relevant information can be found

This document shows how to reconcile the data in the Gresb report with the data available in the Befimmo 2021 annual report. This document also indicates the surface area of buildings sold by Befimmo during the reporting year. This information is not recorded in the GRESB spreadsheet.

Show investors

R1.1 and DR1.1 esg report 2021 uk.pdf

Indicate where in the evidence the relevant information can be found

The document concerns the sustainable development report 2021 of Befimmo. On page 84, the methodology shows the breakdown of the portfolio in terms of surface area according to three categories: low-rise office, medium-rise office and high-rise office, which are also used for the GRESB reporting. The minor differences in terms of surface area between what is published in this document and the information communicated in the GRESB spreadsheet are set out in the appendix "R1.1 and DR1.1 explanation 2021. pdf" above.

Show investors

Provide additional context on how the uploaded evidence supports the entity's reporting boundaries and portfolio composition in R1.1 (maximum 1000 words).

Those documents indicates how to reconcile the data in the Gresb report and those available in the annual report.

R1.2

Countries/states included in the entity's standing investments portfolio

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section ASSETS.

Country	% GAV
Belgium	93,04
Luxembourg	6,96

RISK ASSESSMENT Risk Assessments

RA1

Risk assessments performed on standing investments portfolio

Has the entity performed asset-level environmental and/or social risk assessments of its standing investments during the last three years?

• Yes

Select all issues included (multiple answers possible)



Water sup Percentage 100	pply e of portfolio covered
Other	
The risk assess	sment is aligned with a third-party standard
YesNo	
Describe how th	he outcomes of the ESG risk assessments are used in order to mitigate the selected risks (maximum 250 words)
and also noise (BREEAM, ISO In view of its re significant cost	ure : When managing its portfolio, the Company is exposed to environmental risks, notably in terms of pollution, soil, water, air (high CO2 emissions) pollution. It is also exposed to the risk of not achieving its targets for improving its environmental performance and of losing the certifications 14001, etc.) that it was received. eal-estate activity in the broad sense, if such risks were to materialise, the environment could sustain damage and Befimmo could also incur its and suffer damage to its reputation with its stakeholders. The occurrence of an environmental risk could, in some cases, also have an adverse fair value of the portfolio.
Befimmo adop	plementation & [3] Risk mitigation: ots a responsible approach under which it has, for many years, aimed to take the necessary measures to reduce the environmental impact of the ntrols and directly influences, such as, for its renovation and/or building projects, site checks, and for the operational portfolio compliance with the l permits.

O No

RA2

• Max. score 3

Technical building assessments

Technical building assessments performed during the last three years

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section ASSETS.

Торіс	Number of assets	% of portfolio covered
Energy	51	40.2754
Water	52	50.0926
Waste	43	24.5627

RISK ASSESSMENT Efficiency Measures

RA3

O Max. score 1,5

Energy efficiency measures

Energy efficiency measures implemented in the last three years

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section ASSETS.

Energy efficiency measures	Number of assets	% of portfolio covered
Automatic meter readings (AMR)	18	20,18
Automation system upgrades / replacements	13	14,46
Management systems upgrades / replacements	5	1,75
Installation of high-efficiency equipment and appliances	24	26,58
Installation of on-site renewable energy	5	8,85
Occupier engagement / informational technologies		
Smart grid / smart building technologies	4	7,91
Systems commissioning or retro-commissioning	21	26,61
Wall / roof insulation	13	20,85
Window replacements	10	10,58

RA4

Water efficiency measures

Water efficiency measures implemented in the last three years

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section ASSETS.

Number of assets	% of portfolio covered
14	14,78
5	10,75
9	9,66
10	10,21
	14 14

RA5

• Max. score 0,5

Waste management measures

Waste management measures implemented in the last three years

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section ASSETS.

Waste management measures	Number of assets	% of portfolio covered
Composting landscape and/or food waste	1	0,89
Ongoing waste performance monitoring	4	7,14
Recycling	2	3,86
Waste stream management	2	3,86
Waste stream audit		

TARGETS Targets

T1.1

• Max. score 2

Portfolio improvement targets

Has the entity set long-term performance improvement targets?

• Yes

Area	Target type	Long-term target (%)	Baseline year	End year	Are these targets communicated externally?	
Energy consumption	Intensity-based	46	2018	2030		Yes
Renewable energy use	=					
GHG emissions	Absolute	50	2018	2030		Yes
Water consumption	Intensity-based	15	2016	2030		Yes
Waste diverted from landfill	=			-		
Building Certifications	=			-		
Data Coverage	=					-
GHG emissions	Intensity-based	50	2018	2030		Yes

Explain the methodology used to establish the targets and communicate the anticipated pathways to achieve these targets (maximum 250 words)

Targets related to energy and GHG emissions : Befimmo uses two complementary approaches : the Science Based Targets initiative (SBTi) and the CRREM tool. The carbon footprint is realized in accordance with the GHG Protocol.

Data and information relating to the energy and water consumption of the portfolio is obtained through (i) network operators and energy suppliers, (ii) maintenance companies, (iii) telemonitoring of consumption, (iv) internal managers, and (v) building occupants. Telemonitoring covers a large proportion of the buildings and provides information directly from technical installations. All data on building consumption is recorded in an internal database that can generate detailed reports useful for benchmarking, strategic thinking, providing information to occupants, and decision-making.

O No

T1.2

Science-based targets

Is the entity's GHG emissions target science-based?

• Yes

Has the target been approved by the Science-Based Targets initiative?



Select the scope of the science-based target:

- Scope 1
 Scope 2 (location-based)
 Scope 2 (market-based)
 Scope 1+2 (location-based)
 Scope 1+2 (market-based)
 Scope 1+2 (location-based) + Scope 3
 Scope 3
 Other
- O Not applicable

TENANTS AND COMMUNITY Tenants/Occupiers

TC1

Tenant engagement program

Does the entity have a tenant engagement program in place that includes ESG-specific issues?

• Yes

Select all approaches to engage tenants (multiple answers possible)

 ✓ 	Building/asset communication
	0%, <25%
	Feedback sessions with individual tenants
\checkmark	Provide tenants with feedback on energy/water consumption and waste
	≥25%, <50%
 	Social media/online platform
	≥75, ≤100%
~	Tenant engagement meetings
	0%, <25%
~	Tenant ESG guide
	0%, <25%
	Tenant ESG training
 	Tenant events focused on increasing ESG awareness
	0%, <25%
	Other
Des	cribe the tenant engagement program and methods used to improve tenant satisfaction (maximum 250 words)

The high level of BREEAM certification and quality criteria that it strives for in its development projects take full account of the considerations and requirements regarding people's health, security and well-being.

An Environmental Cooperation Agreement (+ a personalized presentation) and welcome pack containing all useful contact details related to Befimmo will be systematically offered to new tenants. Note that due to the COVID 19 pandemic, meetings with tenants to present them with an environmental cooperation agreement have been postponed. These documents also include all ESG related topics.

Befimmo's Communication team supports the Property Managers to guarantee the occupants a clear and cohesive communication including ESG aspects. Different communication channels are used: newsletters, screens in the entrance halls, surveys, events and information sessions.

In order to achieve our objective of developing multimodal accessibility accessibility of our buildings, and, beyond that, to promote our ambition to become a player in the mobility solutions offered to our tenants to our tenants, the Environment team was strengthened at the end of 2020 a Mobility Manager whose scope of action concerns both Befimmo's team, its portfolio and its tenants. The priorities are the accessibility of our buildings by public transport buildings, the development of facilities for soft mobility and the mobility facilities and the optimisation of car parks, including the deployment of charging stations.

O No

TC2.1

• Max. score 1

• Max. score 1

Tenant satisfaction survey

Has the entity undertaken tenant satisfaction surveys within the last three years?

Yes

The survey is undertaken (multiple answers possible)

~	Internally
	Percentage of tenants covered
	100
	Survey response rate
	32

By an independent third party

The survey includes quantitative metrics

Yes
Metrics include
Net Promoter Score
Overall satisfaction score
Satisfaction with communication
Satisfaction with property management
Satisfaction with responsiveness
✓ Understanding tenant needs
Value for money
Other
Provide applicable evidence
<u>TC2.1 - Enquête arts56.pdf</u> Indicate where in the evidence the relevant information can be found
Specific example of a survey in one specific building in order to improve the service offer.
This kind of surveys measure satisfaction with communication, with property management and gives the opportunity to understand tenant needs.
······································
Show investors
<u>TC2.1 - Tenant survey lunch.pdf</u> Indicate where in the evidence the relevant information can be found
Example of a lunch organised with the tenants of our building Planet 2, in order to catch their level of satisfaction as well as their needs. The English version is at t end of the communication.
This kind of surveys measure satisfaction with communication, with property management and gives the opportunity to understand tenant needs.
Show investors
<u>TC2.1 - Tenant survey needs.pdf</u> Indicate where in the evidence the relevant information can be found
These surveys were taken in different buildings of the portfolio. The first one, regarding our building Arts 56 for example, questionned the occupants regarding the needs on the following services: Catering
BringMe Boxes
Mobility Showers
Lockers
Fitness
Concierge service
Other services they think of
According to the answers given by the occupants, new services are put into place (collective sport area, a laundry room, etc.).
This kind of surveys measure satisfaction with communication, with property management and gives the opportunity to understand tenant needs.
Show investors
No
C2.2 O Max. score
ogram to improve tenant satisfaction
bes the entity have a program in place to improve tenant satisfaction based on the outcomes of the survey referred to in TC2.1?

• Yes

Select all applicable options (multiple answers possible)



Development of an asset-specific action plan Feedback sessions with asset/property managers

Feedback sessions with individual tenants

Other

Describe the tenant satisfaction improvement program (maximum 250 words)

Befimmo endeavours to retain its tenants by providing quality spaces that are easily accessible, with good environmental management and affordable. Befimmo has professionals reporting to the Chief Operating Officer, whose goal is to improve the quality of customer service.

