

Creating value
through sustainable
buildings

ESG DATA REPORT 2025

Appendix to the Sustainability Statement 2025

Urban^{#3} Alchemists



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Portfolio metrics

Occupancy rate

	31.12.2025	31.12.2024
Occupancy rate of properties available for lease (including future signed leases)	95.5%	95.9%

Duration of leases

	31.12.2025	31.12.2024
Weighted average duration of current leases up to next break of properties available for lease	8.3 years	8.6 years
Weighted average duration of current leases up to final expiry of properties available for lease	8.6 years	9.4 years
Weighted average duration of current and future signed leases up to next break of investment properties	9.1 years	9.3 years
Weighted average duration of current and future signed leases up to final expiry of investment properties	9.4 years	10.0 years

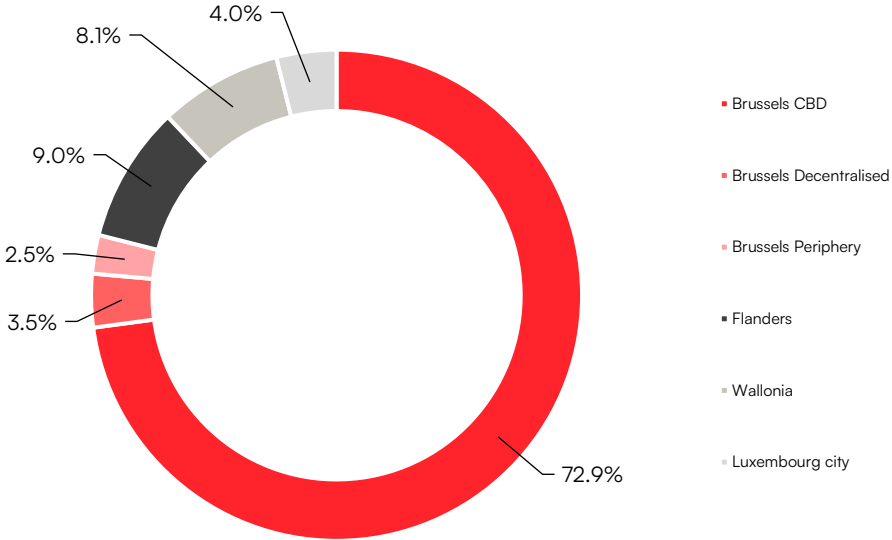
Tenant detail

	WEIGHTED AVERAGE DURATION UP TO NEXT BREAK	PERCENTAGE OF THE GROSS CURRENT RENT FROM LEASE AGREEMENTS
Belgian public sector	10.0 years	51.3%
European public sector	5.6 years	1.7%
Total public-sector tenants	9.8 years	53.0%
Private tenant 1		6.0%
Private tenant 2		5.4%
Private tenant 3		4.0%
Private tenant 4		3.7%
Private tenant 5		2.5%
Total private-sector top-5 tenants	7.2 years	21.6%
±180 other tenants	6.1 years	25.4%
Total of portfolio	8.3 years	100.0%

Overall rental yield

	GROSS POTENTIAL YIELD (31.12.2025)	GROSS POTENTIAL YIELD (31.12.2024)
Brussels CBD and similar	5.3%	5.2%
Brussels Decentralised	7.9%	8.4%
Brussels Periphery	11.3%	11.2%
Flanders	7.7%	7.3%
Wallonia	5.9%	5.6%
Luxembourg city	5.6%	5.8%
Properties available for lease	5.8%	5.7%

Geographical breakdown of the portfolio



The proportions are expressed on the basis of the fair value of the investment properties as at 31 December 2025.

Fair value of the portfolio

	PROPORTION OF PORTFOLIO ¹ (31.12.2025) (IN %)	FAIR VALUE (31.12.2025) (IN € MILLION)
Properties available for lease	91.8%	2 678.6
Properties that are being constructed or developed for own account in order to be leased	8.2%	240.8
Investment properties ²	100.0%	2 919.5
Properties held for sale	0.0%	0.0
Total	100.0%	2 919.5

Acquisition price and insured value

	ACQUISITION PRICE (31.12.2025) (IN € MILLION)	INSURED VALUE ³ (31.12.2025) (IN € MILLION)
Properties available for lease	2 191.5	2 560.5
Properties that are being constructed or developed for own account in order to be leased	226.7	183.8
Investment properties	2 418.2	2 744.3
Properties held for sale	0.0	0.0
Total	2 418.2	2 744.3

¹ The proportion of portfolio is calculated on the basis of the fair value of the portfolio as at 31 December 2025.

² Excluding rights to use lease agreements for office space and rights to use land (IFRS 16).

³ The insured value is the reconstruction value (excluding the land).

Main (re)development projects

	INVESTMENT IN 2025 (IN € MILLION)	TOTAL INVESTMENT (IN € MILLION)	PERCENTAGE OF COMPLETION	FORECAST			BREEAM NC ¹	
				DELIVERY OF THE PROJECT	INVESTMENT IN 2026 (IN € MILLION)	INVESTMENT IN 2027 (IN € MILLION)		INVESTMENT IN 2028 (IN € MILLION)
COMMITTED ONGOING PROJECTS								
LOOM (Loi 44, Joseph II, Loi 52)								
Brussels CBD, Leopold district	24.1	82	29%	Q4 2026	28	14	0	Outstanding (obtained)
PLXL								
Brussels Decentralised	11.7	49	24%	Q3 2026	24	7	0	No BREEAM (VGC school project)
ONGOING PROJECTS TO BE COMMITTED								
Empereur								
Brussels CBD, Centre	0.6	24	3%		8	15	0	Outstanding
LIVIN								
Brussels CBD, North district	1.1	180	-		Development in case of pre-letting			Outstanding

¹ BREEAM Design certifications aimed at for the (re)development projects.

Consolidated portfolio

	CONSTRUCTION YEAR OR YEAR OF THE LAST RENOVATION ¹	FLOOR AREA FOR LEASE ² (IN M ²)	PROPORTION OF PORTFOLIO ³ (IN %)	OCCUPANCY RATE ⁴ (IN %)	GEOLOCATION	BREEM CERTIFICATION
Brussels Centre						
Brederode Corner - Rue Brederode 2, 1000 Brussels	2020	7 355	1.6%	100%	50.840800, 4.360300	Yes
Central - Cantersteen 39-55, 1000 Brussels	2012	28 984	4.9%	96%	50.845640, 4.358230	Yes
Gouvernement Provisoire - Rue du Gouvernement Provisoire 15, 1000 Brussels	2005	2 954	0.6%	100%	50.850560, 4.365560	Yes
Lambermont - Rue Lambermont 2, 1000 Brussels	2000	1 788	0.3%	100%	50.843040, 4.365470	Yes
Montesquieu - Rue des Quatre Bras 13, 1000 Brussels	2009	16 931	4.1%	100%	50.836390, 4.353610	Yes
Pacheco - Boulevard Pachéco 32, 1000 Brussels	2025	12 451	2.0%	99%	50.850934, 4.361164	Yes
Poelaert - Place Poelaert 2-4, 1000 Brussels	2001	12 557	2.3%	100%	50.837640, 4.352540	Yes
		83 020	15.8%	98%		
Brussels Leopold district						
Arts 28 - Avenue des Arts 28, 1000 Brussels	2005/-	16 793	3.7%	100%	50.844890, 4.368460	Yes
Arts 56 - Avenue des Arts 56, 1000 Brussels	2007	22 138	4.1%	98%	50.841698, 4.366858	Yes
Science-Montoyer - Rue Montoyer 30, 1000 Brussels	2011	5 180	1.1%	100%	50.841600, 4.367500	Yes
View Building - Rue de l'Industrie 26, 1040 Brussels	2001	11 075	1.7%	98%	50.842900, 4.370100	-
		55 186	10.6%	99%		
Brussels North district						
Bolivar 30 (formerly known as WTC III) - Boulevard du Roi Albert II 26, 1000 Brussels	1983	76 810	10.3%	100%	50.860640, 4.357280	Yes
Quatuor - Boulevard Baudouin 30, 1000 Brussels	2021	61 613	9.6%	91%	50.856815, 4.354735	Yes
ZIN - Boulevard du Roi Albert II 30, 1000 Brussels	2025	117 000	14.1%	95%	50.862000, 4.357800	2026
		255 423	34.0%	95%		
Brussels Airport						
Gateway - Luchthaven Brussel Nationaal 1 J - 1930 Zaventem	2017	38 070	6.0%	100%	50.901400, 4.484400	Yes
		38 070	6.0%	100%		

¹ The year of the last renovation is indicated when dealing with a major renovation (investment work on the envelope, structure and main installations of the building).

² Above-ground surfaces.

³ The proportion of portfolio is calculated on the basis of the gross current rent from lease agreements as at 31 December 2025.

⁴ Estimated Rental Value (ERV) of occupied and pre-let space / ERV of the building.

	CONSTRUCTION YEAR OR YEAR OF THE LAST RENOVATION ¹	FLOOR AREA FOR LEASE ² (IN M ²)	PROPORTION OF PORTFOLIO ³ (IN %)	OCCUPANCY RATE ⁴ (IN %)	GEOLOCATION	BREEAM CERTIFICATION
Brussels Decentralised						
Goemaere - Chaussée de Wavre 1945, 1160 Brussels	1997	6 950	0.5%	56%	50.901400, 4.484400	-
Triomphe - Avenue Arnaud Fraiteur 15-23, 1050 Brussels	2014	18 577	2.5%	97%	50.901400, 4.484400	Yes
		25 527	2.9%	89%		
Brussels Periphery						
Fountain Plaza - Belgicastraat 1-3-5-7, 1930 Zaventem	2012	17 756	0.8%	58%	50.879600, 4.458400	-
Ikaros Park (phases I to V) - Ikaroslaan 10-12-14-18-20-24-28, 1930 Zaventem	1990/2019 ⁵	45 821	3.4%	83%	50.876200, 4.489500	- ⁶
Waterloo Office Park - Drève Richelle 161, 1410 Waterloo	1992	1 980	0.2%	100%	50.707600, 4.410900	-
		65 557	4.5%	76%		
Wallonia						
Courbevoie - Courbevoie 13, 1348 Louvain-La-Neuve	2024	8 332	1.2%	99%	50.674400, 4.621800	Yes
Paradis Express - Rue Paradis 1, 4000 Liège	2022	21 208	2.8%	100%	50.626000, 5.569900	Yes
Paradis Tower - Rue Fragnée 2, 4000 Liège	2014	37 195	5.3%	100%	50.626610, 5.572080	Yes
		66 735	9.3%	100%		
Flanders						
AMCA - Italiëlei 4, 2000 Antwerp	1991/1992	58 413	6.4%	100%	51.228060, 4.412620	Yes
A-Tower - Frankrijklei 5, 2000 Antwerp	2021	5 805	0.9%	100%	51.218482, 4.416210	Yes
Meir - Meir 48, 2000 Antwerp	19 th century/1985	17 764	3.0%	100%	51.217800, 4.408800	Yes
Tervuren - Leuvensesteenweg 17, 3080 Tervuren	1980	20 408	1.1%	100%	50.832461, 4.521357	Yes
Vital - Vital Decosterstraat 42-44, 3000 Leuven	1993	16 718	1.3%	76%	50.881444, 4.703972	Yes
		119 108	12.7%	97%		
Grand Duchy of Luxembourg						
Axento - Avenue John F. Kennedy 44, 1855 Neudorf-Weimershof	2010	13 451	4.3%	98%	49.848600, 6.105400	Yes
		13 451	4.3%	98%		
Properties available for lease		722 077	100.0%	96%		

¹ The year of the last renovation is indicated when dealing with a major renovation (investment work on the envelope, structure and main installations of the building).

² Above-ground surfaces.

³ The proportion of portfolio is calculated on the basis of the gross current rent from lease agreements as at 31 December 2025.

⁴ Estimated Rental Value (ERV) of occupied and pre-let space / ERV of the building.

⁵ Ikaros Business Park - Phase I (buildings 1-3, 2-4, 5-7 and 6-8).

⁶ With the exception of Ikaros Phase I, buildings 1, 2 and 6, which have a BREEAM Design rating.

	CONSTRUCTION YEAR OR YEAR OF THE LAST RENOVATION ¹	FLOOR AREA FOR LEASE ² (IN M ²)	PROPORTION OF PORTFOLIO ³ (IN %)	OCCUPANCY RATE ⁴ (IN %)	GEOLOCATION	BREEAM CERTIFICATION
Empereur - Boulevard de l'Empereur 11, 1000 Brussels	Redevelopment project in preparation	7 374	0.0%	-	50.843060, 4.353060	Yes
Knokke-Heist - Majoor Vandammestraat 4, 8300 Knokke-Heist	Redevelopment project in preparation	3 979	0.0%	-	51.344440, 3.282220	-
LIVIN (WTC 4) - Boulevard du Roi Albert II 24, 1000 Brussels	Implementation of the permit according to commercialisation	48 019	0.0%	-	50.860000, 4.356110	-
LOOM - Rue de la Loi 44 and Rue Joseph II 27, 1000 Brussels	Ongoing redevelopment project	22 357	0.0%	-	50.844200, 4.375300	Yes
PLXL - Boulevard Général Jacques 263G, 1050 Brussels	Ongoing redevelopment project	14 295	0.0%	-	50.822500, 4.390800	-
Properties that are being constructed or developed for own account in order to be leased		96 024	0.0%	-		
TOTAL INVESTMENT PROPERTIES		818 101	100.0%	-		
PROPERTIES HELD FOR SALE		0	0.0%	-		
TOTAL		818 101	100.0%	-		

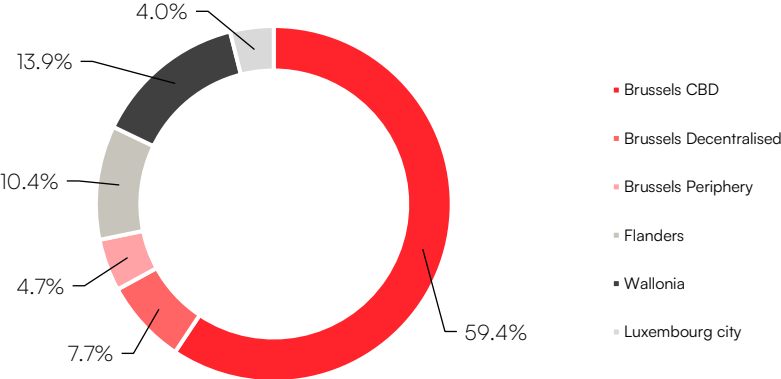
¹ The year of the last renovation is indicated when dealing with a major renovation (investment work on the envelope, structure and main installations of the building).