	Project managers pay special attention during the design phase of its projects to the future satisfaction of the occupants and users of its buildin their loyalty by providing quality spaces that are flexible, efficient in terms of environmental management, use of space. The level of BREEAM co criteria that it strives for in its developments take full account of the considerations and requirements regarding people's health, security and w The property managers develop a regular and transparent relationship with tenants, becoming their day-to-day contact point, with a view to me expectations. To that end, tenants have a helpdesk (24/7) and a Helpsite. Services and Facilities is in touch with tenants to implement services in order to meet their needs and facilitate their lives. An Environmental Cooperation Agreement is given to new tenants. Finally, the tenant satisfaction is one of Befimmo's core objectives, so a satisfaction measuring tool will be implemented in 2022 as published in	ertification and quality /ell-being. eting their
00	No Not applicable	
тс	3	O Max. score 1,5
Fit-o	out & refurbishment program for tenants on ESG	
Doe	s the entity have a fit-out and refurbishment program in place for tenants that includes ESG-specific issues?	
0	Yes	
	Select all topics included (multiple answers possible)	
	 Fit-out and refurbishment assistance for meeting the minimum fit-out standards ✓ Tenant fit-out guides ≥25%, <50% 	
	✓ Minimum fit-out standards are prescribed ≥25%, <50%	
	Procurement assistance for tenants 0%, <25%	
	Other	
0	No	
тс	4	• Max. score 1,5
ESG	-specific requirements in lease contracts (green leases)	
Doe	s the entity include ESG-specific requirements in its standard lease contracts?	
0	Yes	
	Select all topics included (multiple answers possible)	
	 Cooperation and works: Environmental initiatives Enabling upgrade works ESG management collaboration Premises design for performance Managing waste from works Social initiatives Other 	
	 Management and consumption: Energy management Water management Waste management Waste management Indoor environmental quality management Sustainable procurement Sustainable procurement Sustainable utilities Sustainable transport Sustainable cleaning Other Reporting and standards: Information sharing Devicement on the procurement of the procur	
	 Performance rating Design/development rating Performance standards 	

Metering



Percentage lease contracts with an ESG clause (by floor area)

Percentage of contracts with ESG clause

O No

TC5.1

Tenant health & well-being program

Does the entity have a program for promoting health & wellbeing of tenants, customers, and local surrounding communities?

• Yes

The program includes (multiple answers possible):

Needs assessment
 Goal setting
 Action
 Monitoring

O No

TC5.2

• Max. score 1,25

Tenant health & well-being measures

Does the entity take measures to incorporate the health & well-being program for tenants and local communities described in TC5.1?

• Yes

Select all applicable options (multiple answers possible)

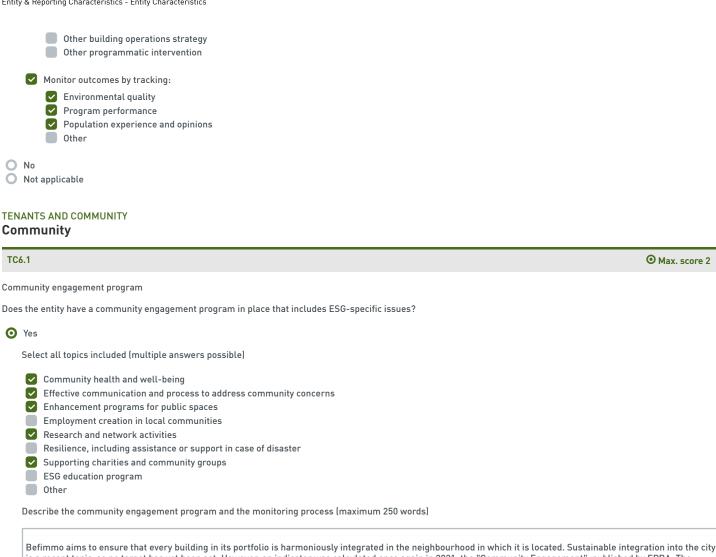
Needs assessment

The entity monitors tenant health and well-being needs through (multiple answers possible):



Befimmo has introduced a sustainable procurement charter for the incoming flow of materials in order to include social criteria consistently across all procurement.

• Max. score 0,75



is a recent topic, so no target has yet been set. However, an indicator was calculated once again in 2021, the "Community Engagement", published by EPRA. The objective is to measure the percentage of buildings for which measures have been taken to open up to dialogue with local communities. To calculate it, Befimmo takes account of the projects (m2) that it is supporting and setting up in the North district, and public announcements, surveys or consultations that it organises when making applications for environmental and urban planning permits. In fiscal year 2021, 32% of the consolidated portfolio was covered. The value of the indicator is notable directly related to and/or influenced by the number of permit applications that depend on ongoing and/or development projects. The teams are working to bring about this urban evolution.

O No

Т	C	5.2	2

O Max. score 1

• Max. score 2

Monitoring impact on community

Does the entity monitor its impact on the community?

O Yes No

ENERGY Energy Consumption

EN1

• Max. score 14

Energy consumption

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section ASSETS.

Office: Corporate: High-Rise Office

Floor Areas	Floor Area (m ²)
Whole Building	254363,24
- Landlord Controlled	62692
^L Tenant Controlled	191671,24
Common Areas	
Shared Services	
Tenant Space	
- Landlord Controlled	
^L Tenant Controlled	

Office: Corporate: Low-Rise Office

Floor Areas	Floor Area (m ²)
Whole Building	98575
- Landlord Controlled	55257
^L Tenant Controlled	43318
Common Areas	
Shared Services	
Tenant Space	
- Landlord Controlled	
L Tenant Controlled	

Office: Corporate: Mid-Rise Office

Floor Areas	Floor Area (m ²)
Whole Building	426083
- Landlord Controlled	116380
^L Tenant Controlled	309703
Common Areas	
Shared Services	
Tenant Space	
- Landlord Controlled	
L Tenant Controlled	

The table above is automatically populated by GRESB based on information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the total area size reported in the Energy tab, split by floor area types.

Total energy consumption of the portfolio

Office: Corporate: High-Rise Office

			Absolute L				Like-for-Like		
		2020	2021			2020	2021		
			Consumption (MWh)	Consumption (MWh)	' ICovered Area		Consumption	Concumption	Floor Area Covered (m ²)
Whole Building	Landlord	Fuels	2016,35	2747,41	40010	62692	2016,35	2601,72	11075
	Controlled	District Heating &	0,0	0,0	62692	62692	0,0	0,0	11075

			Absolute				Like-for-Like		
			2020	2021			2020	2021	
			Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)	Maximum Floor Area (m ²)	Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)
		Cooling							
		Electricity	1290,37	2514,86	62692	62692	1290,37	1373,62	1107
		Fuels	10723,38	13042,79	143493,24	191671,24	9711,08	13042,79	143493,2
	Tenant Controlled	District Heating & Cooling	1019,06	1259,0	181563,24	191671,24	1019,06	1259,0	181563,2
		Electricity	13114,63	12620,98	181563,24	191671,24	12112,28	12620,98	181563,2
iub-total			28163,78	32185,05	N/A	N/A	26149,13	30898,12	N/.
Base Building -	Landlord	Fuels District Heating &							
Common Areas	Controlled	Cooling Electricity							
		Fuels							
Base Building - Shared Services	Landlord Controlled	District Heating & Cooling							
		Electricity							
		Fuels							
	Landlord Controlled	District Heating & Cooling							
Tenant Spaces		Electricity							
Tenant Spaces		Fuels							
	Tenant Controlled	District Heating & Cooling							
		Electricity							
ub-total			0,0	0,0	N/A	N/A	0,0	0,0	N/
	Landlord	Fuels	0,0	0,0	N/A	N/A			N/
Outdoor / Exterior areas /	Controlled	Electricity	0,0	0,0	N/A	N/A			N/
Parking	Tenant	Fuels	0,0	0,0	N/A	N/A			N/
	Controlled	Electricity	0,0		-	N/A			N/.
otal			28163,78	32185,05	N/A	N/A	26149,13	30898,12	N//

Office: Corporate: Low-Rise Office

			Absolute	Absolute					
			2020	2021			2020	2021	
			Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)	Maximum Floor Area (m ²)	Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)
		Fuels	3944,76	4168,87	55257	55257	3277,38	3427,31	43447
	Landlord Controlled	District Heating & Cooling	0,0	0,0	55257	55257	0,0	0,0	43447
Whele Duilding		Electricity	2855,22	2911,66	55257	55257	2527,91	2556,98	43447
Whole Building		Fuels	3881,35	4524,83	41642	43318	3738,18	3869,15	31128
	Tenant Controlled	District Heating & Cooling	0,0	0,0	41642	43318	0,0	0,0	34749
		Electricity	979,17	1363,49	38885	43318	950,19	831,2	31992
Sub-total			11660,51	12968,84	N/A	N/A	10493,66	10684,64	N/A
		Fuels							
Base Building - Common Areas	Landlord Controlled	District Heating & Cooling							
		Electricity							
		Fuels							
Base Building - Shared Services	Landlord Controlled	District Heating & Cooling							
		Electricity							
Tenant Spaces	Landlord	Fuels							

			Absolute				Like-for-Like		
			2020	2021			2020 2021		
			Consumption (MWh)	Consumption	Floor Area Covered (m ²)	Maximum Floor Area (m ²)	Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)
	Controlled	District Heating & Cooling Electricity							
	Tenant Controlled	Fuels District Heating & Cooling							
Sub-total		Electricity	0,0	0,0	N/A	N/A	0,0	0,0	N/A
	Landlord Controlled	Fuels	0,0	0,0	N/A	N/A			N/A
Outdoor / Exterior areas / Parking	Tenant	Electricity Fuels	0,0	0,0	N/A	N/A			N/A
Total	Controlled	Electricity	0,0	0,0 12968,84	N/A	N/A N/A		10684,64	N/A
Totat			11660,51	12968,84	N/A	N/A	10493,66	10684,64	N/A

Office: Corporate: Mid-Rise Office

			Absolute		Like-for-Like				
			2020	2021			2020	2021	
			Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)	Maximum Floor Area (m ²)	Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)
		Fuels	7273,15	9098,07	116380	116380	7273,15	8522,54	99029
	Landlord Controlled	District Heating & Cooling	0,0	0,0	116380	116380	0,0	0,0	99029
Whole Building		Electricity	7886,41	8667,41	116380	116380	7886,41	7671,76	99029
whole Building		Fuels	20211,19	24456,23	285585	309703	19257,51	21482,13	263999
	Tenant Controlled	District Heating & Cooling	797,07	928,0	297832	309703	797,07	928,0	276246
		Electricity	14807,0	13731,89	285087	309703	14651,28	13470,58	267410
Sub-total			50974,81	56881,6	N/A	N/A	49865,42	52075,02	N/A
		Fuels							
Base Building - Common Areas	Landlord Controlled	District Heating & Cooling							
		Electricity							
	Landlord Controlled	Fuels							
Base Building - Shared Services		District Heating & Cooling							
		Electricity							
		Fuels							
	Landlord Controlled	District Heating & Cooling							
T 10		Electricity							
Tenant Spaces		Fuels							
	Tenant Controlled	District Heating & Cooling							
		Electricity							
Sub-total			0,0	0,0	N/A	N/A	0,0	0,0	N/A
	Landlord	Fuels	0,0	0,0	N/A	N/A			N/A
Outdoor / Exterior areas /	Controlled	Electricity	0,0	0,0	N/A	N/A			N/A
Parking	Tenant	Fuels	0,0	0,0	N/A	N/A			N/A
	Controlled	Electricity	0,0	0,0	N/A	N/A			N/A
Total			50974,81	56881,6	N/A	N/A	49865,42	52075,02	N/A

The table above is automatically populated by GRESB based on information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated Energy consumption values per property type, along with their related Floor Area Covered, Maximum Floor Areas and Like-for-like consumption changes (%)

Total data coverage of the portfolio

Office: Corporate: High-Rise Office

	Data Coverage		Like-for-Like			
					LFL data coverage (%)	
Landlord Controlled	87,94	73,63	57,05	20,22	17,67	
Tenant Controlled	88,11	95,39	91,78	17,86	88,11	

Office: Corporate: Low-Rise Office

	Data Coverage		Like-for-Like			
				, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	LFL data coverage (%)	
Landlord Controlled	100	100	100	3,08	78,63	
Tenant Controlled	94,01	94,79	95,06	0,26	75,31	

Office: Corporate: Mid-Rise Office

	Data Coverage		Like-for-Like			
					LFL data coverage (%)	
Landlord Controlled	100	96,0	96,22	6,83	85,09	
Tenant Controlled	93,48	95,29	93,74	3,39	86,93	

The table above is automatically populated by GRESB based on information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays a summary of aggregated Data Coverages and Like-for-Like consumption changes per property type, split by Landlord Controlled and Tenant Controlled areas. While "Area - Aggregated Data coverage" only accounts for the floor area size of assets when aggregating values, "Time - Aggregated Data coverage" accounts for the period of ownership. Consequently, "Area/Time - Aggregated Data coverage" aggregates both dimensions and is used for benchmarking purposes.

Renewable energy generated

Office: Corporate: High-Rise Office

		2020		2021		
		Consumption (MWh)			% of total Consumption	2021/2020 change (%)
	Generated and consumed by landlord	1043,33	3,7	1067,41	3,32	
On-site	Generated and exported by landlord	60,62	0,22	119,34	0,37	
	Generated and consumed by third-party (or tenant)	899,14	3,19	886,94	2,76	
On-site	- Sub-total	2003,09	7,11	2073,69	6,44	-0,67
Off-	Purchased by Landlord	1146,17	4,07	2334,39	7,25	
site	Purchased by Tenant	12236,51	43,45	11793,43	36,64	
Off-site	- Sub-total	13382,68	47,52	14127,81	43,9	-3,62
Renewa	ble Energy - Total	15385,77	54,63	16201,5	50,34	-4,29

Office: Corporate: Low-Rise Office

		2020		2021		
				-		2021/2020 change (%)
	Generated and consumed by landlord					
On-site	Generated and exported by landlord					
	Generated and consumed by third-party (or tenant)					
On-site	- Sub-total	0,0	0,0	0,0	0,0	0,0
Off-	Purchased by Landlord	929,61	7,97	1252,59	9,66	
site	Purchased by Tenant	979,17	8,4	1363,49	10,51	
Off-site	- Sub-total	1908,78	16,37	2616,07	20,17	3,8
Renewa	ble Energy - Total	1908,78	16,37	2616,07	20,17	3,8

Office: Corporate: Mid-Rise Office

		2020		2021		
		Consumption (MWh)		Consumption (MWh)	% of total Consumption	2021/2020 change (%)
	Generated and consumed by landlord	276,51	0,54	282,38	0,5	
On-site	Generated and exported by landlord	16,88	0,03	18,41	0,03	
	Generated and consumed by third-party (or tenant)	4,95	0,01	23,01	0,04	
On-site	- Sub-total	298,34	0,59	323,8	0,57	-0,02
Off-	Purchased by Landlord	7639,17	14,99	8440,28	14,84	
site	Purchased by Tenant	11724,74	23,0	12201,14	21,45	
Off-site	- Sub-total	19363,92	37,99	20641,42	36,29	-1,7
Renewa	ble Energy - Total	19662,26	38,57	20965,22	36,86	-1,72

The table above is automatically populated by GRESB based on information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated Renewable Energy consumed/generated per property type, either on-site or off-site, as well as the Percentage of total Consumption by category.

Provide additional context for the answer provided (not validated, for reporting purposes only)

GHG GHG Emissions

GHG emissions

Total GHG emissions of the portfolio

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section ASSETS.

Office: Corporate: High-Rise Office

			Absolute					Like-for-Like		
			2020	2021			2020 2021			
			Emissions (tonnes)				Emissions (tonnes)	Floor Area Covered (m ²)		
	Scope 1		379,07	543,99	40010	62692	379,07	515,14	11075	
	Scope 2	Location Based	257,82	502,47	62692	62692	257,82	274,45	11075	
Whole Building	Scope 2	Market Based (optional)	0	0	-	-			-	
whole building	Total Scope	1&2 GHG emissions	636,89	1046,46	N/A	N/A	636,89	789,59	N/A	
	Scope 3		2247,63	2868,64	181563,24	191671,24	2057,31	2868,64	181563,24	
	Total Scope	1&2&3 GHG emissions	2884,52	3915,1	N/A	N/A	2694,2	3658,23	N/A	
	Scope 1		0	0	N/A	N/A			N/A	
	Scope 2	Location Based	0	0	N/A	N/A			N/A	
Outdoor / Exterior areas / Parking	Scope 2	Market Based (optional)	0	0	N/A	N/A			N/A	
outdoor / Exterior areas / r arking	Total Scope	1&2 GHG emissions	0,0	0,0	N/A	N/A	0,0	0,0	N/A	
	Scope 3		0	0	N/A	N/A			N/A	
	Total Scope	1&2&3 GHG emissions	0,0	0,0	N/A	N/A	0,0	0,0	N/A	
GHG Offsets			2878,12	3024,14	N/A	N/A	2677,85	2796,12	N/A	
Net GHG Emissions after offsets					N/A	N/A			N/A	

Office: Corporate: Low-Rise Office

			Absolute					Like-for-Like		
			2020	2021		2020	2021			
		Emissions (tonnes)					Emissions (tonnes)	Floor Area Covered (m ²)		
	Scope 1		741,62	825,44	55257	55257	616,15	678,61	43447	
	Scope 2	Location Based	570,47	581,75	55257	55257	505,08	510,88	43447	
Whole Building	Scope 2	Market Based (optional)	192,26	155,71	-	-	153,59	141,11	-	
White Building	Total Scope	1&2 GHG emissions	1312,09	1407,19	N/A	N/A	1121,22	1189,49	N/A	
	Scope 3		762,71	955,86	41642	43318	735,8	797,03	31128	
	Total Scope	1&2&3 GHG emissions	2074,8	2363,04	N/A	N/A	1857,02	1986,52	N/A	
Outdoor / Exterior areas / Parking	Scope 1		C	0	N/A	N/A			N/A	

			Absolute	Absolute					Like-for-Like		
			2020	2021			2020	2021			
					-			Floor Area Covered (m ²)			
Scope 2		Location Based	0	0	N/A	N/A			N/A		
	Scope 2	Market Based (optional)	0	0	N/A	N/A			N/A		
	Total Scope	1&2 GHG emissions	0,0	0,0	N/A	N/A	0,0	0,0	N/A		
	Scope 3		0	0	N/A	N/A			N/A		
	Total Scope	1&2&3 GHG emissions	0,0	0,0	N/A	N/A	0,0	0,0	N/A		
GHG Offsets			564,62	698,46	N/A	N/A	532,11	527,35	N/A		
Net GHG Emissions after offsets					N/A	N/A			N/A		

Office: Corporate: Mid-Rise Office

			Absolute					Like-for-Like		
			2020	2021			2020 2021			
					Maximum Floor Area (m ²)	Emissions (tonnes)		Floor Area Covered (m ²)		
	Scope 1		1535,11	1845,3	116380	116380	1535,11	1731,35	99029	
	Scope 2	Location Based	1575,7	1731,75	116380	116380	1575,7	1532,82	99029	
Whole Building	Scope 2	Market Based (optional)	0	0	-	-			-	
Whote Building	Total Scope	1&2 GHG emissions	3110,82	3577,05	N/A	N/A	3110,82	3264,17	N/A	
	Scope 3		4129,13	4878,56	297832	309703	3949,84	4289,69	276246	
	Total Scope	1&2&3 GHG emissions	7239,94	8455,61	N/A	N/A	7060,65	7553,86	N/A	
	Scope 1		0	0	N/A	N/A			N/A	
	Scope 2	Location Based	0	0	N/A	N/A			N/A	
Outdoor / Exterior areas / Parking	Scope 2	Market Based (optional)	0	0	N/A	N/A			N/A	
	Total Scope	1&2 GHG emissions	0,0	0,0	N/A	N/A	0,0	0,0	N/A	
	Scope 3		0	0	N/A	N/A			N/A	
	Total Scope	1&2&3 GHG emissions	0,0	0,0	N/A	N/A	0,0	0,0	N/A	
GHG Offsets			4238,99	4476,2	N/A	N/A	4207,88	3957,7	N/A	
Net GHG Emissions after offsets					N/A	N/A			N/A	

The table above is automatically populated by GRESB based on information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated GHG emissions values per property type, along with their related Floor Area Covered, Maximum Floor Areas and Like-for-like changes (%) in emissions.