² Above-ground surfaces.

³ The proportion of portfolio is calculated on the basis of the gross current rent from lease agreements as at 31 December 2025.

⁴ Estimated Rental Value (ERV) of occupied and pre-let space / ERV of the building.

Geographical breakdown of the coworking portfolio



Occupancy rate of the coworking portfolio

	31.12.2025	31.12.2024
Over 3 years	78%	85%
Between 1 and 3 years	58%	53%
Less than 1 year	NA	26%
Total	74%	71%

Openings of coworking centres

	SURFACE
Total portfolio end 2023	51 834 m²
SQ Louvain-la-Neuve	+3 990 m²
Total portfolio end 2024	55 824 m²
Remeasurements, lease ends and temporary move	-2 238 m²
Total portfolio end 2025	53 586 m²

Financial metrics

Employee benefits¹

Employees recruited from 1st January 2016 have a supplementary pension scheme under a group defined-contribution insurance policy.

Employees in post on 31 December 2015 were offered the choice between continuing on the existing defined-benefits pension plan or switching to a defined-contribution type group insurance from 1st January 2016. In accordance with the law, employees who opted for the new defined-contribution scheme benefit from dynamic management of the defined-benefits commitment for their past career. The supplementary defined-benefits pension plan is being retained for employees who opted to continue in it.

Defined-contribution plan

Employers do not bear any direct financial or actuarial risks in a defined-contribution pension plan. Nevertheless, they are still exposed to various risks, primarily the return risk (Belgian legislation requires employers to guarantee a minimum return that may exceed the return obtained by the insurance company).

Accordingly, in accordance with IAS 19, the present value of the obligation and of the assets of such a "Defined-contribution" pension plan have also been assessed and any resulting actuarial gains or losses have been recognised directly in equity. As at 31 December 2025, the amount concerned was €40 thousand, the present value of the obligation being valued at €7,817 thousand and the plan assets €7,778 thousand.

¹ The section "Employee benefits", comprising information on payroll and pension commitments, only concerns Befimmo Real Estate Group SRL/BV.

The current value of the obligation and assets has evolved as follows:

	PRESENT VALUE OF THE OBLIGATION	FAIR VALUE OF PLAN ASSETS	TOTAL (ASSET)/DEFICIT	EFFECT OF ASSET CEILING ¹	NET (ASSET)/LIABILITY
As at 31 December 2023	6 224 351	-6 166 886	57 465		57 465
Service cost in profit and loss					
Current service cost (net of employee contributions)	1 050 512		1 050 512		1 050 512
Past service cost (including effect of curtailments)					
Settlement (gain)/loss					
Net interest on the net liability/(asset) in profit and loss					
Interest cost on Defined Benefit Obligation/income on plan assets/interest on asset ceiling	211 002	-221 367	-10 365		-10 365
Components of Defined Benefit Cost recognised in profit and loss	1 261 514	-221 367	1 040 147		1 040 147
Actuarial (gain)/loss arising from					
Changes in demographic assumptions					
Changes in financial assumptions					
Experience adjustments	-334 226		-334 226		-334 226
Return on plan assets (excluding amounts in net interest)		70 658	70 658		70 658
Change in effect of the asset ceiling (excluding amounts in net interest)					
Remeasurements of the net liability/(asset) in 'Other comprehensive income'	-334 226	70 658	-263 567		-263 567
Defined benefit cost (total amount recognised in profit and loss and 'Other comprehensive income')	927 289	-150 709	776 580		776 580
Employee contributions					
Employer contributions		-791 349	-791 349		-791 349
Benefit payments from plan assets	-97 719	97 719			
Direct benefit payments by employer					
Cash flows	-97 719	-693 631	-791 349		-791 349
Plan amendments in year	30 045	-29 947	99		99
As at 31 December 2024	7 083 967	-7 041 172	42 696		42 696

¹ If a net asset exists, it will not be recognised.

	PRESENT VALUE OF THE OBLIGATION	FAIR VALUE OF PLAN ASSETS	TOTAL (ASSET)/DEFICIT	EFFECT OF ASSET CEILING ¹	NET (ASSET)/LIABILITY
Service cost in profit and loss					
Current service cost (net of employee contributions)	887 433		887 433		887 433
Past service cost (including effect of curtailments)					
Settlement (gain)/loss					
Net interest on the net liability/(asset) in profit and loss					
Interest cost on Defined Benefit Obligation/income on plan assets/interest on asset ceiling	230 642	-241 459	-10 818		-10 818
Components of Defined Benefit Cost recognised in profit and loss	1 118 075	-241 459	876 615		876 615
Actuarial (gain)/loss arising from					
Changes in demographic assumptions					
Changes in financial assumptions					
Experience adjustments	-183 025		-183 025		-183 025
Return on plan assets (excluding amounts in net interest)		49 671	49 671		49 671
Change in effect of the asset ceiling (excluding amounts in net interest)					
Remeasurements of the net liability/(asset) in 'Other comprehensive income'	-183 025	49 671	-133 353		-133 353
Defined benefit cost (total amount recognised in profit and loss and 'Other comprehensive income')	935 050	-191 788	743 262		743 262
Employee contributions					
Employer contributions		-746 143	-746 143		-746 143
Benefit payments from plan assets	-201 531	201 531			
Direct benefit payments by employer					
Cash flows	-201 531	-544 612	-746 143		-746 143
Plan amendments in year					
As at 31 December 2025	7 817 486	-7 777 572	39 815	0	39 815

The expected contributions for the 2026 fiscal year are estimated at €769 thousand.

¹ If a net asset exists, it will not be recognised.

Defined-benefit plan

This plan provides for the payment of a retirement pension and a survivor's pension. At the member's request, benefits may be paid as a lump sum. This pension plan is exposed to various risks, notably the interest rate risk, credit risk, liquidity risk, the risk associated with equity markets, currency risk, inflation risk, management risk, risk of changes in statutory pensions and the risk

related to changing life expectancies. An actuarial valuation is made every year in accordance with IAS 19 by independent actuaries.

The current value of the obligation and assets has evolved as follows:

	PRESENT VALUE OF THE OBLIGATION	FAIR VALUE OF PLAN ASSETS	TOTAL (ASSET)/DEFICIT	EFFECT OF ASSET CEILING ¹	NET (ASSET)/LIABILITY
As at 31 December 2023	5 379 089	-8 152 009	-2 772 920		-2 772 920
Service cost in profit and loss					
Current service cost (net of employee contributions)	68 128		68 128		68 128
Past service cost (including effect of curtailments)					
Settlement (gain)/loss					
Net interest on the net liability/(asset) in profit and loss					
Interest cost on Defined Benefit Obligation/income on plan assets/interest on asset ceiling	185 330	-277 476	-92 146		-92 146
Components of Defined Benefit Cost recognised in profit and loss	253 458	-277 476	-24 018		-24 018
Actuarial (gain)/loss arising from					
Changes in demographic assumptions					
Changes in financial assumptions	-118 771		-118 771		-118 771
Experience adjustments	-112 243		-112 243		-112 243
Return on plan assets (excluding amounts in net interest)		-650 159	-650 159		-650 159
Change in effect of the asset ceiling (excluding amounts in net interest)					
Remeasurements of the net liability/(asset) in 'Other comprehensive income'	-231 015	-650 159	-881 174		-881 174
Defined benefit cost (total amount recognised in profit and loss and 'Other comprehensive income')	22 443	-927 636	-905 192		-905 192
Employee contributions	4 658	-4 658			
Employer contributions		-15 610	-15 610		-15 610
Benefit payments from plan assets	-2 009	2 009			
Direct benefit payments by employer					
Cash flows	2 650	-18 260	-15 610		-15 610
As at 31 December 2024	5 404 182	-9 097 904	-3 693 722		-3 693 722

¹ If a net asset exists, it will not be recognised.

	PRESENT VALUE OF THE OBLIGATION	FAIR VALUE OF PLAN ASSETS	TOTAL (ASSET)/DEFICIT	EFFECT OF ASSET CEILING ¹	NET (ASSET)/LIABILITY
Service cost in profit and loss					
Current service cost (net of employee contributions)	69 537		69 537		69 537
Past service cost (including effect of curtailments)					
Settlement (gain)/loss					
Net interest on the net liability/(asset) in profit and loss					
Interest cost on Defined Benefit Obligation/income on plan assets/interest on asset ceiling	186 094	-309 535	-123 441		-123 441
Components of Defined Benefit Cost recognised in profit and loss	255 630	-309 535	-53 904		-53 904
Actuarial (gain)/loss arising from					
Changes in demographic assumptions					
Changes in financial assumptions	-324 989		-324 989		-324 989
Experience adjustments	-200 288		-200 288		-200 288
Return on plan assets (excluding amounts in net interest)		-183 882	-183 882		-183 882
Change in effect of the asset ceiling (excluding amounts in net interest)					
Remeasurements of the net liability/(asset) in 'Other comprehensive income'	-525 277	-183 882	-709 159		-709 159
Defined benefit cost (total amount recognised in profit and loss and 'Other comprehensive income')	-269 647	-493 416	-763 063		-763 063
Employee contributions	4 483	-4 483			
Employer contributions		-17 527	-17 527		-17 527
Benefit payments from plan assets	-9 799	9 799			
Direct benefit payments by employer					
Cash flows	-5 316	-12 211	-17 527		-17 527
As at 31 December 2025	5 129 219	-9 603 531	-4 474 312	0	-4 474 312

¹ If a net asset exists, it will not be recognised.

The cost of services provided is included under "Corporate overheads" in the IFRS income statement.

The effective rate of return of the assets for the 2025 fiscal year is +5.28%, calculated by weighting the rates of return on the group insurances (classes 23 and 21).

The duration of the pension obligations for plan members is 20 years. The pension obligations are funded on the basis of the projected credit units method. For the 2025 fiscal year, it was positive at +€493 thousand. The main actuarial assumptions are summarised below:

	31.12.2025	31.12.2024
Discount rate	3.80%	3.40%
Expected rate of salary increase	3.80%	3.40%
Expected yield rate of plan assets	3.00%	3.10%
Expected rate of pension increase	2.50%	2.60%
Mortality table	MR-5/FR-5	MR-5/FR-5

Befimmo expects to contribute an estimated €18 thousand for the 2026 fiscal year. We also analysed the sensitivity of the pension obligation to changes in the various assumptions:

PARAMETERS	HYPOTHESIS	IMPACT ON THE PRESENT VALUE OF THE OBLIGATION
Discount rate	0.50%	-6.60%
Discount rate	-0.50%	7.92%
Inflation rate	0.50%	5.36%
Inflation rate	-0.50%	-4.90%
Growth rate of wages	0.50%	6.70%
Growth rate of wages	-0.50%	-6.51%
Life expectancy	+1 year	3.70%

ESG metrics

EPRA sustainability performance indicators

Befimmo uses the Sustainability Best Practices Recommendations of the EPRA¹ as a base to undergo a limited assurance by the statutory auditor. These include performance data indicators on environmental, social and governance measures, as summarised in the table hereafter.

The most recent EPRA Sustainability Best Practices Recommendations are largely based on the Global Reporting Initiative (GRI) Standards (2021 edition) and are now mapped with the European Sustainability Reporting Standards.

The table points out where the actual published information can be found, through page number references.

Befimmo called on Deloitte to carry out a limited assurance assignment. The data with the symbol **V** were checked as part of this assignment.

EXTERNAL ASSURANCE ²	EPRA SUSTAINABILITY PERFORMANCE MEASURES	VSME	ESRS	GRI	DATA 2025	DATA 2024	PAGE SS/DR ³
Environmental Sustainability Performance Measures							
V	Elec-Abs not normalised	B3	E1-5	302-1	51 935.0 MWh	47 413.4 MWh	SS 197-219, DR 26
V	DH&C-Abs not normalised	B3	E1-5	302-1	1 115.5 MWh	1 394.8 MWh	SS 197-219, DR 26
V	Fuels-Abs not normalised	B3	E1-5	302-1	32 837.8 MWh	35 550.6 MWh	SS 197-219, DR 26
V	Energy-Int not normalised	B3	E1-5	302-3	121 kWh/m²	122 kWh/m ²	SS 197-219, DR 26
V	GHG-Dir-Abs - scope 1	B3	E1-6	305-1	586.0 † CO₂	585.6 † CO ₂	SS 197-219, DR 27
V	GHG-Indir-Abs (location-based) - scope 2	B3	E1-6	305-2	951.2 † CO₂	963.4 † CO ₂	SS 197-219, DR 27
V	GHG-Indir-Abs (market-based) - scope 2	B3	E1-6	305-2	79.7 † CO₂	302.8 † CO ₂	SS 197-219, DR 27
V	GHG-Indir-Abs (location-based) - scope 3	B3	E1-6	305-3	13 393.4 † CO₂	13 321.1 † CO ₂	SS 197-219, DR 27
V	GHG-Indir-Abs (market-based) - scope 3	B3	E1-6	305-3	5 900.0 † CO₂	6 514.0 † CO ₂	SS 197-219, DR 27
V	GHG-Int (market-based)	B3	E1-6	305-4	9.2 kg CO₂/m²	10.7 kg CO ₂ /m ²	SS 197-219, DR 27
V	Water-Abs	B6	E3-4	303-3-a, 303-5-a	169 758.0 m³	160 778.5 m ³	SS 220-226, DR 28
V	Water-Int	B6	E3-4		0.24 m³/m²	0.23 m ³ /m ²	SS 220-226, DR 28
V	Waste-Abs (in operation) - Landfill	B7	E5-5	306-5	0 tonne	0 tonne	SS 227-233, DR 29
V	Waste-Abs (in operation) - Incineration	B7	E5-5	306-5	0 tonne	0 tonne	SS 227-233, DR 29
V	Waste-Abs (in operation) - Waste to energy	B7	E5-5	306-4	591.1 tonnes	967.2 tonnes	SS 227-233, DR 29
V	Waste-Abs (in operation) - Reuse	B7	E5-5	306-4	0 tonne	0 tonne	SS 227-233, DR 29
V	Waste-Abs (in operation) - Recycling	B7	E5-5	306-4	885.2 tonnes	900.1 tonnes	SS 227-233, DR 29
V	Waste-Abs (in operation) - Anaerobic digestion	B7	E5-5	306-4	174.0 tonnes	223.5 tonnes	SS 227-233, DR 29

¹ EPRA Sustainability Best Practices Recommendations Guidelines — Fourth version April 2024.