Note: Scope 3 emissions in the GRESB Assessment are calculated as the emissions associated with tenant areas, unless they are already reported as Scope 1 or Scope 2 emissions (if they cannot be disassociated from emissions from other areas). Scope 3 emissions do not include emissions generated through the entity's operations or by its employees, transmission losses or upstream supply chain emissions.

Total data coverage of the portfolio

Office: Corporate: High-Rise Office

	Data Coverage		Like-for-Like			
	Area-Aggregated Data coverages (%)	Time-Aggregated Data coverages (%)			LFL data coverage (%)	
Scope 1 & 2	81,91	73,63	53,67	23,98	17,67	
Scope 3	94,73	95,39	98,67	39,44	94,73	

Office: Corporate: Low-Rise Office

	Data Coverage		Like-for-Like			
					LFL data coverage (%)	
Scope 1 & 2	100	100	100	6,09	78,63	
Scope 3	96,13	94,79	97,22	8,32	71,86	

Office: Corporate: Mid-Rise Office

	Data Coverage		Like-for-Like			
	Area-Aggregated Data coverages (%)				LFL data coverage (%)	
Scope 1 & 2	100	96,0	96,22	4,93	85,09	
Scope 3	96,17	92,71	96,48	8,6	89,2	

The table above is automatically populated by GRESB based on information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays a summary of aggregated Data Coverages and Like-for-Like consumption changes per property type, split by emission Scopes. While "Area - Aggregated Data coverage" only accounts for the floor area size of assets when aggregating values, "Time - Aggregated Data coverage" accounts for the period of ownership. Consequently, "Area/Time - Aggregated Data coverage" aggregates both dimensions and is used for benchmarking purposes.

Explain (a) the GHG emissions calculation standard/methodology/protocol, (b) used emission factors, (c) level of uncertainty in data accuracy, (d) source and characteristics of GHG emissions offsets (maximum 250 words).

WATER Water Use WT1

Water use

Total water consumption of the portfolio

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section ASSETS.

Office: Corporate: High-Rise Office

			Absolute				Like-for-Like		
			2020	2021			2020	2021	
			Consumption (m ³)	-		Maximum Floor Area (m ²)	-	Consumption (m ³)	Floor Area Covered (m ²)
Whole Building Whole Building	Landlord Controlled	6629,96	12507,12	11075	62692	6629,96	12507,12	11075	
whole Building	Whole Building Whole Building		61645,87	44140,58	164632,24	191671,24	51505,15	44140,58	164632,24
Sub-total			68275,83	56647,7	N/A	N/A	58135,11	56647,7	N/A
Base Building	Common Areas	Landlord Controlled							
base baltaning	Shared Services	Landlord Controlled							
Tenant Spaces	Tenant Spaces	Landlord Controlled							
Tendin Spaces	Tenant Spaces	Tenant Controlled							
Sub-total	Sub-total		0,0	0,0	N/A	N/A	0,0	0,0	N/A
Outdoor / Exterior areas / Parking Landlord Controlled Tenant Controlled				N/A	N/A			N/A	
		Tenant Controlled			N/A	N/A			N/A
Total			68275,83	56647,7	N/A	N/A	58135,11	56647,7	N/A

Office: Corporate: Low-Rise Office

			Absolute				Like-for-Like		
			2020	2021			2020	2021	
		-	Consumption (m ³)				•	Floor Area Covered (m ²)	
Whole Building Who	Whole Building	Landlord Controlled	4187,37	4653,37	45941	55257	2958,25	3264,12	28514
	whole Building	Tenant Controlled	886,17	2262,68	25478	43318	791,87	948,78	13314
Sub-total			5073,55	6916,05	N/A	N/A	3750,12	4212,9	N/A
Base Building	Common Areas	Landlord Controlled							
Dase Duituing	Shared Services	Landlord Controlled							
Tenant Spaces	Tenant Spaces	Landlord Controlled							
Tenant Spaces	Tenant Spaces	Tenant Controlled							
Sub-total		0,0	0,0	N/A	N/A	0,0	0,0	N/A	
Outdoor / Exterior pros	Landlord Controlled				N/A	N/A			N/A
Outdoor / Exterior areas / Parking		Tenant Controlled			N/A	N/A			N/A

	Absolute				Like-for-Like			
	2020	2021 2			2020	2021		
	· ·	Consumption (m ³)		•	Consumption (m ³)		Floor Area Covered (m ²)	
Total	5073,55	· · ·		N/A	3750,12	4212,9	N/A	

Office: Corporate: Mid-Rise Office

			Absolute				Like-for-Like		
			2020	2021			2020	2021	
			Consumption (m ³)	Consumption (m ³)	Floor Area Covered (m ²)	Maximum Floor Area (m ²)	-	Consumption (m ³)	Floor Area Covered (m ²)
Whole Building	Whole Building	Landlord Controlled	25828,18	19523,57	106384	116380	25828,18	18342,14	99029
whole Building	whole building	Tenant Controlled	30078,89	20754,82	189504	309703	22172,62	17906,64	167407
Sub-total	Sub-total		55907,07	40278,39	N/A	N/A	48000,8	36248,78	N/A
Base Building	Common Areas	Landlord Controlled							
base ballaning	Shared Services	Landlord Controlled							
Tenant Spaces	Tenant Spaces	Landlord Controlled							
Tenunt opucco	Tendin opaces	Tenant Controlled							
Sub-total			0,0	0,0	N/A	N/A	0,0	0,0	N/A
Outdoor / Exterior area	Outdoor / Exterior areas / Parking Landlord Controlled Tenant Controlled				N/A	N/A			N/A
					N/A	N/A			N/A
Total			55907,07	40278,39	N/A	N/A	48000,8	36248,78	N/A

The table above is automatically populated by GRESB based on information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated Water consumption values per property type, along with their related Floor Area Covered, Maximum Floor Areas and Like-for-like consumption changes (%).

Total data coverage of the portfolio

Office: Corporate: High-Rise Office

	Data Coverage			Like-for-Like			
	Area-Aggregated Data coverages (%)				LFL data coverage (%)		
Landlord Controlled	17,67	40	17,67	88,65	17,67		
Tenant Controlled	85,89	76,31	89,47	-14,3	85,89		

Office: Corporate: Low-Rise Office

	Data Coverage			Like-for-Like		
					LFL data coverage (%)	
Landlord Controlled	83,14	83,35	82,52	10,34	51,6	
Tenant Controlled	58,82	59,22	60,03	19,81	30,74	

Office: Corporate: Mid-Rise Office

	Data Coverage			Like-for-Like			
					LFL data coverage (%)		
Landlord Controlled	91,41	90,91	91,41	-28,98	85,09		
Tenant Controlled	61,19	61,6	61,38	-19,24	54,05		

The table above is automatically populated by GRESB based on information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays a summary of aggregated Data Coverages and Like-for-Like consumption changes per property type, split by Landlord Controlled and Tenant Controlled areas. While "Area - Aggregated Data coverage" only accounts for the floor area size of assets when aggregating values, "Time - Aggregated Data coverage" accounts for the period of ownership. Consequently, "Area/Time - Aggregated Data coverage" aggregates both dimensions and is used for benchmarking purposes.

Reused and recycled water

Office: Corporate: High-Rise Office

		2020		2021		
		Consumption (m ³)	% of total Consumption	Consumption (m ³)	% of total Consumption	2021/2020 change (%)
	On-site water reuse	0	0	0	0	
On-site	On-site water capture	2970,27	4,35	1867,65	3,3	
	On-site water extraction	2095,5	3,07	1370,73	2,42	
On-site -	Sub-total	5065,77	7,42	3238,38	5,72	-1,7
Off-site	Off-site purchased	63210,05	92,58	53409,32	94,28	
Off-site -	Sub-total	63210,05	92,58	53409,32	94,28	1,7
Reused a	nd Recycled - Total	68275,83	100,0	56647,7	100,0	0,0

Office: Corporate: Low-Rise Office

		2020		2021		
		Consumption (m ³)	% of total Consumption	Consumption (m ³)	% of total Consumption	2021/2020 change (%)
	On-site water reuse	0	0	0	0	
On-site	On-site water capture	245,75	4,84	693,37	10,03	
	On-site water extraction					
On-site -	Sub-total	245,75	4,84	693,37	10,03	5,19
Off-site	Off-site purchased	4827,8	95,16	6222,68	89,97	
Off-site -	Sub-total	4827,8	95,16	6222,68	89,97	-5,19
Reused a	nd Recycled - Total	5073,54	100,0	6916,05	100,0	0,0

Office: Corporate: Mid-Rise Office

	2020		2021		
	Consumption (m ³)	% of total Consumption	Consumption (m ³)	% of total Consumption	2021/2020 change (%)
On-site On-site water reuse	0	() () 0	

		2020		2021			
		Consumption (m ³)	% of total Consumption	Consumption (m ³)	% of total Consumption	2021/2020 change (%)	
	On-site water capture		5,16	2056,81	5,11		
	On-site water extraction	1448,95	2,59	455,3	1,13		
On-site -	Sub-total	4333,47	7,75	2512,11	6,24	-1,51	
Off-site	Off-site purchased	51573,59	92,25	37766,28	93,76		
Off-site -	Sub-total	51573,59	92,25	37766,28	93,76	1,51	
Reused a	and Recycled - Total	55907,07	100,0	40278,39	100,0	0,0	

The table above is automatically populated by GRESB based on information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated Reused and Recycled water captured/purchased per property type, on-site and off-site, as well as the Percentage of total Consumption by category.

Provide additional context for the answer provided (not validated, for reporting purposes only)

WASTE Waste Management

WS1

Waste management

Total waste generation of the portfolio

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section ASSETS.

Office: Corporate: High-Rise Office

		Absolute							
2020				2021					
Hazardous waste (tonn		Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Floor area weight	
Whole Building	Landlord Controlled	0,26	34,33	63,44	0,17	58,0	47,39	24,65%	
whole building	Tenant Controlled	0	28,7	40,07	0	101,89	79,34	75,35%	
Total waste generation		0,26	63,03	103,51	0,17	159,88	71,47	100,0%	

Office: Corporate: Low-Rise Office

		Absolute							
2020					2021				
Hazardous waste (tonnes)		Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Floor area weight	
Whole Building	Landlord Controlled	0,08	138,29	100	0,81	151,08	100	56,06%	
whole Building	Tenant Controlled	0	34,81	44,66	0	6,38	18,85	43,94%	
Total waste generation		0,08	173,09	144,66	0,81	157,47	64,34	100,0%	

Office: Corporate: Mid-Rise Office

Absolute								
		2020			2021			
		Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Floor area weight
Whole Building	Landlord Controlled	1,5	230,89	100	0,91	275,98	91,41	27,31%
whole building	Tenant Controlled	0,02	614,08	68,54	0	124,94	41,52	72,69%
Total waste generation		1,52	844,97	168,54	0,91	400,92	55,14	100,0%

The table above is automatically populated by GRESB based on information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated Hazardous and Non-hazardous waste quantities generated per property type, along with their related Data Coverage.

Office: Corporate: High-Rise Office

	Proportion of waste by disposal route (%)		
	2020	2021	
Landfill	0	0	
Incineration	0	0	
Diverted (total)	100	100	
Reuse	0	0	

	Proportion of waste by disposal route [%]		
	2020	2021	
Waste to energy	46,03	40,11	
Recycling	53,97	59,89	
Other / Unknown	0	0	

Office: Corporate: Low-Rise Office

	Proportion of waste by disposal route (%)	
	2020	2021
Landfill	0	0
Incineration	0	0
Diverted (total)	99,77	100
Reuse	0	0
Waste to energy	69,79	64,07
Recycling	29,97	35,93
Other / Unknown	0,23	0

Office: Corporate: Mid-Rise Office

	Proportion of waste by disposal route (%)	
	2020	2021
Landfill	0	0
Incineration	0	0
Diverted (total)	99,97	99,34
Reuse	0	0
Waste to energy	51,62	37,86
Recycling	48,34	61,48
Other / Unknown	0,03	0,66

The table above is automatically populated by GRESB based on information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the proportion of waste by disposal route.

Provide additional context for the answer provided (not validated, for reporting purposes only)

DATA MONITORING AND REVIEW Review, verification and assurance of ESG data

MR1

External review of energy data

Has the entity's energy consumption data reported in EN1 been reviewed by an independent third party?

Ο	Yes
-	O Externally checked
	O Externally verified
	Externally assured
	Using scheme ISAE 3000
	Provide applicable evidence
	Provide hyperlink
	https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf
	Indicate where the relevant information can be found
	The following energy consumption data 2021 have been checked and externally assured:
	EPRA Sustainable Performance Indicators, p.116
	GRI Content Index, p.245 Environmental indicators, p.252-256
	The limited accurates report from the statutory auditor can be found on a 274
	The limited assurance report from the statutory auditor can be found on p.276.
00	No Not applicable
MF	R2 O Max. score 1,25
Exte	ernal review of GHG data
Exte	
Exte Has	ernal review of GHG data
Exte Has	ernal review of GHG data 5 the entity's GHG data reported in GH1 been reviewed by an independent third party?
Exte Has	ernal review of GHG data s the entity's GHG data reported in GH1 been reviewed by an independent third party? Yes Externally checked Externally verified
Exte Has	ernal review of GHG data s the entity's GHG data reported in GH1 been reviewed by an independent third party? Yes O Externally checked
Exte Has	ernal review of GHG data s the entity's GHG data reported in GH1 been reviewed by an independent third party? Yes Externally checked Externally verified
Exte Has	ernal review of GHG data s the entity's GHG data reported in GH1 been reviewed by an independent third party? Yes Externally checked Externally verified Externally assured
Exte Has	ernal review of GHG data s the entity's GHG data reported in GH1 been reviewed by an independent third party? Yes Externally checked Externally verified Externally assured Using scheme ISAE 3000 Provide applicable evidence Provide hyperlink
Exte Has	ernal review of GHG data as the entity's GHG data reported in GH1 been reviewed by an independent third party? Yes Externally checked Externally verified Externally assured Using scheme ISAE 3000 Provide applicable evidence
Exte Has	ernal review of GHG data s the entity's GHG data reported in GH1 been reviewed by an independent third party? Yes Externally checked Externally checked Externally assured Using scheme ISAE 3000 Provide applicable evidence Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf
Exte Has	 ernal review of GHG data s the entity's GHG data reported in GH1 been reviewed by an independent third party? Yes Externally checked Externally verified Externally assured Using scheme ISAE 3000 Provide applicable evidence Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf
Exte Has	ernal review of GHG data ernal review of GHG data s the entity's GHG data reported in GH1 been reviewed by an independent third party? Yes Externally checked Externally verified Externally assured Using scheme ISAE 3000 Provide applicable evidence Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf ndicate where the relevant information can be found The following GHG emission data 2021 have been checked and externally assured:
Exte Has	ernal review of GHG data s the entity's GHG data reported in GH1 been reviewed by an independent third party? Yes Externally checked Externally verified Externally assured Using scheme ISAE 3000 Provide applicable evidence Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf
Exte Has	ernal review of GHG data ernal review of GHG data s the entity's GHG data reported in GH1 been reviewed by an independent third party? Yes Externally checked Externally verified Externally assured Using scheme ISAE 3000 Provide applicable evidence Provide applicable evidence Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf Indicate where the relevant information can be found The following GHG emission data 2021 have been checked and externally assured: EPRA Sustainable Performance Indicators, p.116

O No

O Not applicable

MR3

External review of water data

Has the entity's water data reported in WT1 been reviewed by an independent third party?

Ο	Yes				
	0	Externally che	cked		
	Ο	Externally verified			
	Ο	Externally ass	ured		
		Using scheme	ISAE 3000		

• Max. score 1,25

• Max. score 1,75

Provide applicable evidence

https://www	fimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf	
ndicate wher	he relevant information can be found	
The followin	rater consumption data 2021 have been checked and externally assured:	
EPRA Sustai	ole Performance Indicators, p.116	
GRI Content		
Environmen	indicators, p.257	
The limited a	urance report from the statutory auditor can be found on p.276.	

• Max. score 1,25

Not applicable

MR4

External review of waste data

Has the entity's waste data reported in WS1 been reviewed by an independent third party?

Yes Externally checked Externally verified Externally assured Using scheme ISAE 3000 Provide applicable evidence Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf Indicate where the relevant information can be found The following waste data 2021 have been checked and externally assured: EPRA Sustainable Performance Indicators, p.116 GRI Content Index, p.246

Environmental indicators, p.258

The limited assurance report from the statutory auditor can be found on p.276.

O N	0
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Not applicable

BUILDING CERTIFICATIONS
Building Certifications

BC1.1

Building certifications at the time of design/construction

Standing investments that obtained a green building certificate at the time of design, construction, and/or renovation

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section ASSETS.

Office: Corporate: Low-Rise Office

Scheme name / sub-scheme name / level	Aron Cortified (m ²)	% of Floor Area certified (within property type) 2021	Number of assets	% of GAV certified - optional (within property type) 2021
BREEAM/Refurbishment and Fit-out / Good	3066	3,11	2	
BREEAM/Refurbishment and Fit-out / Very Good	1621	1,64	1	
BREEAM/New Construction / Very Good	4645	4,71	3	

Office: Corporate: Mid-Rise Office

Scheme name / sub-scheme name / level	Area Cartified (m/)	% of Floor Area certified (within property type) 2021	Number of assets	% of GAV certified - optional (within property type) 2021
BREEAM/Refurbishment and Fit-out / Excellent	7355	1,73	1	
BREEAM/Refurbishment and Fit-out / Very Good	10559	2,48	1	
BREEAM/Refurbishment and Fit-out / Good	4623	1,09	1	
BREEAM/New Construction / Excellent	5180	1,22	1	
BREEAM/New Construction / Outstanding	9996	2,35	1	

Office: Corporate: High-Rise Office

Scheme name / sub-scheme name / level	Area Certified (m ²)	% of Floor Area certified (within property type) 2021	Number of assets	% of GAV certified - optional (within property type) 2021
BREEAM/New Construction / Outstanding	50634	19,91	3	
BREEAM/New Construction / Excellent	75265	29,59	2	
BREEAM/New Construction / Very Good	38070	14,97	1	

BC1.2

• Max. score 2

Operational building certifications

Standing investments that hold a valid operational green building certificate

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section ASSETS.

Office: Corporate: Mid-Rise Office

Scheme name / sub-scheme name / level	Aron Cartified (m ²)	% of Floor Area certified (within property type) 2021	Number of assets	% of GAV certified - optional (within property type) 2021
BREEAM/In Use / Good	22138	5,2	1	

BC2

Energy Ratings

Standing investments that hold a valid energy rating

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section ASSETS.