² External limited assurance on the 2025 data.

³ SS = Sustainability Statement; DR: Data Report.

This table represents the BREEAM certifications for all individual buildings within building sites.

The number of non-certified buildings for the BREEAM New Construction/Refurbishment can be explained by the fact that some buildings have integrated the Befimmo portfolio in the past without being certified during the (re)development phase.

As the construction or (re)development phase is long gone, it makes no sense to have them certified in the New

Construction/Refurbishment phase. However, all (re)development projects are now being certified without exception, in order to obtain a BREEAM Outstanding for all projects.

EXTERNAL ASSURANCE ¹	EPRA SUSTAINABILITY PERFORMANCE MEASURES	ESRS	GRI	DATA 2025	DATA 2024	PAGE SS/DR ²
Environmental Sustainability Performance Measures						
V	Cert-Tot	E1-9		BREEAM New Construction/Refurbishment Outstanding 5 buildings	BREEAM New Construction/Refurbishment Outstanding 4 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		BREEAM New Construction/Refurbishment Excellent 5 buildings	BREEAM New Construction/Refurbishment Excellent 5 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		BREEAM New Construction/Refurbishment Very Good 7 buildings	BREEAM New Construction/Refurbishment Very Good 6 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		BREEAM New Construction/Refurbishment Good 2 buildings	BREEAM New Construction/Refurbishment Good 2 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		BREEAM New Construction/Refurbishment Not certified 46 buildings	BREEAM New Construction/Refurbishment Not certified 46 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		BREEAM In-Use Excellent 15 buildings	BREEAM In-Use Excellent 6 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		BREEAM In-Use Very Good 0 building	BREEAM In-Use Very Good 4 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		BREEAM In-Use Good 1 building	BREEAM In-Use Good 4 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		BREEAM In-Use Pass 7 buildings	BREEAM In-Use Pass 6 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		BREEAM In-Use Acceptable 3 buildings	BREEAM In-Use Acceptable 4 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		BREEAM In-Use Not certified 39 buildings	BREEAM In-Use Not certified 39 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		EU EPC - Belgium - Label - A- 1 building	EU EPC - Belgium - Label - A- 1 building	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		EU EPC - Belgium - Label - B 3 buildings	EU EPC - Belgium - Label - B 3 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		EU EPC - Belgium - Label - B- 2 buildings	EU EPC - Belgium - Label - B- 2 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		EU EPC - Belgium - Label - B+ 3 buildings	EU EPC - Belgium - Label - B+ 3 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		EU EPC - Belgium - Label - C 5 buildings	EU EPC - Belgium - Label - C 5 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		EU EPC - Belgium - Label - C+ 3 buildings	EU EPC - Belgium - Label - C+ 3 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		EU EPC - Belgium - Label - D 1 building	EU EPC - Belgium - Label - D 1 building	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		EU EPC - Belgium - Energielabel - F 4 buildings	EU EPC - Belgium - Energielabel - F 4 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		EU EPC - Belgium - Energielabel - X 31 buildings	EU EPC - Belgium - Energielabel - X 31 buildings	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		EU EPC - Luxembourg - Label - B 1 building	EU EPC - Luxembourg - Label - B 0 building	SS 235-244, DR 30-31
V	Cert-Tot	E1-9		EU EPC - Luxembourg - Label - C 1 building	EU EPC - Luxembourg - Label - C 2 buildings	SS 235-244, DR 30-31

All certification KPIs are related to the Befimmo portfolio.

¹ External limited assurance on the 2025 data.

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EXTERNAL ASSURANCE ¹	EPRA SUSTAINABILITY PERFORMANCE MEASURES	VSME	ESRS	GRI	DATA 2025	DATA 2024	PAGE SS/DR ²
Social Performance Measures							
V	Diversity-Emp (M/F)	B8	GOV-1, S1-9	405-1	55% (M) - 45% (F)	58% (M) - 42% (F)	SS 261-263, DR 40
V	Executive Committee	B8	GOV-1, S1-9	405-1	100% (M) - 0% (F)	100% (M) - 0% (F)	SS 261-263, DR 40
V	Management	B8	GOV-1, S1-9	405-2	67% (M) - 33% (F)	75% (M) - 25% (F)	SS 261-263, DR 40
V	Other team members	B8	GOV-1, S1-9	405-2	54% (M) - 46% (F)	56% (M) - 44% (F)	SS 261-263, DR 40
V	Diversity-Pay (M/F)	B10	S1-16	405-2	24.7%	30.3%	SS 264, DR 45
V	Executive Committee	B10	S1-16	405-2	NA³	NA ³	SS 264, DR 45
V	Management	B10	S1-16	405-2	3.1%	11.0%	SS 264, DR 45
V	Other team members	B10	S1-16	405-2	27.6%	29.8%	SS 264, DR 45
V	Emp-Training	B10	S1-13, G1-3	404-1	23.6 hours/year	29.4 hours/year	SS 267, DR 43
V	Executive Committee	B10	S1-13, G1-3	404-1	4 hours/year	16 hours/year	SS 267, DR 43
V	Management	B10	S1-13, G1-3	404-1	22 hours/year	30 hours/year	SS 267, DR 43
V	Other team members	B10	S1-13, G1-3	404-1	24 hours/year	29 hours/year	SS 267, DR 43
V	Emp-Dev		S1-13	404-3	100%	100%	SS 264, DR 43
V	Executive Committee		S1-13	404-3	100%	100%	SS 264, DR 43
V	Management		S1-13	404-3	100%	100%	SS 264, DR 43
V	Other team members		S1-13	404-3	100%	100%	SS 264, DR 43
V	Emp-Turnover - New arrivals (total number)		S1-6	401-1	8	8	SS 259, DR 37
V	Emp-Turnover - New arrivals (rate)		S1-6	401-1	11.6%	11.3%	SS 259, DR 37
V	Emp-Turnover - Turnover (total number)		S1-6	401-1	10	13	SS 259, DR 36
V	Emp-Turnover - Turnover (rate)		S1-6	401-1	14.5%	18.3%	SS 259, DR 36
V	H&S Emp - Lost day rate	B9	S1-14	403-9	0.004%	0.033%	SS 268-270, DR 44
V	H&S Emp - Injury rate	B9	S1-14	403-9	0.001%⁴	0.002% ⁵	SS 268-270, DR 44
V	H&S Emp - Absentee rate	B9	S1-14	403-9	5.5%	7.3%	SS 268-270, DR 44
V	H&S Emp - Absentee rate (short term)	B9	S1-14	403-9	2.1%	2.4%	SS 268-270, DR 44
V	H&S Emp - Number of work-related fatalities	B9	S1-14	403-9	0	0	DR 44
V	H&S-Asset ⁶			416-1	90%	93%	SS 284-292, DR 48
V	H&S-Comp			416-2	4	5	SS 284-292, DR 48
Governance Performance Measures							
V	Gov-Board ⁷		GOV-1	2-9	5	5	SS 140-146, DR 47
n.a.	Gov-Select			2-10	Narrative on process	Narrative on process	SS 140
n.a.	Gov-Col			2-15	Narrative on process	Narrative on process	SS 157

¹ External limited assurance on the 2025 data.

² SS = Sustainability Statement; DR: Data Report.

³ The Executive Committee consists entirely of men.

⁴ This corresponds to one accident among the team.

⁵ This corresponds to two accidents among the team.

⁶ All buildings covered by a contract.

⁷ These are the members of the Board of Directors of Befimmo Group SA/NV.

UN Global Compact Index

As a signatory of the UN Global Compact since 2016, Befimmo fully complies with the 10 principles and discloses all actions taken within its ESG Report.

PRINCIPLES	PAGE SS/DR ¹
Human Rights	SS 251
Principle 1: Businesses should support and respect the protection of internationally proclaimed Human Rights	SS 126, 128-129, 253, 256, 274, 278-280, 286, 295, 298; DR 46, 51
Principle 2: Businesses should make sure that they are not complicit in Human Rights abuses	SS 126, 128-129, 253, 256, 274, 278-280, 286, 295, 298; DR 46, 51
Labor	SS 251
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	SS 256, 260, 278, 286, 295, 303; DR 39
Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labour	SS 256, 260, 278, 286, 295, 303; DR 39
Principle 5: Businesses should uphold the effective abolition of child labour	SS 256, 260, 278, 286, 295, 303; DR 39
Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation	SS 253, 256, 264, 270, 278, 286, 295, 298, 300; DR 46
Environment	SS 194
Principle 7: Businesses should support a precautionary approach to environmental challenges	SS 126, 128-129, 194-250; DR 26-31
Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility	SS 126, 128-129, 194-250; DR 26-31
Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies	SS 126, 128-129, 194-250; DR 26-31
Anti-Corruption	SS 302
Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery	SS 126, 253, 295, 298-299, 302; DR 51

Befimmo also developed a set of policies to cover all ten principles of the UN Global Compact. These policies are available on the corporate website of the undertaking: [Governance | Befimmo](#).

Alignment with TCFD recommendations

SUBJECT	RECOMMENDED DISCLOSURES	PAGE SS/DR ¹
Governance	a) Describe the board's oversight of climate-related risks and opportunities Management's review corporate governance	SS 151-153
	b) Describe management's role in assessing and managing climate-related risks and opportunities Management's review	SS 151-153
Strategy	a) Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term	SS 171-179, 181-193, 199-204
	b) Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning	SS 171-179, 181-193, 199-204
	c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	SS 171-179, 181-193, 199-204
Risk management	a) Describe the organisation's processes for identifying and assessing climate-related risks	SS 171-179, 181-193, 199-204
	b) Describe the organisation's processes for managing climate-related risks	SS 171-179, 181-193, 199-204
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management	SS 171-179, 181-193, 199-204
Metrics and targets	a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process	SS 131-136
	b) Disclose scope 1, scope 2, and, if appropriate, scope 3 greenhouse gas (GHG) emissions, and the related risks	SS 207; DR 27
	c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	SS 131-136, 219, 226, 233

¹ SS = Sustainability Statement; DR: Data Report.

GRI Content Index

Statement of use	Befimmo has reported the information cited in this GRI content index for the period of 1 January 2025 to 31 December 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	PAGE SS/DR ¹	EXTERNAL ASSURANCE ²	
GRI 2: General Disclosures 2021	2-1	Organizational details	SS 138-139	
	2-2	Entities included in the organization's sustainability reporting	SS 120-121, 138	
	2-3	Reporting period, frequency and contact point	SS 122, 139	
	2-4	Restatements of information	SS 122	
	2-5	External assurance	SS 308-311; DR 53-55	V
	2-6	Activities, value chain and other business relationships	SS 158-170	
	2-7	Employees	SS 254-275; DR 35-46	
	2-8	Workers who are not employees	DR 39, 44	
	2-9	Governance structure and composition	SS 140-150	
	2-10	Nomination and selection of the highest governance body	SS 140	
	2-11	Chair of the highest governance body	SS 140-141	
	2-12	Role of the highest governance body in overseeing the management of impacts	SS 141	
	2-13	Delegation of responsibility for managing impacts	SS 141	
	2-14	Role of the highest governance body in sustainability reporting	SS 151	
	2-15	Conflicts of interest	SS 157	
	2-16	Communication of critical concerns	SS 168-179	
	2-17	Collective knowledge of the highest governance body	SS 151-152	
	2-18	Evaluation of the performance of the highest governance body	NA	
	2-19	Remuneration policies	SS 154-155	
	2-20	Process to determine remuneration	SS 154-155	
	2-21	Annual total compensation ratio	DR 45	
	2-22	Statement on sustainable development strategy	SS 131-136, 158-165	
	2-23	Policy commitments	SS 125-130, 293-304	
	2-24	Embedding policy commitments	SS 125-130, 293-304	
	2-25	Processes to remediate negative impacts	SS 257-258, 279, 287-288	
	2-26	Mechanisms for seeking advice and raising concerns	SS 257-258, 279, 287-288	
	2-27	Compliance with laws and regulations	SS 120, 125-130, 293-304	
	2-28	Membership associations	SS 305	
	2-29	Approach to stakeholder engagement	SS 166-170, 181-188	
	2-30	Collective bargaining agreements	SS 260; DR 39	

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² External assurance: In the context of the GRI reporting of its sustainable development indicators, Befimmo calls upon an external consultant to carry out a limited assurance review of the non-financial data. All data marked with a V has been verified by the auditor. The report can be found on page 53 of the present Report.

GRI STANDARD	DISCLOSURE	PAGE SS/DR ¹	EXTERNAL ASSURANCE ²	
GRI 3: Material Topics 2021	3-1	Process to determine material topics	SS 181-188	
	3-2	List of material topics	SS 187	
	3-3	Management of material topics	SS 194-250, 251-292, 293-307	
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	SS 126, 128-129, 196	
	101-2	Management of biodiversity impacts	SS 240-242	
	101-4	Identification of biodiversity impacts	SS 240-242	
	101-5	Locations with biodiversity impacts	SS 240-242	
GRI 102: Climate change 2025	102-1	Transition plan for climate change mitigation	SS 211-216	
	102-2	Climate change adaptation plan	SS 217	
	102-3	Just transition	SS 211-216; DR 35-41	
	102-4	GHG emissions reduction targets and progress	SS 206-209, 219; DR 27	
	102-5	Scope 1 GHG emissions	SS 206-209; DR 27	V
	102-6	Scope 2 GHG emissions	SS 206-209; DR 27	V
	102-7	Scope 3 GHG emissions	SS 206-209; DR 27	V
	102-8	GHG emissions intensity	DR 18	V
GRI 103: Energy 2025	103-1	Energy policies and commitments	SS 126, 128-129, 196	
	103-2	Energy consumption and self-generation within the organization	SS 210-213; DR 18, 26	V
	103-3	Upstream and downstream energy consumption	SS 210-213; DR 26	
	103-4	Energy intensity	DR 18, 26	V
	103-5	Reduction in energy consumption	SS 210-213; DR 26	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	DR 6	
	201-2	Financial implications and other risks and opportunities due to climate change	SS 171-179, 181-193, 199-204	
	201-3	Defined benefit plan obligations and other retirement plans	DR 12-17	
	201-4	Financial assistance received from government	DR 51	
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	SS 281	
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	SS 302; DR 51	
	205-2	Communication and training about anti-corruption policies and procedures	SS 302-304	
	205-3	Confirmed incidents of corruption and actions taken	SS 302; DR 51	
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	DR 51	