Office: Corporate: Mid-Rise Office

Energy Rating	Area Covered (m/)	% of Floor Area covered (within property type) 2021	Number of assets	% GAV covered - optional (within property type) 2021
EU EPC - C	129174	30.3166	10	
EU EPC - B-	5114	1.2002	1	

Office: Corporate: High-Rise Office

Energy Rating	Anna Caused (m/)	% of Floor Area covered (within property type) 2021	Number of assets	% GAV covered - optional (within property type) 2021
EU EPC - C	83836	32.9592	2	
EU EPC - B-	10108	3.9738	1	

DEV - REPORTING CHARACTERISTICS Reporting Characteristics

DR1.1

Composition of the entity's development projects portfolio during the reporting year

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section ASSETS.

		In progress at the e	nd of reporting period	Completed during reporting period		
Property Type	Construction/ Renovation	Number of Assets	Gross Floor Area (m ²)	Number of Assets	Gross Floor Area (m ²)	% GAV
Office: Corporate: Low-Rise Office	New Construction Project	1	8332,0	0	0,0	3,33
Office: Corporate: Low-Rise Office	Major Renovation Project	2	6800,0	0	0,0	2,77
Office: Corporate: Mid-Rise Office	Major Renovation Project	1	3821,0	0	0,0	4,1
Office: Corporate: High-Rise Office	New Construction Project	3	141684,0	0	0,0	89,8
Total		7	160637,0	0	0,0	100,0

Note: The table above defines the scope of your 2022 GRESB submission on development projects. It should include new construction and major renovations projects that are in progress at the end of reporting year, as well as projects that are completed during the reporting year. The reporting scope reported above should exclude vacant land, cash or other non real estate assets owned by the entity.

*% GAV represented as the share of the development projects within the entire development portfolio (including both new construction and major renovations)

Provide applicable evidence

<u>R1.1 and DR1.1 explanation 2021D.pdf</u> Indicate where in the evidence the relevant information can be found

This document shows how to reconcile the data in the Gresb report with the data available in the Befimmo 2021 annual report. This document also indicates the surface area of buildings sold by Befimmo during the reporting year. This information is not recorded in the GRESB spreadsheet.

Show investors

<u>R1.1 and DR1.1 esg_report_2021_uk.pdf</u> Indicate where in the evidence the relevant information can be found

The document concerns the sustainable development report 2021 of Befimmo. On page 84, the methodology shows the breakdown of the portfolio in terms of surface area according to three categories: low-rise office, medium-rise office and high-rise office, which are also used for the GRESB reporting. The minor differences in terms of surface area between what is published in this document and the information communicated in the GRESB spreadsheet are set out in the appendix "R1.1 and DR1.1 explanation 2021. pdf" above.

Show investors

Provide additional context on how the uploaded evidence supports the entity's reporting boundaries and portfolio composition (maximum 250 words)

Those documents indicates how to reconcile the data in the Gresb report and those available in the annual report.

DR1.2

Countries/states included in the entity's development projects portfolio

The indicator below is automatically populated by GRESB based on information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section ASSETS.

Country	% GAV
Belgium	100

DEV - ESG REQUIREMENTS ESG Requirements

DRE1

ESG strategy during development

Does the entity have an ESG strategy in place for development projects?

• Yes

Elements addressed in the strategy (multiple answers possible)

- Biodiversity and habitat
 Building safety
- Climate/climate change adaptation
- Energy consumption
- Green building certifications
- Greenhouse gas emissions
- Health and well-being
- Indoor environmental quality
- Life-cycle assessments/embodied carbon
- Location and transportation
- Material sourcing
- Net-zero/carbon neutral design
- Pollution prevention
- Renewable energy
- Resilience to catastrophe/disaster
- Site selection and land use
- Sustainable procurement
- ✓ Waste management
- Water consumption
 Other

The strategy is

• Publicly available

O Not publicly available

Provide applicable evidence

<u>DRE 1 - Quality matrix APS - final.pdf</u> Indicate where in the evidence the relevant information can be found

Quality matrix APS for internal use. It defines all ESG criteria to be implemented in the management and /or the renovation of buildings in the portfolio. Evidence for the following subjects: Biodiversity : P3 - 9. Designing outdoor spaces Climate change: P1 - 1. Adaptation to climate change Energy : P2 - 5. Energy Green building certifications : P4 - 12.References Sustainable procurement : P1 - 4. Circular economy - re-use of materials during constructions and renovations This document was still applicable in 2021.

Show investors

Provide hyperlink

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf Indicate where the relevant information can be found

Evidence for the following subjects: Biodiversity and habitat, p.80 Climate/climate change adaptation, p.76 and 248-251 Energy consumption, p.70-75, 116 and 252-256 Green building certifications: p.81 and 259 Greenhouse gas emissions, p.70-75, 116 and 252-256 Health & well-being, p.81, 82, 92, 93 and 89 Indoor environmental quality, p.92 Life-cycle assessments/embodied carbon, p.70 Material sourcing: p.78 and 258 Pollution prevention: p.79 Renewable energy: p.74 and 255-256 Resilience to catastrophe/disaster: p.76 and 248-251 Sustainable procurement, p.66 Waste management, p.78 and 258 Water consumption, p.77 and 257

Provide hyperlink

https://www.befimmo.be/en/work-environments?type%5B0%5D=599&field_availability_tid=4

https://www.befimmo.be/en/work-environments?type%5B0%5D=599&field_availability_tid=4

Indicate where the relevant information can be found

• Max. score 4

Evidence for location and transportation. This part of the website contains all buildings of the portfolio. Each building comes with an accurate location and public transportation in the area.

DRE1 - Acquisition - Checklist.pdf Indicate where in the evidence the relevant information can be found

Evidence for site selection and land use. The interesting information for these criteria is in a green frame. This document was still applicable in 2021.

Show investors

DRE1 - Quality matrix APD final.pdf

Indicate where in the evidence the relevant information can be found

Quality matrix for internal use. It defines all ESG criteria to be implemented in the management and /or the renovation of buildings in the portfolio. Evidence for the following subjects:

Indoor environmental quality, p.3-4 (part 5/ Well-being, comfort and health): all aspects that increase the indoor quality of a building for its tenants Material sourcing, p.4-5 (part 8/ Materials): use and specific choice of materials during constructions and renovations (wood, carpet, etc.) This document was still applicable in 2021.

Show investors

Communicate the objectives and explain how they are integrated into the overall business strategy (maximum 250 words)

[1] Strategy: Main focus of the environmental policy are: ISO 14001 certification; compliance of energy performance (EPB) certificates and EPB certification for heating and air conditioning; BREEAM compliance for all of its portfolio; short and long-term targets; dedicated budget for energy performance optimization. [2] Applicability:

- When major works are carried out, Befimmo ensures that the certificates are updated. Although theoretical, the data of the certificates are also compared with the actual specific consumption figures.

- Since 2010, its Environmental Management System has been ISO 14001 certified (recertified in 2019).

- When considering acquisition projects it also reviews and analyses energy efficiency, aspects related to soil pollution and the presence of hazardous substances, together with aspects related to mobility, such as location, accessibility, proximity to public transport, etc.

Before, during and after construction and throughout the operational phase of its buildings, it ensures that BREEAM criteria are maintained and/or exceeded.
 Several years ago, Befimmo devised a multi-annual investment plan (averaging €2 million/year) for carrying out works to improve the energy and environmental performance of the operational buildings (excluding properties undergoing major renovation) such as the removal of oil-fired boilers, the installation of water-recovery systems, upgraded BREEAM certifications, installation of solar panels, installation of cogeneration units, replacement and/or optimisation of certain technical installations, etc.

[3] Scope of implementation: The strategy is applied to all buildings in the portfolio (including the Corporate areas).

O No

DRE2

Site selection requirements

Does the entity require sustainable site selection criteria to be considered for development projects?

• Yes

Select all criteria included (multiple answers possible)

Connect to multi-modal transit networks
 Locate projects within existing developed areas
 Protect, restore, and conserve aquatic ecosystems
 Protect, restore, and conserve farmland
 Protect, restore, and conserve floodplain functions
 Protect, restore, and conserve habitats for native, threatened and endangered species
 Protect, restore, and conserve historical and heritage sites
 Redevelop brownfield sites
 Other

O No

DRE3

Site design and construction requirements

Does the entity have sustainable site design/construction requirements for development projects?

• Yes

Select all criteria included (multiple answers possible)

Manage waste by diverting construction and demolition materials from disposal

- Manage waste by diverting reusable vegetation, rocks, and soil from disposal
- Minimize light pollution to the surrounding community
- Minimize noise pollution to the surrounding community

• Max. score 4

Entity & Reporting Characteristics - Entity Characteristics

- Perform environmental site assessment
 Protect air quality during construction
- Protect and restore habitat and soils disturbed during construction and/or during previous development
- Protect surface water and aquatic ecosystems by controlling and retaining construction pollutants

O No

Other

DEV - MATERIALS Materials

DMA1

• Max. score 6

Materials selection requirements

Does the entity have a policy requiring that the environmental and health attributes of building materials be considered for development projects?

• Yes

Select all issues addressed (multiple answers possible)

Requirement for disclosure about the environmental and/or health attributes of building materials (multiple answers possible)

Material characteristics specification preferences, including (multiple answers possible)

- Locally extracted or recovered materials
- Low embodied carbon materials
- Low-emitting VOC materials
- Materials and packaging that can easily be recycled
- Materials that disclose environmental impacts
- Materials that disclose potential health hazards
- Rapidly renewable materials and recycled content materials
- "Red list" of prohibited materials or ingredients that should not be used on the basis of their human and/or environmental impacts
- Third-party certified wood-based materials and products

Types of third-party certification used:

FSC or PEFC certified wood

Other

Provide applicable evidence

DMA1 - Conditions générales et critères techniques.pdf Indicate where in the evidence the relevant information can be found

This document gathers the technical terms and conditions. It provides evidence for requirements for disclosure of health and environmental attributes from suppliers, building product specifications and information about compliance procedure. The document is only available in French, but contains comments/sticky notes that clarify the necessary paragraphes.

Show investors

DMA1 - Responsible procurement charter.pdf

Indicate where in the evidence the relevant information can be found

To further integrate the sustainability approach into its supply chain, Befimmo has drafted a sustainable procurement charter to clearly communicate the commitments it expects from its suppliers. This charter was published on the Befimmo website in early 2018 and adherence is now included in the standard terms and conditions required of all suppliers.