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GRI STANDARD	DISCLOSURE	PAGE SS/DR ¹	EXTERNAL ASSURANCE ²
GRI 303: Water and Effluents 2018	303-3	Water withdrawal	SS 220-226; DR 28
	303-5	Water consumption	SS 220-226; DR 18, 28
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	SS 227-233
	306-2	Management of significant waste-related impacts	SS 227-233
	306-3	Waste generated	DR 18, 29
	306-4	Waste diverted from disposal	DR 18, 29
	306-5	Waste directed to disposal	DR 18, 29
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	SS 281-282
	308-2	Negative environmental impacts in the supply chain and actions taken	SS 279-282
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	SS 259; DR 20, 36-37
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SS 264
	401-3	Parental leave	DR 45
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	SS 264
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	SS 268-270
	403-2	Hazard identification, risk assessment, and incident investigation	SS 171-179, 181-193, 268-270
	403-3	Occupational health services	SS 268-270
	403-4	Worker participation, consultation, and communication on occupational health and safety	SS 268-270
	403-5	Worker training on occupational health and safety	SS 268-270
	403-6	Promotion of worker health	SS 268-270
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SS 268-270
	403-8	Workers covered by an occupational health and safety management system	SS 268-270; DR 44
	403-9	Work-related injuries	SS 268-270; DR 20, 44
	403-10	Work-related ill health	SS 268-270; DR 44
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	DR 20, 43
	404-2	Programs for upgrading employee skills and transition assistance programs	SS 267
	404-3	Percentage of employees receiving regular performance and career development reviews	DR 20, 43
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	SS 261-263; DR 35-41, 47
	405-2	Ratio of basic salary and remuneration of women to men	SS 264; DR 20, 45
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	SS 270; DR 46
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SS 254-275, 276-283, 284-292, 295-302
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labour	SS 254-275, 276-283, 284-292, 295-302
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	SS 254-275, 276-283, 284-292, 295-302

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GRI STANDARD	DISCLOSURE	PAGE SS/DR ¹	EXTERNAL ASSURANCE ²	
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	SS 290-291; DR 48	
	413-2	Operations with significant actual and potential negative impacts on local communities	SS 290-291	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	SS 281-282	
	414-2	Negative social impacts in the supply chain and actions taken	SS 281-282	
GRI 415: Public Policy 2016	415-1	Political contributions	SS 305, DR 52	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	SS 284-292; DR 20, 48	V
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	SS 284-292; DR 20, 48	V
GRI 417: Marketing and Labelling 2016	417-1	Requirements for product and service information and labelling	SS 235-244	
	417-2	Incidents of non-compliance concerning product and service information and labelling	DR 51	
	417-3	Incidents of non-compliance concerning marketing communications	DR 51	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	DR 51	

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Environmental metrics

Environmental indicators

• VSM E B3

• CSRD EI-5

Energy consumption and mix

ENERGY CONSUMPTION AND MIX	EPRA	GRI	EXTERNAL ASSURANCE ¹	UNITS	2025	2024	2019
Occupied portfolio area				m ²	710 304	690 238	731 620
Fuel consumption from coal and coal products				MWh	-	-	-
Fuel consumption from crude oil and petroleum products				MWh	192.78	192.78	2 477.00
Fuel consumption from natural gas				MWh	32 645.01	35 357.80	30 323.63
Fuel consumption from other fossil sources				MWh	-	-	-
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources				MWh	9 204.75	9 627.62	8 622.54
<i>Electricity from fossil sources and nuclear sources</i>				MWh	8 089.25	8 232.86	6 543.25
<i>Heat, steam, or cooling from fossil sources</i>				MWh	1 115.49	1 394.76	2 079.30
Total energy consumption from fossil sources				MWh	42 042.53	45 178.20	41 423.18
Fuel consumption from renewable sources, including biomass (comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)				MWh	-	-	-
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources				MWh	41 632.56	38 486.87	28 941.93
Consumption of self-generated non-fuel renewable energy				MWh	2 213.17	693.71	270.38
Total energy consumption from renewable sources				MWh	43 845.73	39 180.58	29 212.30
<i>Percentage of renewable sources in total energy consumption</i>				%	51%	46%	41%
Total energy consumption related to own operations				MWh	85 888.26	84 358.79	70 635.48
Non-renewable energy production				MWh	-	-	-
Renewable energy production				MWh	2 237.36	827.69	289.98
Total electricity consumption	Elec-Abs	302-1	V	MWh	51 934.98	47 413.45	35 755.55
Total district heating & cooling consumption	DH&C-Abs	302-1	V	MWh	1 115.49	1 394.76	2 079.30
Total fuel consumption	Fuels-Abs	302-1	V	MWh	32 837.79	35 550.58	32 800.64

ENERGY INTENSITY PER NET REVENUE AND M ²	EPRA	GRI	UNITS	2025	2024	Change Y/Y (%)
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors			MWh/€ thousand	0.49	0.53	-8%
Building energy intensity	Energy-Int	302-3	MWh/m ²	0.12	0.12	-1%

¹ External limited assurance on the 2025 data.

Gross scopes 1, 2, 3 and total GHG emissions

GROSS SCOPES 1, 2 AND 3 AND TOTAL GHG EMISSIONS				EPRA	GRI	EXTERNAL ASSURANCE ¹	UNITS	2025	2025	2024	2024	2019	2019
								LOCATION-BASED	MARKET-BASED	LOCATION-BASED	MARKET-BASED	LOCATION-BASED	MARKET-BASED
Scope 1 GHG emissions							† CO _{2e}	1 044.31	1 044.31	941.35	941.35	1 212.47	1 212.47
1.1	Company facilities - Gas and fuel	GHG-Dir-Abs	305-1	V	† CO _{2e}		585.96	585.96	585.60	585.60	690.79	690.79	
1.2	Refrigerant leakage	GHG-Dir-Abs	305-1	V	† CO _{2e}		377.60	377.60	243.74	243.74	272.10	272.10	
1.3	Company vehicles	GHG-Dir-Abs	305-1	V	† CO _{2e}		80.75	80.75	112.01	112.01	249.58	249.58	
<i>Percentage of scope 1 GHG emissions from regulated emission trading schemes</i>							%	0.00	0.00	0.00	0.00	0.00	0.00
Scope 2 GHG emissions							† CO _{2e}	960.58	88.19	973.43	310.80	767.34	91.58
2.1	Electricity and Heat	GHG-Indir-Abs	305-2	V	† CO _{2e}		951.18	79.69	963.43	302.80	766.09	90.33	
2.2	Electricity - Company vehicles			V	† CO _{2e}		9.40	8.50	10.00	8.00	1.25	1.25	
Significant scope 3 GHG emissions							† CO _{2e}	257 926.53	250 428.33	313 623.74	306 816.73	298 973.46	291 655.42
3.1	Purchased goods and services	GHG-Indir-Abs	305-3		† CO _{2e}		5 931.00	5 931.00	5 560.00	5 560.00	6 700.75	6 700.75	
3.2	Capital goods	GHG-Indir-Abs	305-3		† CO _{2e}		235 833.00	235 833.00	293 198.65	293 198.65	247 810.46	247 810.46	
3.3	Fuel- and energy-related activities	GHG-Indir-Abs	305-3	V	† CO _{2e}		140.50	112.61	133.23	115.97	90.79	96.32	
3.3	Fuel- and energy-related activities - Company vehicles			V	† CO _{2e}		18.43	18.43	25.73	25.73	207.14	207.14	
3.4	Upstream transportation and distribution	GHG-Indir-Abs	305-3		† CO _{2e}		Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	
3.5	Waste generated in operations	GHG-Indir-Abs	305-3	V	† CO _{2e}		8.31	8.31	13.80	13.80	60.74	60.74	
3.5	Construction and demolition waste				† CO _{2e}		5.81	5.81	6.75	6.75	377.78	377.78	
3.6	Business travel	GHG-Indir-Abs	305-3		† CO _{2e}		7.00	7.00	9.00	9.00	32.81	32.81	
3.7	Employee commuting	GHG-Indir-Abs	305-3		† CO _{2e}		60.00	60.00	116.00	116.00	38.75	38.75	
3.8	Upstream leased assets	GHG-Indir-Abs	305-3	V	† CO _{2e}		420.32	222.65	452.89	224.69	335.53	206.32	
3.9	Downstream transportation and distribution	GHG-Indir-Abs	305-3		† CO _{2e}		Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	
3.10	Processing of sold products	GHG-Indir-Abs	305-3		† CO _{2e}		Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	
3.11	Use of sold products	GHG-Indir-Abs	305-3		† CO _{2e}		226.00	221.00	0.00	0.00	27 139.58	26 567.63	
3.12	End-of-life treatment of sold products	GHG-Indir-Abs	305-3		† CO _{2e}		515.75	516.00	0.00	0.00	1 302.60	1 302.60	
3.13	Downstream leased assets - Energy	GHG-Indir-Abs	305-3	V	† CO _{2e}		12 832.59	5 564.70	12 734.99	6 173.44	13 319.87	6 697.46	
3.13	Downstream leased assets - Refrigerant leakage			V	† CO _{2e}		1 927.82	1 927.82	1 372.70	1 372.70	1 556.67	1 556.67	
3.14	Franchises	GHG-Indir-Abs	305-3		† CO _{2e}		Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	Excluded (not relevant)	
3.15	Investments	GHG-Indir-Abs	305-3		† CO _{2e}		0.00	0.00	0.00	0.00	0.00	0.00	
Total GHG emissions							† CO _{2e}	259 931.42	251 560.83	315 538.51	308 068.88	300 953.27	292 959.48

¹ External limited assurance on the 2025 data.

GHG EMISSIONS PER NET REVENUE	UNITS	2025	2024	Change Y/Y (%)
Total GHG emissions (location-based) per net revenue	t CO ₂ e/€ thousand	1.50	2.00	-25%
Total GHG emissions (market-based) per net revenue	t CO ₂ e/€ thousand	1.45	1.95	-26%

• VSME B6

• CSRD E3-4

Water consumption

WATER CONSUMPTION	EPRA	GRI	EXTERNAL ASSURANCE ¹	UNITS	2025	2024	2019
Occupied portfolio area				m ²	710 304	690 238	731 620
Water withdrawal	Water-Abs	303-3-a		m ³	169 758.01	160 778.49	138 846.95
Water consumption	Water-Abs	303-5-a	V	m ³	169 758.01	160 778.49	138 846.95
<i>of which water purchase</i>				m ³	152 619.62	148 502.07	128 730.39
<i>of which water reuse (greywater and/or blackwater)</i>				m ³	0.00	0.00	0.00
<i>of which water capture (rainwater)</i>				m ³	10 648.51	9 758.86	6 571.03
<i>of which water extraction (groundwater)</i>				m ³	6 489.88	2 517.56	3 545.53
Water consumption intensity (based on occupied area)	Water-Int		V	m ³ /m ²	0.24	0.23	0.19
Water consumption in areas at water risk, including areas of high-water stress				m ³	169 758.01	160 778.49	138 846.95
Water recycled and reused				m ³	0.00	0.00	0.00
Water stored				m ³	10 648.51	9 758.86	6 571.03

• VSME B5

• CSRD E4-5

Biodiversity

BIODIVERSITY	EPRA	GRI	UNITS	2025	2024	2019
Total portfolio area			m ²	758 489	746 227	802 490
Owned sites near a biodiversity sensitive area		101-5	m ²	0	0	0

¹ External limited assurance on the 2025 data.

Waste outflows

The 2025 waste KPIs are not comparable with those reported in previous years, due to a revision of the m³/kg conversion factor applied by the service provider in 2025.

WASTE OUTFLOWS	EPRA	GRI	UNITS	2025	2024
Occupied portfolio area			m ²	710 304	690 238
Total waste generated			Tonnes	1 650.28	2 090.71
Hazardous waste					
Diverted from disposal	Waste-Abs	306-4	Tonnes	19.33	12.10
Diverted from disposal due to preparation for reuse	Waste-Abs	306-4	Tonnes	0.00	0.00
Diverted from disposal due to recycling	Waste-Abs	306-4	Tonnes	19.33	12.10
Diverted from disposal due to other recovery operations	Waste-Abs	306-4	Tonnes	0.00	0.00
Non-hazardous waste					
Diverted from disposal	Waste-Abs	306-4	Tonnes	1 630.95	2 078.60
Diverted from disposal due to preparation for reuse	Waste-Abs	306-4	Tonnes	0.00	0.00
Diverted from disposal due to recycling	Waste-Abs	306-4	Tonnes	865.87	887.96
Diverted from disposal due to other recovery operations	Waste-Abs	306-4	Tonnes	765.08	1 190.64
Hazardous waste					
Directed to disposal	Waste-Abs	306-5	Tonnes	0.00	0.00
Directed to disposal by incineration	Waste-Abs	306-5	Tonnes	0.00	0.00
Directed to disposal by landfilling	Waste-Abs	306-5	Tonnes	0.00	0.00
Directed to disposal by other disposal operations	Waste-Abs	306-5	Tonnes	0.00	0.00
Non-hazardous waste					
Directed to disposal	Waste-Abs	306-5	Tonnes	0.00	0.00
Directed to disposal by incineration	Waste-Abs	306-5	Tonnes	0.00	0.00
Directed to disposal by landfilling	Waste-Abs	306-5	Tonnes	0.00	0.00
Directed to disposal by other disposal operations	Waste-Abs	306-5	Tonnes	0.00	0.00
Non-recycled waste			Tonnes	765.08	1 190.64
Percentage of non-recycled waste			%	46%	57%
Total amount of hazardous waste			Tonnes	19.33	12.10
Total amount of radioactive waste			Tonnes	0.00	0.00

Certification

BREEAM

This table represents the BREEAM certifications for all individual buildings within building sites.

The number of non-certified buildings for the BREEAM New Construction/Refurbishment can be explained by the fact that some buildings have integrated the Befimmo portfolio in the past without being certified during the (re)development phase.

As the construction or (re)development phase is long gone, it makes no sense to have them certified in the New Construction/Refurbishment phase. However, all (re)development projects are now being certified without exception, in order to obtain a BREEAM Outstanding for all projects.

BUILDINGS UNDER CONSTRUCTION		BREEAM NEW CONSTRUCTION / REFURBISHMENT	
RATING	EPRA	SURFACE (M ²)	# BUILDINGS
Outstanding	Cert-Tot	21 412	1
Not certified	Cert-Tot	20 121	2
Total	Cert-Tot	41 533	3

BUILDINGS IN OPERATION		BREEAM NEW CONSTRUCTION / REFURBISHMENT ¹		BREEAM IN-USE ²	
RATING	EPRA	SURFACE (M ²)	# BUILDINGS	SURFACE (M ²)	# BUILDINGS
Outstanding	Cert-Tot	72 655	5	0	0
Excellent	Cert-Tot	70 938	5	249 023	15
Very Good	Cert-Tot	71 189	7	0	0
Good	Cert-Tot	3 066	2	76 810	1
Pass	Cert-Tot	0	0	137 917	7
Acceptable	Cert-Tot	0	0	32 109	3
Not certified	Cert-Tot	519 462	46	241 451	39
Total	Cert-Tot	737 310	65³	737 310	65³

¹ Design certificates are not included, only Post Construction certificates.