Show investors

Provide hyperlink

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf	
https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf	
Indicate where the relevant information can be found	

Annual Financial Report 2021. Please refer to circular economy principles and material choices on p.78-79 and responsible procurement on p.66.

DMA1 - Quality matrix APD - final.pdf Indicate where in the evidence the relevant information can be found

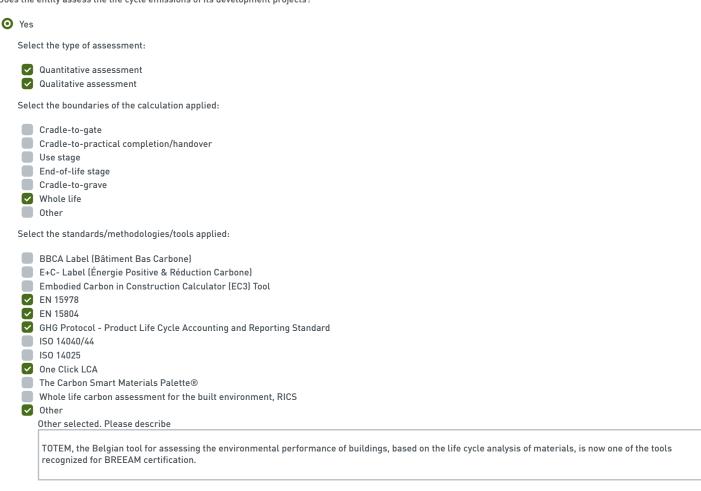
The Befimmo quality matrix is used by project managers to design construction and renovation projects. Its content is distributed to architects and design offices. Important information is in P4-5, 8. Materials (Translations are available in the comments) This document was applicable during the reporting year 2020.

Show investors

DMA2.1

Life cycle assessments

Does the entity assess the life cycle emissions of its development projects?



Percentage of development projects completed during the last three years using any calculation method

100

Percentage of development projects completed during the last three years using the whole life LCA

100

Explain the embodied carbon calculation method applied and the results of the assessment (maximum 250 words)

Since 2010 Befimmo has been applying the most widely used method of assessing the environmental performance of buildings, developed by Environmental Assessment

Method (BRE), to its entire portfolio of buildings, whether they are under construction or renovation or in operation. One requirement of BREEAM certification, which Befimmo systematically implements for its major renovation projects, is to keep upto-date data on the use of natural resources and recycled materials by integrating a life cycle dimension into it. But a building's environmental performance is also determined at the Design stage. The adoption of an eco-design approach from the initial phase, in consultation with the architects and consultancy bureaux, also extends the building's potential commercial life. In addition to the Breeam certification, Befimmo has also opted to certify its projects in DGNB (Deutsche Gesellschaft für Nachhaltiges Bauen). The German Sustainable Building Council is a non-profit organisation based in Stuttgart, founded in 2007, whose aim is to promote change in the real estate market engendering an appropriate understanding of quality as a foundation for responsible and sustainable action. The DGNB promotes sustainable construction in particular through the certification of buildings on the basis of three fundamental factors: Life-cycle analysis, a holistic approach and a focus on performance (https://www.dgnb.de/en/index.php)

O No

DMA2.2

Embodied carbon disclosure

Has the entity disclosed the embodied carbon emissions of its development projects completed within the last three years?

• Yes

The disclosure is

Publicly available
 Provide hyperlink

https://www.befimmo.be/sites/default/files/imce/publications/2021_climate_change_befimmo_sa.pdf

https://www.befimmo.be/sites/default/files/imce/publications/2021_climate_change_befimmo_sa.pdf Indicate where the relevant information can be found

Evidence for participating in the CDP questionnaire 2021.

Provide hyperlink <u>https://www.befimmo.be/sites/default/files/imce/publications/befimmo_sa_cdp_climate_change_questionnaire_2021.pdf</u> https://www.befimmo.be/sites/default/files/imce/publications/befimmo_sa_cdp_climate_change_questionnaire_2021.pdf Indicate where the relevant information can be found

In the section (C6.5) "Account for your organization's Scope 3 emissions, disclosing and explaining any exclusions" of the CDP reporting 2021 Befimmo give a explanation and a calculation of the scope 3 emissions linked to (i) Purchased goods and services (ii) Capital goods.

O Not publicly available

O No

O Not applicable

DEV - BUILDING CERTIFICATIONS Building Certifications

DBC1.1

• Max. score 4

Green building standard requirements

Does the entity's development portfolio include projects that are aligned with green building rating standards?

• Yes

Select all applicable options (multiple answers possible)

📕 The entity requires projects to align with requirements of a third-party green building rating system but does not require certification

- The entity requires projects to achieve certification with a green building rating system but does not require a specific level of certification
- The entity requires projects to achieve a specific (above the minimum) level of certification

Percentage of portfolio covered

Green building rating systems (include all that apply):

BREEAM, DGNB

Level of certification (above the minimum) adopted as a standard by the entity (include all applicable rating systems):

At least a BREEAM rating 'OUTSTANDING' for the design or construction phase, - or a DGNB rating 'PLATINIUM'

O No

DBC1.2

Does the entity's development portfolio include projects that obtained or are registered to obtain a green building certificate?

• Yes

Specify the certification scheme(s) used and the percentage of the portfolio registered and/or certified (multiple answers possible):

Projects registered to obtain a green building certificate at the end of reporting year

Scheme name / sub-scheme name	Area Registered (m ²)	% portfolio covered by floor area 2021	Number of assets	% GAV covered - optional 2021
BREEAM/New Construction	137 623	17,43	2	

Projects that obtained a green building certificate or official pre-certification during the reporting year

Scheme name / sub-scheme name / level	Area Certified (m ²)	% portfolio certified by floor area 2021	Number of assets	% of GAV certified - optional 2021	
BREEAM/New Construction Outstanding	44 630	5,65	3		×
BREEAM/New Construction Very Good	8 332	1,06	1		×
BREEAM/Refurbishment and Fit-out Excellent	7 755	0,93	1		×
BREEAM/Domestic Refurbishment Very Good	1 621	0,21	1		×

Add new

O No O Not applicable

DEV - ENERGY CONSUMPTION Energy

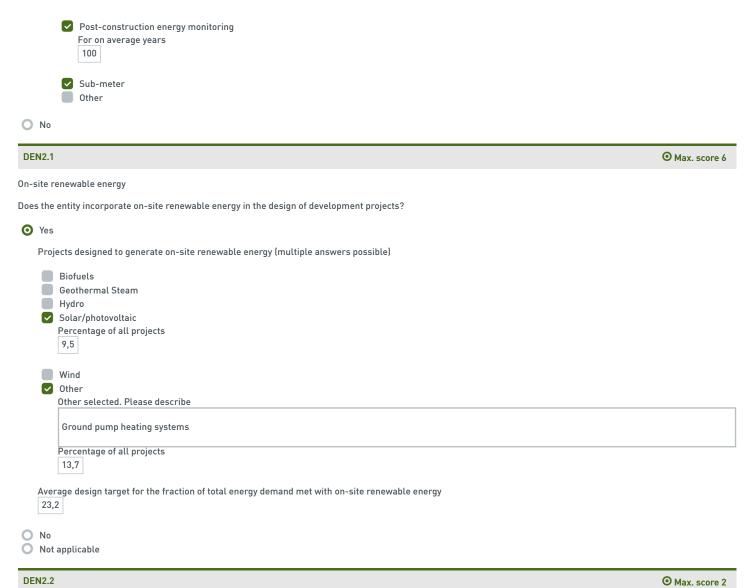
DEN1

Energy efficiency requirements

Do

e ei	ntity have minimum energy efficiency requirements for development projects?
5	
F	Requirements for planning and design include (multiple answers possible)
1	Development and implementation of a commissioning plan
	Integrative design process
	To exceed relevant energy codes or standards
	Requirements for minimum energy use intensity post-occupancy
	Other
Ρ	rovide applicable evidence
	efimmo-Quatuor_Tour D KeyWey_Report_R01_V02.pdf
lr	ndicate where in the evidence the relevant information can be found
	The whole document is dedicated to the post-construction analysis of the proper functioning of HVAC technical installations. Befimmo uses the Keywey tool which is a control, analysis and diagnosis tool for centralized technical management systems.
	Show investors
Ρ	rovide hyperlink
	ttps://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_annualfinancialreport_2021_uk.pdf
	ntcps://www.benmmo.be/sites/defaut/ntes/ince/publications/benmmo_annuatinanciatreport_2021_uk.pdf
Γ	
1	Annual Financial Report 2021. Please refer to p.70-75, 260-263 and 274 to find out more about the energy targets.
D	EN1 ZIN project - Design for energy sharing.pdf Idicate where in the evidence the relevant information can be found
	reducing the amount of pipework. Slides 18 and 19 highlight the energy savings (kWh) and production efficiency of the primary technical installations. Slide shows the overall annual energy savings of the whole concept of pooling the installations. The tenant finally accepted the proposal.
	Show investors
	<u>EN1 - Quality matrix APS - final.pdf</u> Idicate where in the evidence the relevant information can be found
	The evidence can be found on page 2 "5.Energy" (Translations are available in the comments) of the Befimmo's quality matrix. This matrix is the result of ongoing collaboration between the various real estate divisions (Commercial Management, Environmental Management, Property Management, Services & Facilities, Project Development) and includes the minimum Befimmo's minimum technical requirements applicable to to all renovation or construction pro- as well as to assets in operation. as well as for assets in operation. For the most part, these requirements go beyond the standards and regulations in force With regard to the energy aspects of construction/renovation works and/or projects, Befimmo requires that the projects be positive energy or zero energy. Deerformance level of the EPB certificate must reach at least a "B". In addition, the passive house criteria must be met. This matrix is also used by the exter architects and engineers. This document was applicable during the reporting year 2021.
	Show investors
	common energy efficiency measures include (multiple answers possible)
	 Air conditioning Commissioning
Ì	Energy modeling
Ì	High-efficiency equipment and appliances
	V Lighting
	Occupant controls
	Passive design
	 Space heating Ventilation
	 Ventilation Water heating
	Other
C	operational energy efficiency monitoring (multiple answers possible)

- Building energy management systemsEnergy use analytics



DEN2.2

Net zero carbon design and standards

Does the entity's portfolio include any buildings designed to meet net zero carbon completed within the last three years?



DEV - WATER USE Water Conservation

DWT1

Water conservation strategy

Does the entity promote water conservation in its development projects?

• Yes

The entity promotes water conservation through (multiple answers possible)

- Requirements for planning and design include (multiple answers possible)
 - Development and implementation of a commissioning plan
 - Integrative design for water conservation
 - Requirements for indoor water efficiency
 - Requirements for outdoor water efficiency
 - Requirements for process water efficiency
 - Requirements for water supply
 - Requirements for minimum water use intensity post-occupancy

Other

Provide applicable evidence

<u>DWT1 - GRESB water.pdf</u> Indicate where in the evidence the relevant information can be found

Please refer to cover page.

Pages 2-7 : General technical conditions including requirements for reducing and / or minimizing water consumption - Evidence for re-use of storm water and greywater for non-potable applications

Pages 8-15: Joseph II - Breeam Pre-Assessment Overview with specific credits for effective water management measures - Evidence for commissioning of water systems, fixtures, leak detection systems, water efficiency monitoring

Page 16: Extract from the intern telemonitoring system and projection of consumption

This document was still applicable in 2021.

Show investors

<u>DWT1 - Quality matrix TS - final.pdf</u> Indicate where in the evidence the relevant information can be found

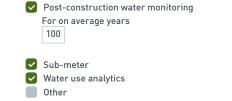
The Befimmo quality matrix is used by project managers to design construction and renovation projects. Its content is distributed to architects and design offices. Important information is in P3 - 2. Water (Translations are available in the comments) This document was applicable during the reporting year 2021.

Show investors

Common water efficiency measures include (multiple answers possible)

- Commissioning of water systems
- Drip/smart irrigation
- Drought tolerant/low-water landscaping
- High-efficiency/dry fixtures
- Leak detection system
- Occupant sensors
- On-site wastewater treatment
- Reuse of stormwater and greywater for non-potable applications
- Other

Operational water efficiency monitoring (multiple answers possible)





DEV - WASTE MANAGEMENT Waste Management

DWS1

⊙ Max. score 5

Waste management strategy

Does the entity promote efficient on-site solid waste management during the construction phase of its development projects?

• Yes

The entity promotes efficient solid waste management through (multiple answers possible)

Ma	nagement and construction practices (multiple answers possible)
	Construction waste signage
	Diversion rate requirements
	Education of employees/contractors on waste management
	Incentives for contractors for recovering, reusing and recycling building materials
	Targets for waste stream recovery, reuse and recycling
	Waste management plans
	Waste separation facilities
	Other
 On- On-	site waste monitoring (multiple answers possible) Hazardous waste monitoring/audit Non-hazardous waste monitoring/audit
	Other

O No

DEV - STAKEHOLDER ENGAGEMENT Health, Safety & Well-being

DSE1

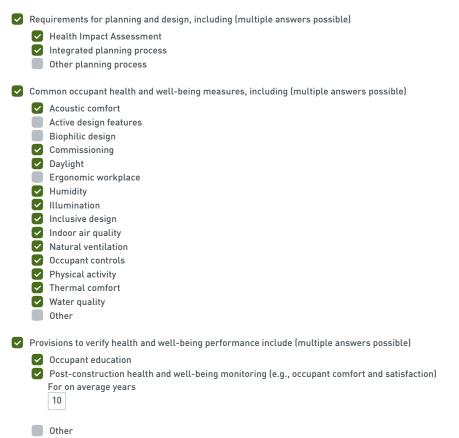
• Max. score 2

Health & Well-being

Does the entity take measures to incorporate occupant health & well-being in its development projects?

• Yes

The entity addresses health and well-being in the design of its project/building through (multiple answers possible)



O No

DSE2.1

On-site safety

Does the entity promote on-site safety during the construction phase of its development projects?

• Yes

The entity promotes on-site safety through (multiple answers possible)

- Availability of medical personnel
- Communicating safety information
- Continuously improving safety performance
- Demonstrating safety leadership
- Entrenching safety practices
- Managing safety risks
- On-site health and safety professional (coordinator)
- Personal Protective and Life Saving Equipment
 Promoting design for safety
- Training curriculum
- Other

O No

DSE2.2

Entity & Reporting Characteristics - Entity Characteristics

Does the entity monitor safety indicators at construction sites?

Yes Select all applicable options (multiple answers possible) Injury rate Fatalities 0 Vear misses 0 Lost day rate Severity rate Severity rate Other metrics Other selected. Please describe Absolute value of injury Rate of other metric(s) 2

O No

DEV - STAKEHOLDER ENGAGEMENT Supply Chain

DSE3.1

Contractor ESG requirements

Does the entity have ESG requirements in place for its contractors?

• Yes

Select all topics included (multiple answers possible)

	Business ethics
Ĕ	
\sim	Child labor
	Community engagement
	Environmental process standards
	Environmental product standards
	Health and well-being
\checkmark	Human rights
	Human health-based product standards
	Occupational safety
	Labor standards and working conditions
	Other
Perc	centage of projects covered
100	
100	

O No

DSE3.2

Contractor monitoring methods

Does the entity monitor its contractors' compliance with its ESG-specific requirements in place for this entity?

• Yes

Select all methods used (multiple answers possible)



O Max. score 2

 Weekly/monthly (on-site) meetings and/or ad hoc site visits Percentage of projects visited during the reporting year 100 	
Other	
 No Not applicable 	

DEV - STAKEHOLDER ENGAGEMENT Community Impact and Engagement

DSE4

Community engagement program

Does the entity have a community engagement program through its development projects in place that includes ESG-specific issues?

• Yes

Select all topics included (multiple answers possible)

- Community health and well-being
- Effective communication and process to address community concerns
- Employment creation in local communities
- Enhancement programs for public spaces
- ESG education program
- Research and network activities
- Resilience, including assistance or support in case of disaster
- Supporting charities and community groups
- Other

Describe the community engagement program (maximum 250 words)

Befimmo aims to ensure that every building in its portfolio is harmoniously integrated in the neighbourhood in which it is located. Sustainable integration into the city is a recent topic, so no target has yet been set. However, an indicator was calculated in 2021, the "Community Engagement", published by EPRA. The objective is to measure the percentage of buildings for which measures have been taken to open up to dialogue with local communities. To calculate it, Befimmo takes account of the projects (m2) that it is supporting and setting up in the North district, and public announcements, surveys or consultations that it organises when making applications for environmental and urban planning permits. In fiscal year 2021, 32% of the consolidated portfolio was covered. The value of the indicator is notable directly related to and/or influenced by the number of permit applications that depend on ongoing and/or development projects. The teams are working to bring about this urban evolution.

O No

DSE5.1

• Max. score 2

• Max. score 2

Community impact assessment

Does the entity assess the potential long-term socio-economic impact of its development projects on the community as part of planning and pre-construction?

Yes

Select the areas of impact that are assessed (multiple answers possible)

	Housing affordability
	Impact on crime levels
	Livability score
	Local income generated
	Local job creation
	Local residents' well-being
\checkmark	Walkability score
	Other
	Other selected. Please describe
	All projects are subject to public inquiry, anno

All projects are subject to public inquiry, announced by red panels placed in the neighbourghood. During 15 days communities have a chance to consult projects and submit comments. Furthermore, Befimmo opens up more and more buildings to the community, letting them use the services within the buildings. This target is stated in out action plan and is monitored every 6 months through an analysis of the portfolio.

O No

DSE5.2

Does the entity have a systematic process to monitor the impact of development projects on the local community during different stages of the project?

• Yes

The entity's process includes (multiple answers possible)

- Analysis and interpretation of monitoring data
- Development and implementation of a communication plan
- Development and implementation of a community monitoring plan
- Development and implementation of a risk mitigation plan
- Identification of nuisance and/or disruption risks
- Identification of stakeholders and impacted groups
- Management practices to ensure accountability for performance goals and issues identified during community monitoring
- Other

Describe the monitoring process (maximum 250 words)

1. Approach: communication with the community before and during the works implementation through e-mails, displays as well as community conference organized on site.

2. Impact monitoring: Contact details of the builder contractor (phone number & email) are available for the community. A follow-up of the potential complaints is done by the contractor and the owner.

3. Actions taken when issues arise: Befimmo takes things in hand in collaboration with the contractor to resolve quickly the issue and communicate its action-plan and its follow-up with the community.

4. Measures for improvement: Preventive measures are included in the ISO 14001 continuous improvement process.

Provide applicable evidence

DSE5.2 Registre des aspects et impacts env..pdf Indicate where in the evidence the relevant information can be found

Register of aspects & impacts of Befimmo. Important information is in a green frame and explained on page 2. This document was applicable during the reporting year 2021.

Show investors

DSE5.2 - ZIN project - Incidence study.pdf Indicate where in the evidence the relevant information can be found

Impact study of the ZIN BUILDING project. The impact study assesses the impact of the project on the environment in which it is located. It also considers the impact on the communities around the project. Important information can be found on the header page. This document was still applicable in 2021.

This is one example of Befimmo's ongoing main projects. This process and documentation is indicative of what is executed routinely for (re)development projects.

Show investors

Provide hyperlink https://zin.brussels/

https://zin.brussels/

Indicate where the relevant information can be found

A project-specific website has been developed.

The address of this site has been distributed to local residents. From the list a newsletter was created. This is published every three months and is also distributed by regular mail to the residents.

All the information contained is also published on the social networks.

Here are the links to the website and the last newsletter of May 2022

https://zin.brussels/news/magazin-newsletter-may-2022/

https://zin.brussels/