² Among these buildings, a large part has been certified BREEAM In-Use in 2010 and 2011, but certificates are no longer valid.

³ Befimmo portfolio.

Energy performance certificates

BUILDINGS IN OPERATION	EPRA	RATING	SURFACE (M²)	# BUILDINGS
EU EPC - Belgium - Brussels - Label	Cert-Tot	A-	16 983	1
	Cert-Tot	B	30 490	3
	Cert-Tot	B-	23 743	2
	Cert-Tot	B+	43 583	3
	Cert-Tot	C	139 923	5
	Cert-Tot	C+	27 341	3
	Cert-Tot	D	1 724	1
EU EPC - Belgium - Flanders - Energielabel	Cert-Tot	Not certified	126 483	3
	Cert-Tot	F	15 880	4
	Cert-Tot	X	199 072	32
EU EPC - Belgium - Wallonia - No label	Cert-Tot	Not certified	0	0
	Cert-Tot	Not certified	76 217	6
EU EPC - Luxembourg - Label	Cert-Tot	B	11 944	1
	Cert-Tot	C	4 885	1
	Cert-Tot	Not certified	0	0
Total	Cert-Tot	Not certified	202 700	9
Total	Cert-Tot		737 310	65¹

¹ Befimmo portfolio.

Environmental methodology

The environmental methodology has been updated compared with the previous reporting year. The main methodological changes relate to estimation methods for missing data, the allocation of emissions between GHG scopes, and the source of emission factors used for the calculation of greenhouse gas emissions. The sections hereafter describe the methodology applied for the current reporting year.

Data management

Reporting perimeter

The reporting perimeter includes the operational floor area of buildings in operation during the reporting year.

Specific consumption (kWh/m²) and greenhouse gas emissions intensity (kg CO₂e/m²)

Specific energy consumption and GHG emissions intensity indicators are calculated based on the annualised occupancy rate of the buildings.

Corrections

Additional historical data (complete or partial) obtained after the publication of the previous ESG Report were verified and integrated into the dataset.

These updates may result from:

- The correction of missing or incorrect historical data;
- The receipt of credit notes;
- Adjustment invoices received after the publication of the previous Report.

These adjustments may therefore lead to differences compared with previously published data.

Historical data may also be updated to reflect the portfolio perimeter applicable to the reporting year.

Estimation Methods for Missing Energy Consumption Data

When energy consumption data are unavailable, estimation methods are applied to reconstruct datasets required for the calculation of greenhouse gas (GHG) emissions.

- The gap-filling method is used to complete short periods of missing data using consumption values observed immediately before and after the missing period.
- Extrapolation is used when longer periods of data are missing and consists of projecting consumption based on trends observed during comparable periods for the same asset.

- The indexation method relies on reference energy intensity indicators (e.g. kWh/m²) determined based on building characteristics such as asset type, location and floor area.
- Adaptive indexation adjusts these benchmarks by incorporating partial real consumption data available for the asset in order to improve the representativeness and accuracy of the estimation.

The following datasets are not subject to extrapolation, and only measured data are reported: on-site renewable energy production.

The following point highlights specific methodological considerations and data limitations that should be taken into account when interpreting the environmental indicators presented in this Report.

- Scope 3.1 Purchased Goods and Services
Data for the 2019 base year were unavailable and were therefore estimated using 2023 data, which represents the most recent year for which complete information was available.

Accounting for Greenhouse Gas Emissions (GHG)

Befimmo used the methodology of “The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)” to collect activity data and calculate emissions. GHG emissions are categorised by scopes 1, 2 and 3 and are typically calculated following this simplified formula:

Activity data (kWh, kg, spend, km, etc.) X Emissions factor (t CO₂e / kWh, kg, spend, km, etc.) = Emissions (t CO₂e).

Activity data are mostly based on actual consumption data or spend. Emission factors are typically published by government agencies and industry frameworks.

Scope 1

Scope 1 emissions are direct GHG emissions that physically occur at the properties from sources or equipment owned or controlled by portfolio companies. Scope 1 emissions are typically from the following sources:

- Generation of electricity or heat from combustion of fuels in owned or controlled boilers;
- Combustion of fuels in owned or controlled vehicles;
- Fugitive emissions from the use of refrigerants and air-conditioning equipment.

Scope 1.1 Fuels (gas, heating oil) for heating purposes

The emissions calculation method is based on fuel consumption. Data on fuel consumption is largely automated and comes, in order, from the network operator, then from the energy suppliers, automated meter reading.

Scope 1.2 Fugitive emissions from the use of refrigerant gases

The emissions calculation methodology is based on estimate refrigerant gases losses (amount and type of refrigerant gases).

Fugitive emissions are estimate based on the following parameters:

- Equipment inventory (no extrapolation for buildings without inventory);
- Inspection reports;
- Default annual loss coefficient of 15% if no inspection report (ADEME recommendations).

Scope 1.3 Company vehicles

The emissions calculation method is based on vehicles consumption (gasoline and diesel).

Scope 2

Scope 2 emissions are indirect GHG emissions from the generation of the amount of energy consumed for property operations. Scope 2 emissions physically occur at the locations of energy providers. The emission calculation method is based on estimated electricity and heat consumption. Data on electricity and heat consumption is largely automated and comes, in order, from the network operator, then from the energy suppliers, automated meter reading.

Scope 2 emissions are calculated based on electricity consumption, including electricity used for building operations and for charging company electric vehicles, as well as district heating where applicable.

Scope 3

Scope 3 emissions include indirect emissions from upstream and downstream activities related to property operations, including activities from suppliers, tenants and other value-chain partners.

Scope 3.1 Purchased goods and services

The method used to calculate the GHG emissions related to "Purchased Goods & Services", is the GHG Protocol's spend-based method. This method uses monetary emission factors to estimate emissions from goods and services acquired by corporate entities. An emission factor is assigned (with exclusion of irrelevant categories like financial and fiscal charges, and exclusion of categories that are already included in other scope categories of the carbon footprint, like energy expenditures) to each expenditure categories. The perimeter includes all purchased goods and services of the corporate unit, and works related to the operation of buildings held by Befimmo, Silversquare and Sparks.

The method used to calculate the GHG emissions related to water is based on water consumption (m³). Data on water consumption is mainly obtained from meter readings provided by maintenance companies.

Scope 3.2 Capital goods

Capital goods emissions include emissions from major renovations, developments and construction of buildings by Befimmo, as well as the acquisition of new buildings. Emissions are allocated to the year of delivery of the project or to the year of acquisition of the building.

Emissions from major renovations and construction projects were estimated using project-specific LCA studies, or generic LCA emission factors from scientific literature (ScienceDirect). These emission factors are applied to the gross leasable area (m²).

Emissions from minor renovations were estimated using generic emission factors (ScienceDirect) applied to the gross leasable area of the portfolio.

For acquisitions, Befimmo accounts for embodied emissions. Emissions are allocated based on Befimmo's part in the projected lifetime of the building. An emission factor of 0.65 t CO₂e/m² (ADEME base carbone, bâtiment de bureaux) has been used to estimate embodied emissions.

Scope 3.3 Fuel- and energy-related activities (not included in scopes 1 or 2)

The GHG emissions related to "Fuel- and energy-related activities" include, as defined by the GHG Protocol, the extraction, production and transportation of fuels and energy purchased or acquired by the reporting company in the reporting year, not already accounted for in scope 1 or scope 2. In the case of Befimmo, this includes:

- Upstream emissions of purchased fuels;
- Transmission and distribution (T&D) losses reported by the end user.

Scope 3.5 Waste

The emission calculation method is based on quantity of waste, waste type and the treatment method. Data on operational waste is available from the waste management company. Data on construction waste for works is available from contractors.

Scope 3.6 Business travel

The emissions calculation method is based on distance.

Scope 3.7 Employee commuting

The emissions calculation method is based on distance.

Scope 3.8 Upstream leased assets

This category includes the emissions resulting from the energy consumption of buildings leased by Silversquare.

Scope 3.11 Use of sold products

This category includes the emissions resulting from the energy use of buildings sold during the reporting year over their expected remaining operational lifetime.

Lifetime emissions = Annual building emissions × (60 – building age at the time of sale), assuming a total building lifetime of 60 years.

Scope 3.12 End-of-life treatment of sold products

This category includes the future end-of-life emissions from sold buildings. Emissions are estimated using life-cycle assessment (LCA) emission factors from scientific literature (ScienceDirect) applied to the building floor area.

Scope 3.13 Downstream leased assets

This category includes the emissions resulting from the energy consumption of whole tenant-controlled buildings and tenant occupied spaces of landlord-controlled buildings. This covers: Natural gas consumption, fuel consumption, heat consumption and electricity consumption, refrigerants.

Scope 3.15 Investments

The emission calculation method is based on the capital invested.

Emission allocation methodology

GHG emissions are allocated between landlord and tenant activities based on the billing entity of the meter and the type of supplied area. The allocation factors applied are presented in the table hereafter.

Billing entity of the meter	Supplied area	Emission allocation rule	GHG scope
Tenant	All	Emissions × 100% (tenant)	Scope 3
Landlord	Common	Emissions × 100% (landlord)	Scope 1/2
	Private	Emissions × Common area ratio ¹ (landlord)	Scope 1/2
Landlord	Private	Emissions × (1 - Common area ratio) (tenant)	Scope 3

¹ Common area ratio by property type from GRESB (if the space area is not available): 25%

Social metrics¹

Social indicators

• VSMC BB

• CSRD SI-6

Characteristics of undertaking's employees

EMPLOYEES	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Employee total (#)		2-7		69	71
Employee total (average #)				69	71

EMPLOYEES BY GENDER	EPRA	GRI	EXTERNAL ASSURANCE ²	2025	2024
Women (#)		2-7, 405-1	V	31	30
Men (#)		2-7, 405-1	V	38	41
Women (%)		2-7, 405-1	V	45%	42%
Men (%)		2-7, 405-1	V	55%	58%

EMPLOYEES BY REGION	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Belgium (#)		2-7		69	71
Belgium (%)		2-7		100%	100%

EMPLOYEES BY NATIONALITY	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Nationalities among team members (#)				6	5
Nationalities among team members (%)				9%	7%

¹ These data include the team members of Befimmo Real Estate Group SRL/BV and Befimmo Property Services SA/NV.

² External limited assurance on the 2025 data.

GLOBAL TURNOVER	EPRA	GRI	EXTERNAL ASSURANCE ¹	2025	2024
Turnover (#)	Emp-Turnover	401-1	V	10	13
Turnover (%)	Emp-Turnover	401-1	V	14%	18%

TURNOVER BY GENDER	EPRA	GRI	EXTERNAL ASSURANCE ¹	2025	2024
Women (#)	Emp-Turnover	401-1	V	3	4
Men (#)	Emp-Turnover	401-1	V	7	9
Women (%)	Emp-Turnover	401-1	V	4%	6%
Men (%)	Emp-Turnover	401-1	V	10%	13%

TURNOVER BY AGE	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Average age				47	40
Under 30 years (#)	Emp-Turnover	401-1		0	1
Between 30 and 50 years (#)	Emp-Turnover	401-1		5	12
Over 50 years (#)	Emp-Turnover	401-1		5	0
Under 30 years (%)	Emp-Turnover	401-1		0%	1%
Between 30 and 50 years (%)	Emp-Turnover	401-1		7%	17%
Over 50 years (%)	Emp-Turnover	401-1		7%	0%

TURNOVER BY REGION	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Belgium (#)	Emp-Turnover	401-1		10	13
Belgium (%)	Emp-Turnover	401-1		14%	18%

TURNOVER SPLIT	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Voluntary leaves (#)	Emp-Turnover	401-1		7	12
Dismissals (#)	Emp-Turnover	401-1		2	1
Retirements (#)	Emp-Turnover	401-1		1	0
Voluntary leaves (%)	Emp-Turnover	401-1		10%	17%
Dismissals (%)	Emp-Turnover	401-1		3%	1%
Retirements (%)	Emp-Turnover	401-1		1%	0%

¹ External limited assurance on the 2025 data.

GLOBAL ARRIVALS	EPRA	GRI	EXTERNAL ASSURANCE¹	2025	2024
Arrivals (#)	Emp-Turnover	401-1	V	8	8
Arrivals (%)		401-1	V	12%	11%
ARRIVALS BY GENDER	EPRA	GRI	EXTERNAL ASSURANCE¹	2025	2024
Women (#)	Emp-Turnover	401-1	V	4	6
Men (#)	Emp-Turnover	401-1	V	4	2
Women (%)	Emp-Turnover	401-1	V	6%	8%
Men (%)	Emp-Turnover	401-1	V	6%	3%
ARRIVALS BY AGE	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Average age				33	35
Under 30 years (#)	Emp-Turnover	401-1		4	3
Between 30 and 50 years (#)	Emp-Turnover	401-1		4	4
Over 50 years (#)	Emp-Turnover	401-1		0	1
Under 30 years (%)	Emp-Turnover	401-1		6%	4%
Between 30 and 50 years (%)	Emp-Turnover	401-1		6%	6%
Over 50 years (%)	Emp-Turnover	401-1		0%	1%
ARRIVALS BY REGION	EPRA	GRI STANDARD	EXTERNAL ASSURANCE	2025	2024
Belgium (#)	Emp-Turnover	401-1		8	8
Belgium (%)	Emp-Turnover	401-1		12%	11%
RETENTION	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Employee retention rate (%)				97%	93%
SENIORITY	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Average seniority (years)				7.79	6.53
Executive Committee				2.60	2.88
Management				8.98	8.45
Other team members				7.67	6.76

¹ External limited assurance on the 2025 data.

CONTRACT TYPE	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Permanent employees (#)		2-7, 405-1		69	71
Women (#)		2-7, 405-1		31	30
Men (#)		2-7, 405-1		38	41
Women (%)		2-7, 405-1		45%	42%
Men (%)		2-7, 405-1		55%	58%
Temporary employees (#)		2-7, 405-1		0	0
Women (#)		2-7, 405-1		0	0
Men (#)		2-7, 405-1		0	0
Women (%)		2-7, 405-1		0%	0%
Men (%)		2-7, 405-1		0%	0%
Full-time employees (#)		2-7, 405-1		62	64
Women (#)		2-7, 405-1		25	23
Men (#)		2-7, 405-1		37	41
Women (%)		2-7, 405-1		40%	32%
Men (%)		2-7, 405-1		60%	58%
Part-time employees (#)		2-7, 405-1		7	7
Women (#)		2-7, 405-1		6	7
Men (#)		2-7, 405-1		1	0
Women (%)		2-7, 405-1		86%	100%
Men (%)		2-7, 405-1		14%	0%
Non-guaranteed hours employees (#)		2-7		0	0
Women (#)		2-7		0	0
Men (#)		2-7		0	0
Women (%)		2-7		0%	0%
Men (%)		2-7		0%	0%
Workers who are not employees (#)		2-8		11	9
Women (#)		2-8		1	0
Men (#)		2-8		10	9
Women (%)		2-8		9%	0%
Men (%)		2-8		91%	100%
Trainees (#)				1	0

• CSRD S1-7

Characteristics of non-employee workers in the undertaking's own workforce

NON-EMPLOYED TEAM MEMBERS	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Non-employees in own workforce (#)				11	9
Women (#)				1	0
Men (#)				10	9
Non-employees in own workforce - self-employed people (#)		2-8		11	9
Women (#)				1	0
Men (#)				10	9
Non-employees in own workforce - people provided by undertakings primarily engaged in employment activities (#)		2-8		11	9
Women (#)				1	0
Men (#)				10	9

• VSME B10

• CSRD S1-8

Collective bargaining coverage and social dialogue

COLLECTIVE BARGAINING AGREEMENT	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Employees covered by a collective bargaining agreement (%)		2-30		100%	100%
Non-employee workers covered by a collective bargaining agreement (%)		2-30		0%	100%
Employees working in establishments with workers' representatives (%)		2-30		0	0

• CSRD S1-9

Diversity metrics

EMPLOYEES BY AGE	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Under 30 years (#)		2-7		8	7
Between 30 and 50 years (#)		2-7		45	43
Over 50 years (#)		2-7		16	21
Under 30 years (%)		2-7		12%	10%
Between 30 and 50 years (%)		2-7		65%	60%
Over 50 years (%)		2-7		23%	30%

EMPLOYEES BY JOB CATEGORY	EPRA	GRI	EXTERNAL ASSURANCE ¹	2025	2024
Board of Directors (#) ²		2-7	V	5	5
Executive Committee (#)		2-7		6	2
Management (#)		2-7		6	8
Other team members (#)		2-7		63	63

On 31 December 2025, Befimmo counts 69 members within its team (excluding external consultants and the Executive Committee). Management represents 9% of the total workforce. The Executive Committee are not taken into account as they are acting on behalf of a company.

• VSME C5

WORKFORCE DIVERSITY BY GENDER PER JOB CATEGORY	EPRA	GRI	EXTERNAL ASSURANCE ¹	2025	2024
Global gender balance M/F		405-1		55% (M) - 45% (F)	58% (M) - 42% (F)
Executive Committee (#)				6	2
Executive Committee (%) ³				NA	NA
Women (#)				0	0
Men (#)				6	2
Women (%)	Diversity-Emp	405-1	V	0%	0%
Men (%)	Diversity-Emp	405-1	V	100%	100%
Gender ratio (female/male)				0:1	0:1
Management (#)				6	8
Management (%)				9%	11%
Women (#)				2	2
Men (#)				4	6
Women (%)	Diversity-Emp	405-1	V	33%	25%
Men (%)	Diversity-Emp	405-1	V	67%	75%
Gender ratio (female/male)				1:2	1:3
Other team members (#)				63	63
Other team members (%)				91%	89%
Women (#)				29	28
Men (#)				34	35
Women (%)	Diversity-Emp	405-1	V	46%	44%
Men (%)	Diversity-Emp	405-1	V	54%	56%
Gender ratio (female/male)				4:5	4:5

¹ External limited assurance on the 2025 data.

² These are the members of the Board of Directors of Befimmo Group SA/NV.

³ The Executive Committee members are acting on behalf of a company.

WORKFORCE DIVERSITY BY AGE PER JOB CATEGORY	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Global average age				42	43
Executive Committee (average age)				48	49
Under 30 years (#)				0	0
Between 30 and 50 years (#)				5	2
Over 50 years (#)				1	0
Under 30 years (%)		405-1		0%	0%
Between 30 and 50 years (%)		405-1		83%	100%
Over 50 years (%)		405-1		17%	0%
Management (average age)				41	42
Under 30 years (#)				0	0
Between 30 and 50 years (#)				6	6
Over 50 years (#)				0	2
Under 30 years (%)		405-1		0%	0%
Between 30 and 50 years (%)		405-1		100%	75%
Over 50 years (%)		405-1		0%	25%
Other team members (average age)				43	43
Under 30 years (#)				8	7
Between 30 and 50 years (#)				39	37
Over 50 years (#)				16	19
Under 30 years (%)		405-1		13%	11%
Between 30 and 50 years (%)		405-1		62%	59%
Over 50 years (%)		405-1		25%	30%

• VSM E BIO

• CSRD SI-10

Adequate wages

WAGE AND COMPENSATION	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Employees who are paid an adequate wage according to applicable benchmarks and country (#)				69	71
Employees who are paid an adequate wage according to applicable benchmarks and country (%)				100%	100%

• CSRD S1-11

Social protection

SOCIAL PROTECTION	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Employees in own workforce covered by social protection, through public programs or through benefits offered, against loss of income due to sickness (#)				69	71
Employees in own workforce covered by social protection, through public programs or through benefits offered, against loss of income due to unemployment starting from when own worker is working for undertaking (#)				100%	100%
Employees in own workforce covered by social protection, through public programs or through benefits offered, against loss of income due to employment injury and acquired disability (#)				100%	100%
Employees in own workforce covered by social protection, through public programs or through benefits offered, against loss of income due to parental leave (#)				4	3
Employees in own workforce covered by social protection, through public programs or through benefits offered, against loss of income due to retirement (#)				0	0
Employees who are not covered by social protection (#)				0	0
Employees who are not covered by social protection (%)				0%	0%

• CSRD S1-12

Persons with disabilities

PERSONS WITH DISABILITIES	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Team members with disabilities (#)		405-1		1	1
Team members with disabilities (%)		405-1		1%	1%

WORKFORCE TRAINING AND DEVELOPMENT	EPRA	GRI	EXTERNAL ASSURANCE ¹	2025	2024
Employees receiving annual appraisal by gender				100%	100%
Women (%)	Emp-Dev	404-3	V	100%	100%
Men (%)	Emp-Dev	404-3	V	100%	100%
Employees receiving annual appraisal by job category					
Executive Committee (%)	Emp-Dev	404-3	V	100%	100%
Management (%)	Emp-Dev	404-3	V	100%	100%
Other team members (%)	Emp-Dev	404-3	V	100%	100%
Average hours of training per team member (hours/emp)	Emp-Dev	404-3	V	23.6 h/emp	29.4 h/emp
Hours of training per team member by gender					
Women (total hours)	Emp-Training	404-1	V	752 h	802 h
Men (total hours)	Emp-Training	404-1	V	868 h	1 291 h
Hours of training per team member by job category					
Executive Committee (average hours)	Emp-Training	404-1	V	4 h	16 h
Management (average hours)	Emp-Training	404-1	V	22 h	30 h
Other team members (average hours)	Emp-Training	404-1	V	24 h	29 h
Training expenses (€)				€783.36	€737.74
Permanent team members trained per year (#)				69	71
Permanent team members trained per year (%)				100%	100%
Internal mobility cases (#)				5	0
Internal promotion cases (#)				1	3

¹ External limited assurance on the 2025 data.

Health and safety metrics

WORKFORCE HEALTH AND SAFETY	EPRA	GRI	EXTERNAL ASSURANCE ¹	2025	2024
Total hours worked (hours)		403-9		107 515	110 380
Employees covered by medical insurance or health and safety management system (%)		403-8		100%	100%
Non-employees covered by medical insurance or health and safety management system (%)				0.0%	0.0%
First-aiders, given annual refresher training (#)				3	4
Level-3 prevention advisor (#)				1	1
Annual risk study (#)				1	1
Annual safety-related training (hours)				76	58
Absentee rate - short term (%) ²	H&S Emp	403-9	V	2.1%	2.4%
Absentee rate - total (%)	H&S Emp	403-9	V	5.5%	7.3%
Injury rate (%)	H&S Emp	403-9	V	0.001% ³	0.002% ⁴
Injury rate for non-employees (%)		403-9		0.0%	0.0%
Lost day rate (%)	H&S Emp	403-9	V	0.004%	0.033%
Lost day rate for non-employees (%)		403-9		0.0%	0.0%
Days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health (#)		403-9		0.5	7
Recordable work-related accidents (#)		403-9		1	2
Recordable work-related accidents (%)		403-9		1.4%	2.8%
Work-related accidents with serious consequences (excluding fatalities) (#)		403-9		0	0
Work-related accidents with serious consequences (excluding fatalities) (%)		403-9		0%	0.0%
Work-related fatalities (#)	H&S Emp	403-9, 403-10	V	0	0
Work-related fatalities (%)	H&S Emp	403-9, 403-10	V	0%	0.0%
Fatalities in own workforce as result of work-related injuries and work-related ill health (#)	H&S Emp	403-9, 403-10		0	0
Recordable work-related ill health (#)		403-10		0	0

¹ External limited assurance on the 2025 data.

² Compared with the average rate of 3.18% for Belgium (source: [SD Worx](#)).

³ This corresponds to one accident among the team.

⁴ This corresponds to two accidents among the team.

• CSRD S1-15

Work-life balance metrics

FAMILY-RELATED LEAVE	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Entitled employees that took family-related leave (%)		401-3		20.3%	27.5%
Women (%)		401-3		15.9%	13.5%
Men (%)		401-3		4.3%	14.0%
Employees that took family-related leave over the year (%)		401-3		20.3%	27.5%
Women (%)		401-3		15.9%	13.5%
Men (%)		401-3		4.3%	14.0%
Return to work after parental leave (%)		401-3		98.9%	100%

Family-related leave includes maternity leave, paternity leave, parental leave, and carers' leave that is available under national law or collective agreements.

All employees are entitled to family-related leaves through social policy and (or) collective bargaining agreements.

• VSME B10

• CSRD S1-16

Remuneration metrics (pay gap and total remuneration)

REMUNERATION	EPRA	GRI	EXTERNAL ASSURANCE ¹	2025	2024
Gender pay gap (%) (women/men)	Diversity-Pay	405-2	V	24.7%	30.3%
Executive Committee (%)	Diversity-Pay	405-2	V	NA ²	NA ²
Management (%)	Diversity-Pay	405-2	V	3.1%	11.0%
Other team members (%)	Diversity-Pay	405-2	V	27.6%	29.8%
Annual total remuneration ratio (%)		2-21		1.9%	1.8%
Change in the annual total remuneration ratio (%)		2-21		+0.1%	-0.1%

¹ External limited assurance on the 2025 data.

² The Executive Committee consists entirely of men.

Incidents, complaints and severe Human Rights impacts

INCIDENTS OF DISCRIMINATION	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Discrimination incidents related to equal opportunities (#)		406-1		0	0
Harassment incidents (#)		406-1		0	0
Complaints filed through channels for people in own workforce to raise concerns (#)		2-25		0	0
Complaints filed to National Contact Points for OECD Multinational Enterprises (#)				0	0
Material fines, penalties, and compensation for damages as result of violations regarding social and Human Rights factors (€)				0	0
Severe Human Rights issues and incidents connected to own workforce (#)				0	0
Severe Human Rights issues and incidents connected to own workforce that are cases of non-respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises (#)				0	0
Material fines, penalties, and compensation for severe Human Rights issues and incidents connected to own workforce (€)				0	0
Child labour issues (#)				0	0
Forced labour issues (#)				0	0
Privacy issues (#)				0	0

No severe Human Rights issues and incidents connected to own workforce have occurred.

Employee satisfaction

EMPLOYEE SATISFACTION	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Global satisfaction rate (%)				88%	81%
Strike action days (#)				0	0

Board metrics (Befimmo Group SA/NV)

BOARD DIVERSITY BY GENDER	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Women (#)	Gov-Board		V	0	0
Men (#)	Gov-Board		V	5	5
Women (%)		405-1		0%	0%
Men (%)		405-1		100%	100%
Gender diversity ratio				0:1	0:1

BOARD DIVERSITY BY NATIONALITY	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Nationalities among Board members (#)		405-1		2	2
Other nationalities among Board members (%)		405-1		20%	20%

BOARD DIVERSITY BY AGE	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Under 30 years (#)				0	0
Between 30 and 50 years (#)				3	3
Over 50 years (#)				2	2
Under 30 years (%)		405-1		0%	0%
Between 30 and 50 years (%)		405-1		60%	60%
Over 50 years (%)		405-1		40%	40%

BOARD INDEPENDENCE	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Independent Board members (#)				3	3
Independent Board members (%)				60%	60%

Supplier metrics

RESPONSIBLE SUPPLY CHAIN	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Active suppliers who approved the Supplier Code of Conduct (%)				100%	57%

Tenant metrics

TENANT SATISFACTION	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Tenant satisfaction rate (NPS)				22 (GOOD)	12 (GOOD)

Asset metrics

ASSET HEALTH AND SAFETY	EPRA	GRI	EXTERNAL ASSURANCE¹	2025	2024
Rate of asset health and safety assessments (%)	H&S-Asset	416-1	V	90%	93%
Health and safety impacts: Incidents involving people (#)	H&S-Comp	416-2	V	4	5
Cases of non-compliance with regulations and/or voluntary codes concerning the safety and health impacts of products and services (#)				0	0

Community metrics

ASSET COMMUNITY	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
(Re)development projects open to the city and its communities (%)		413-1		100%	100%
(Re)development projects including a community engagement programme (%)		413-1		100%	100%

ENGAGING WITH THE COMMUNITY	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Philanthropic activities (#)				12	8
Team members participating in philanthropic activities (#)				45	51
Team members participating in philanthropic activities (%)				65%	72%
Budget allocated to philanthropic activities (€)				€16 417	€13 594

¹ External limited assurance on the 2025 data.

Social methodology

Data compilation

All KPI calculations for the team start from the staff register extracted from the social security service platform Befimmo works with. The staff register is owned by the Company's HR department. The staff register is consequently updated as the case may be. This document contains all necessary information to calculate the requested KPIs within this chapter, with the exception of the training hours (separate Excel).

All team KPIs are calculated within the same spreadsheet and following well-known framework formulas such as the GRI Standards or EPRA method. All KPIs are joined by the necessary metrics in order to understand and interpret the data. Each table gives a comparison of the past year compared to the year before in order to facilitate comparability and notice trends right away.

Employees and non-employees

Employee data is recognised based on records from Befimmo's staff register.

The number of team members is expressed in headcount, with the exception of the training hours and expenses, which are expressed in Full-Time head Equivalents (FTE).

These numbers coincide with the numbers as at 31 December 2025, i.e. the end of the reporting period. Employees who have been made redundant are recognised until the expiry of their notice period, regardless of whether they have been released from all or some of their duties during their notice period.

Team members are considered employees when they have signed a contract of employment (fulltime or part-time, fixed or temporary) and are included in the payroll of the Company.

Workers who are not employees include the members of the Executive Committee and external workers, which are:

- Self-employed people; or
- People provided by undertakings primarily engaged in employment activities.

Hires and turnover (EPRA)

The employee hires rate is calculated as the number of new arrivals relative to the average number of permanent employees in the reporting year, expressed as a percentage or ratio.

The employee turnover rate is calculated as the number of permanent employees who have left the Company relative to the average number of permanent employees in the reporting year, expressed as a percentage or ratio.

Turnover can be split into three categories, namely:

- Voluntary leaves;
- Dismissals;
- Retirements.

Retention rate

Retention rate = (Number of employees at the end of a set time period / Number of employees at the start of a set time period) x 100

Job category interpretation

Befimmo distinguishes four job categories within its diversity KPIs.

- Board members: people who have been officially appointed and elected by the General Meeting to be part of Befimmo's Board of Directors, as stated in the Corporate governance chapter of this Report. These are the members of the Board of Befimmo Group SA/NV;
- Executive Committee: The Board of Directors has delegated specific management powers to the Executive Officers of the Company, to assure the execution of the work, as stated in the Governance chapter of this Report. The Executive Committee consists of the CEO and the CFO;
- Management: Managers are responsible for a particular department and its staff. The Company counts eight Managers, which are listed in the Governance chapter of this Report;
- Other team members: The rest of the team, including experts, counsels, officers and assistants, but excluding Management. These are contractually employed team members.

Average seniority

Average seniority is calculated as the average number of years team members have been part of the Company payroll.

Contract types

The allocation between part time and full time is based on contract hours / standard weekly working hours. Staff members who work less than full time (< one full time equivalent (FTE)) are considered part time.

People with disabilities

Employees with disabilities = Total number of employees with disabilities / Total number of employees.

The people with disabilities are in the possession of an official recognition of disability.

Training and development

The average training hours per employee = Total number of training hours provided to employees / total number of employees.

Health and safety

Sickness absence is calculated as the ratio between the number of sick days and the planned number of annual working days.

Absentee Rate (EPRA)

The Absentee Rate is a measure of actual absentee days lost. It can be expressed as a proportion of total days lost (the numerator) relative to the total number of days scheduled to be worked by employees for the same period (the denominator). Absentee refers to an employee absent from work because of incapacity of any kind such as illness, not just as the result of work-related injury or disease, excluding permitted absences (e.g., holidays, study, maternity or paternity leave, and compassionate leave).

Injury Rate (EPRA)

The Injury Rate refers to the frequency of injuries, relative to the total time worked by all employees during the reporting period. It is 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.

Lost Day Rate (EPRA)

The Lost Day Rate refers to the impact of occupational accidents and diseases as reflected in time off work by the affected employees. It is expressed as the total lost days (the numerator) relative to the total number of hours worked (the denominator). A lost day typically refers to the time ('days') that cannot be worked as a consequence of an employee or employees being unable to perform their usual work because of an occupational disease or accident.

Work-related fatalities (EPRA)

Work-related fatality refers to the death of an employee occurring in the current reporting period, arising from an occupational disease or injury sustained or contracted while performing work controlled by the organisation or in workplaces the organisation controls. The ratio is calculated by dividing the number of fatalities by the total number of staff members*100.

Remuneration

Total compensation ratio (GRI)

The annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual).

Gender pay gap (EPRA)

The gender pay gap refers to the ratio of the basic salary and/or remuneration of men to women.

The ratio is calculated by dividing the average pay and/or remuneration of male employees by the average pay and/or remuneration of female employees according to each employee category being assessed.

Employee satisfaction

Befimmo conducts a comprehensive team satisfaction survey once a year. All employees are invited to participate in the survey. The following employees are omitted from the survey results: Employees who resigned shortly after the employee satisfaction survey, interns, consultants, advisors, and external temporary workers who do not have an employment contract with Befimmo. The satisfaction rate is calculated based on the methodology used by the supplier of the assessment, i.e. Wittyfit.

Governance metrics¹

Governance indicators

Business conduct and compliance

BUSINESS CONDUCT AND COMPLIANCE	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Employees informed or trained in new policies (#)		205-3		100%	100%
Confirmed Human Rights violations (including child labour, forced labour, human trafficking, discrimination) (#)				0	0
Complaints about employment (#)				0	0
Financial assistance received from government (€)		201-4		€0	€0
Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices (#)		206-1		0	0
Substantiated complaints concerning breaches of customer privacy and losses of customer data (#)		418-1		0	0
Incidents of non-compliance concerning product and service information and labelling (#)		417-2		0	0
Incidents of non-compliance concerning marketing communications (#)		417-3		0	0

• CSRD G1-4

Bribery and corruption

BRIBERY AND CORRUPTION	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Registered fraud cases (#)				0	0
Confirmed incidents of corruption or bribery (#)		205-3		0	0
Convictions for violation of anti-corruption and anti-bribery laws (#)				0	0
Number of fines for violation of anti-corruption and anti-bribery laws (€)				€0	€0
Confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents (#)				0	0
Confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery (#)				0	0
Functions-at-risk covered by training programmes (%)				100%	100%

¹ These data include the team members of Befimmo Real Estate Group SRL/BV and Befimmo Property Services SA/NV.

• CSRD G1-5

Political contribution

POLITICAL CONTRIBUTION	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Political influence and lobbying activities (#)				0	0
Amount of internal and external lobbying expenses (€)				€0	€0
Amount paid for membership to lobbying associations (€)				€0	€0
Financial political contributions (€)		415-1		€0	€0
In-kind political contributions (€)				€0	€0

No one within the Befimmo team is representative responsible in administrative, management and supervisory bodies for oversight of political influence and lobbying activities.

• CSRD G1-6

Payment practices

PAYMENT PRACTICES	EPRA	GRI	EXTERNAL ASSURANCE	2025	2024
Applicable term to pay an invoice (# days)		205-3		30 days from invoicing	30 days from invoicing
Payments aligned with standard payment terms (%)				100%	100%
Legal proceedings (currently outstanding) during the reporting period for late payments (#)				0	0

Limited assurance report

Befimmo Real Estate Group SRL/BV

Independent assurance report on selected environmental, social and governance information published in the ESG report of Befimmo Real Estate Group BV/SRL for the year ending 31 December 2025

To the board of directors

We have been engaged by Befimmo Real Estate Group SRL/BV (“the Company”) to conduct a limited assurance on selected environmental, social and governance information (“Selected Information”) published in the ESG Report of the Company for the year ending 31 December 2025. In preparing the Selected Information, the Company applied the Applicable Criteria set out in notes “EPRA sustainability performance indicators” and “GRI Content Index” in the section ESG metrics of the ESG Report. The Selected Information needs to be read and understood together with the Applicable Criteria.

The Selected Information in scope of our engagement is listed in the table below and is identified with in the ESG Report.

Category		Indicator	Selected information	Description	Applicable criteria
Energy		Elec-Abs	Total electricity consumption		EPRA sBPR
		DH&C-Abs	Total district heating & cooling consumption		EPRA sBPR
		Fuels-Abs	Total fuel consumption		EPRA sBPR
		Energy-Int	Building energy intensity		EPRA sBPR
GHG		GHG-Dir-Abs	Total direct greenhouse gas (GHG) emissions — Scope 1		EPRA sBPR
		GHG-Indirect-Abs — Scope 2	Total indirect greenhouse gas (GHG) emissions — Scope 2 (LB/MB)		EPRA sBPR
		GHG-Indirect-Abs — Scope 3	Total indirect greenhouse gas (GHG) emissions — Scope 3 (LB/MB)		EPRA sBPR
		GHG-Int	Greenhouse gas (GHG) intensity from building energy consumption		EPRA sBPR
Water		Water-Abs	Total water consumption		EPRA sBPR
		Water-Int	Building water intensity		EPRA sBPR
Waste		Waste-Abs	Total weight of waste by disposal route		EPRA sBPR
Certification		Cert-Tot	Type and number of sustainably certified assets		EPRA sBPR
		GRI	Scope 1 GHG emissions (1.1, 1.2, 1.3) Scope 2 (LB/MB) GHG emissions (2.1, 2.2) Scope 3 (LB/MB) GHG emissions (3.3, 3.5 Waste generated in operations, 3.8, 3.13)		GRI GRI GRI
Diversity		Diversity-Emp	Employee gender diversity in the Executive committee, management and other teams members		EPRA sBPR
		Diversity-Pay	Gender pay ratio in the Executive committee, management and other teams members		EPRA sBPR
Employees		Emp Training	Employee training and development per gender and job category		EPRA sBPR
		Emp-Dev	Employee performance appraisals per gender and job category		EPRA sBPR
		Emp-Turnover	New hires and turnover by gender and region (Belgium)		EPRA sBPR
Health and Safety		H&S-Emp	Employee health and safety		EPRA sBPR
		H&S-Asset	Asset health and safety assessments		EPRA sBPR
		H&S-Comp	Asset health and safety compliance		EPRA sBPR
Governance		Gov-Board	Composition of the highest governance body		EPRA sBPR

Based on our work performed as described in this report, nothing has come to our attention that causes us to believe that the abovementioned Selected Information as published in the Company’s ESG Report, has not been prepared, in all material respects, in accordance with the Applicable Criteria.

Responsibility of the board of directors

The board of directors of the Company is responsible for the preparation of the Selected Information and the references made to it presented in the ESG Report as well as for the declaration that its reporting meets the requirements of the Applicable Criteria.

The board of directors is also responsible for:

- Selecting and establishing the Applicable Criteria.
- Preparing, measuring, presenting and reporting the Selected Information in accordance with the Applicable Criteria.
- Designing, implementing, and maintaining internal processes and controls over information relevant to the preparation of the Selected Information to ensure that they are free from material misstatement, including whether due to fraud or error.
- Providing sufficient access and making available all necessary records, correspondence, information and explanations to allow the successful completion of the limited assurance.
- Confirming through written representations that they have provided us with all information relevant to our limited assurance of which they are aware, and that the measurement or evaluation of the underlying subject matter against the Applicable Criteria, including that all relevant matters, are reflected in the Selected Information.

Our responsibilities

Our responsibility is to express a conclusion on the Selected Information based on our procedures. We conducted our engagement in accordance with International Standard on Assurance Engagements ISAE 3000 (Revised) Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB), in order to state whether anything had come to our attention that causes us to believe that the Selected Information have not been prepared, in all material respects, in accordance with the Applicable Criteria.

Applying these standards, our procedures are aimed at obtaining limited assurance on the fact that the Selected Information do not contain material misstatements. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our work was performed on the data gathered and retained in the reporting scope by the Company as mentioned above. Our conclusion covers therefore only the abovementioned Selected Information and not all information included in the ESG Report. The limited assurance on the Selected Information was only performed on the Selected Information covering the year ending 31 December 2025.

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the description of activities undertaken in respect of the Selected Information is likely to arise. The procedures we performed were based on our professional judgment. In carrying out our limited assurance engagement on the description of activities undertaken in respect of the Selected Information, we performed the following procedures:

- Performed analytical review procedures and considered the risks of material misstatement of the Selected Information.
- Through inquiries of management, obtained an understanding of the Company, its environment, processes and information systems relevant to the preparation of the Selected Information sufficient to identify and assess risks of material misstatement in the Selected Information, and provide a basis for designing and performing procedures to respond to assessed risks and to obtain limited assurance to support a conclusion.
- Performed procedures over the activities of significant third parties that perform key controls relevant to the Selected Information.
- Performed procedures over the Selected Information, including recalculation of relevant formula used in manual calculations and assessment whether the data has been appropriately consolidated.
- Performed procedures over the Selected Information including assessing management's assumptions and estimates.
- Read the narrative accompanying the Selected Information with regard to the Applicable Criteria, and for consistency with our findings.

We apply International Standard on Quality Management 1 and, accordingly, maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

In conducting our engagement, we have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Inherent limitations of the Selected Information

We obtained limited assurance over the preparation of the Selected Information in accordance with the Applicable Criteria. Inherent limitations exist in all assurance engagements.

Any internal control structure, no matter how effective, cannot eliminate the possibility that fraud, errors or irregularities may occur and remain undetected and because we use selective testing in our engagement, we cannot guarantee that errors or irregularities, if present, will be detected.

The self-defined Applicable Criteria, the nature of the Selected Information, and absence of consistent external standards allow for different, but acceptable, measurement methodologies to be adopted which may result in variances between entities. The adopted measurement methodologies may also impact comparability of the Selected Information reported by different organisations and from year to year within an organisation as methodologies develop.

Use of our report

This report is made solely to the board of directors of Befimmo Real Estate Group SRL/BV in accordance with ISAE 3000 (Revised) and our agreed terms of engagement. Our work has been undertaken so that we might state to the board of directors those matters we have agreed to state to them in this report and for no other purpose.

Without assuming or accepting any responsibility or liability in respect of this report to any party other than the Company and its board of directors, we acknowledge that the board of directors may choose to make this report publicly available for others wishing to have access to it, which does not and will not affect or extend for any purpose or on any basis our responsibilities. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Befimmo Real Estate Group SRL/BV and its board of directors as a body, for our work, for this report, or for the conclusions we have formed.

Signed at Zaventem.

Deloitte Bedrijfsrevisoren/Réviseurs d'Entreprises BV/SRL

Represented by Sofian Milad

Concordance tables according to current legislation

Corporate Sustainability Reporting Directive (CSRD)

Disclosure requirements and incorporation by reference

ESRS GENERAL DISCLOSURES		PAGE SS/DR ¹
BP-1	General basis for preparation of sustainability statements	SS 119
BP-2	Disclosures in relation to specific circumstances	-
GOV-1	The role of the administrative, management and supervisory bodies	SS 140
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	SS 151
GOV-3	Integration of sustainability-related performance in incentive schemes	SS 154
GOV-4	Statement on due diligence	SS 156
GOV-5	Risk management and internal controls over sustainability reporting	SS 157
SBM-1	Strategy, business model and value chain	SS 158
SBM-2	Interests and views of stakeholders	SS 168
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	SS 171, 199
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	SS 181
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	SS 181
MDR-P	Policies adopted to manage material sustainability matters	SS 125
MDR-A	Actions and resources in relation to material sustainability matters	SS 130
MDR-M	Metrics in relation to material sustainability matters	SS 131; DR 32, 49
MDR-T	Tracking effectiveness of policies and actions through targets	SS 131

¹ SS = Sustainability Statement; DR: Data Report.

ENVIRONMENTAL DISCLOSURES		PAGE SS/DR ¹
GOV-3	Integration of sustainability-related performance in incentive schemes	SS 154
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	SS 171, 199
IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	SS 181
ESRS E1	Climate change	SS 197
E1-1	Transition plan for climate change mitigation	SS 211
E1-2	Policies related to climate change mitigation and adaptation	SS 195
E1-3	Actions and resources in relation to climate change policies	SS 211
E1-4	Targets related to climate change mitigation and adaptation	SS 219
E1-5	Energy consumption and mix	SS 210; DR 26
E1-6	Gross scopes 1, 2, 3 and total GHG emissions	SS 206; DR 27
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	-
E1-8	Internal carbon pricing	-
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	-
ESRS E2	Pollution	Not material
ESRS E3	Water and marine resources	SS 220
E3-1	Policies related to water and marine resources	SS 195
E3-2	Actions and resources related to water and marine resources	SS 223
E3-3	Targets related to water and marine resources	SS 226
E3-4	Water consumption	SS 222; DR 28
E3-5	Anticipated financial effects from material water and marine resources-related impacts, risks and opportunities	-
ESRS E4	Biodiversity and ecosystems	Not material
ESRS E5	Resource use and circular economy	SS 227
E5-1	Policies related to resource use and circular economy	SS 195
E5-2	Actions and resources related to resource use and circular economy	SS 229
E5-3	Targets related to resource use and circular economy	SS 233
E5-4	Resource inflows	-
E5-5	Resource outflows	DR 29
E5-6	Anticipated financial effects from material resource use and circular economy-related risks and opportunities	-

¹ SS = Sustainability Statement; DR: Data Report.

SOCIAL DISCLOSURES		PAGE SS/DR¹
SBM-2	Interests and views of stakeholders	SS 168
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	SS 171
ESRS S1	Own workforce	SS 254
S1-1	Policies related to own workforce	SS 252, 256
S1-2	Processes for engaging with own workers and workers' representatives about impacts	SS 257
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	SS 258
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	SS 257-258
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	SS 275
S1-6	Characteristics of the undertaking's employees	SS 259; DR 35
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	DR 39
S1-8	Collective bargaining coverage and social dialogue	SS 260; DR 39
S1-9	Diversity metrics	SS 261; DR 39
S1-10	Adequate wages	SS 264; DR 41
S1-11	Social protection	SS 264; DR 42
S1-12	Persons with disabilities	SS 266; DR 42
S1-13	Training and skills development metrics	SS 267; DR 43
S1-14	Health and safety metrics	SS 268; DR 44
S1-15	Work-life balance metrics	SS 271; DR 45
S1-16	Compensation metrics (pay gap and total compensation)	SS 264; DR 45
S1-17	Incidents, complaints and severe Human Rights impacts	SS 274; DR 46
ESRS S2	Workers in the value chain	SS 276
S2-1	Policies related to value chain workers	SS 252, 278
S2-2	Processes for engaging with value chain workers about impacts	SS 279
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	SS 279
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	SS 280
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	SS 283
ESRS S3	Affected communities	Not material
ESRS S4	Consumers and end-users	SS 284
S4-1	Policies related to consumers and end-users	SS 252, 286
S4-2	Processes for engaging with consumers and end-users about impacts	SS 287
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	SS 287
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	SS 289
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	SS 292

¹ SS = Sustainability Statement; DR: Data Report.

GOVERNANCE DISCLOSURES		PAGE SS/DR ¹
GOV-1	The role of the administrative, management and supervisory bodies	SS 140
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	SS 181
ESRS G1	Business conduct	SS 296
G1-1	Corporate culture and business conduct policies	SS 298
G1-2	Management of relationships with suppliers	SS 281
G1-3	Prevention and detection of corruption and bribery	SS 302
G1-4	Confirmed incidents of corruption or bribery	SS 302; DR 51
G1-5	Political influence and lobbying activities	SS 305; DR 52
G1-6	Payment practices	SS 306; DR 52

¹ SS = Sustainability Statement; DR: Data Report.

Datapoints that derive from other EU legislation

The table below includes all of the datapoints that derive from other EU legislation as listed in ESRS 2 appendix B, indicating where the data points can be found in our report and which data points are assessed as 'Not material'.

DISCLOSURE REQUIREMENT	PARAGRAPH	SUSTAINABILITY STATEMENTS	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	PAGE SS/DR ¹
ESRS 2 GOV-1	21 (d)	Board's gender diversity	Indicator number 13 of Table #1 of Annex I	-	Commission Delegated Regulation (EU) 2020/1816, Annex II	-	SS 140
ESRS 2 GOV-1	21 (e)	Percentage of board members who are independent	-	-	Delegated Regulation (EU) 2020/1816, Annex II	-	SS 140
ESRS 2 GOV-4	30	Statement on due diligence	Indicator number 10 Table #3 of Annex I	-	-	-	SS 156
ESRS 2 SBM-1	40 (d) i	Involvement in activities related to fossil fuel activities	Indicators number 4 Table #1 of Annex I	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II	-	SS 158
ESRS 2 SBM-1	40 (d) ii	Involvement in activities related to chemical production	Indicator number 9 Table #2 of Annex I	-	Delegated Regulation (EU) 2020/1816, Annex II	-	SS 158
ESRS 2 SBM-1	40 (d) iii	Involvement in activities related to controversial weapons	Indicator number 14 Table #1 of Annex I	-	Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	-	SS 158
ESRS 2 SBM-1	40 (d) iv	Involvement in activities related to cultivation and production of tobacco	-	-	Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	-	SS 158
ESRS E1-1	14	Transition plan to reach climate neutrality by 2050	-	-	-	Regulation (EU) 2021/1119, Article 2(1)	SS 211
ESRS E1-1	16 (g)	Undertakings excluded from Paris-aligned Benchmarks	-	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12(1) (d) to (g), and Article 12(2)	-	SS 211
ESRS E1-4	34	GHG emission reduction targets	Indicator number 4 Table #2 of Annex I	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book — Climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6	-	SS 219
ESRS E1-5	38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex I	-	-	-	SS 210; DR 26
ESRS E1-5	37	Energy consumption and mix	Indicator number 5 Table #1 of Annex I	-	-	-	SS 210; DR 26
ESRS E1-5	40-43	Energy intensity associated with activities in high climate impact sectors	Indicator number 6 Table #1 of Annex I	-	-	-	SS 210; DR 26

¹ SS = Sustainability Statement; DR: Data Report.

DISCLOSURE REQUIREMENT	PARAGRAPH	SUSTAINABILITY STATEMENTS	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	PAGE SS/DR ¹
ESRS E1-6	44	Gross Scope 1, 2, 3 and Total GHG emissions	Indicators number 1 and 2 Table #1 of Annex I	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book — Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)	-	SS 206; DR 27
ESRS E1-6	53-55	Gross GHG emissions intensity	Indicators number 3 Table #1 of Annex I	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book — Climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)	-	SS 206; DR 27
ESRS E1-7	56	GHG removals and carbon credits	-	-	-	Regulation (EU) 2021/1119, Article 2(1)	Not material
ESRS E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks	-	-	Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II	-	-
ESRS E1-9	66 (a); 66 (c)	Disaggregation of monetary amounts by acute and chronic physical risk; Location of significant assets at material physical risk	-	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.	-	-	-
ESRS E1-9	67 (c)	Breakdown of the carrying value of its real estate assets by energy-efficiency classes	-	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral	-	-	-
ESRS E1-9	69	Degree of exposure of the portfolio to climate-related opportunities	-	-	Delegated Regulation (EU) 2020/1818, Annex II	-	-
ESRS E2-4	28	Amount of each pollutant listed in Annex II of the E-PRTR Regulation emitted to air, water and soil	Indicator number 8 Table #1 of Annex I Indicator number 2 Table #2 of Annex I Indicator number 1 Table #2 of Annex I Indicator number 3 Table #2 of Annex I	-	-	-	Not material
ESRS E3-1	9	Water and marine resources	Indicator number 7 Table #2 of Annex I	-	-	-	SS 195
ESRS E3-1	13	Dedicated policy	Indicator number 8 Table #2 of Annex I	-	-	-	SS 195
ESRS E3-1	14	Sustainable oceans and seas	Indicator number 12 Table #2 of Annex I	-	-	-	Not material
ESRS E3-4	28 (c)	Total water recycled and reused	Indicator number 6.2 Table #2 of Annex I	-	-	-	SS 222; DR 28
ESRS E3-4	29	Total water consumption in m ³ per net revenue on own operations	Indicator number 6.1 Table #2 of Annex I	-	-	-	SS 222; DR 28
ESRS 2- IRO 1 - E4	16 (a) i	-	Indicator number 7 Table #1 of Annex I	-	-	-	Not material
ESRS 2- IRO 1 - E4	16 (b)	-	Indicator number 10 Table #2 of Annex I	-	-	-	Not material
ESRS 2- IRO 1 - E4	16 (c)	-	Indicator number 14 Table #2 of Annex I	-	-	-	Not material
ESRS E4-2	24 (b)	Sustainable land / agriculture practices or policies	Indicator number 11 Table #2 of Annex I	-	-	-	Not material

¹ SS = Sustainability Statement; DR: Data Report.

DISCLOSURE REQUIREMENT	PARAGRAPH	SUSTAINABILITY STATEMENTS	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	PAGE SS/DR ¹
ESRS E4-2	24 (c)	Sustainable oceans / seas practices or policies	Indicator number 12 Table #2 of Annex I	-	-	-	Not material
ESRS E4-2	24 (d)	Policies to address deforestation	Indicator number 15 Table #2 of Annex I	-	-	-	Not material
ESRS E5-5	37 (d)	Non-recycled waste	Indicator number 13 Table #2 of Annex I	-	-	-	DR 29
ESRS E5-5	39	Hazardous waste and radioactive waste	Indicator number 9 Table #1 of Annex I	-	-	-	DR 29
ESRS 2 - SBM-3 - S1	14 (f)	Risk of incidents of forced labour	Indicator number 13 Table #3 of Annex I	-	-	-	SS 171
ESRS 2 - SBM-3 - S1	14 (g)	Risk of incidents of child labour	Indicator number 12 Table #3 of Annex I	-	-	-	SS 171
ESRS S1-1	20	Human rights policy commitments	Indicator number 11 Table #1 of Annex I	-	-	-	SS 252, 256
ESRS S1-1	21	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8	-	-	Delegated Regulation (EU) 2020/1816, Annex II	-	SS 252, 256
ESRS S1-1	22	Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I	-	-	-	SS 252, 256
ESRS S1-1	23	Workplace accident prevention policy or management system	Indicator number 1 Table #3 of Annex I	-	-	-	SS 252, 256
ESRS S1-3	32 (c)	Grievance/complaints handling mechanisms	Indicator number 5 Table #3 of Annex I	-	-	-	SS 258
ESRS S1-14	88 (b) and (c)	Number of fatalities and number and rate of work-related accidents	Indicator number 2 Table #3 of Annex I	-	Delegated Regulation (EU) 2020/1816, Annex II	-	SS 268; DR 44
ESRS S1-14	88 (e)	Number of days lost to injuries, accidents, fatalities or illness	Indicator number 3 Table #3 of Annex I	-	-	-	SS 268; DR 44
ESRS S1-16	97 (a)	Unadjusted gender pay gap	Indicator number 12 Table #1 of Annex I	-	Delegated Regulation (EU) 2020/1816, Annex II	-	SS 264; DR 45
ESRS S1-16	97 (b)	Excessive CEO pay ratio	Indicator number 8 Table #3 of Annex I	-	-	-	SS 264; DR 45
ESRS S1-17	103 (a)	Incidents of discrimination	Indicator number 7 Table #3 of Annex I	-	-	-	SS 274; DR 46
ESRS S1-17	104 (a)	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	Indicator number 10 Table #1 Indicator number 14 Table #3 of Annex I	-	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Article 12(1)	-	SS 274; DR 46
ESRS 2 - SBM-3 - S2	11 (b)	Significant risk of child labour or forced labour in the value chain	Indicators number 12 and 13 Table #3 of Annex I	-	-	-	SS 171
ESRS S2-1	17	Human rights policy commitments	Indicator number 9 Table #3 Indicator number 11 Table #1 of Annex I	-	-	-	SS 252, 278
ESRS S2-1	18	Policies related to value chain workers	Indicator number 11 and 4 Table #3 of Annex I	-	-	-	SS 252, 278
ESRS S2-1	19	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	Indicator number 10 Table #1 of Annex I	-	Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1)	-	SS 252, 278

¹ SS = Sustainability Statement; DR: Data Report.

DISCLOSURE REQUIREMENT	PARAGRAPH	SUSTAINABILITY STATEMENTS	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK REGULATION REFERENCE	EU CLIMATE LAW REFERENCE	PAGE SS/DR ¹
ESRS S2-1	19	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8			Delegated Regulation (EU) 2020/1816, Annex II		SS 252, 278
ESRS S2-4	36	Human rights issues and incidents connected to its upstream and downstream value chain	Indicator number 14 Table #3 of Annex I				SS 280
ESRS S3-1	16	Human rights policy commitments x Sustainability statements	Indicator number 9 Table #3 of Annex I Indicator number 11 Table #1 of Annex I				Not material
ESRS S3-1	17	Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines	Indicator number 10 Table #1 Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1)		Not material
ESRS S3-4	36	Human rights issues and incidents	Indicator number 14 Table #3 of Annex I				Not material
ESRS S4-1	16	Policies related to consumers and end-users	Indicator number 9 Table #3 Indicator number 11 Table #1 of Annex I				SS 252, 286
ESRS S4-1	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	Indicator number 10 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Article 12(1)		SS 252, 286
ESRS S4-4	35	Human rights issues and incidents	Indicator number 14 Table #3 of Annex I				SS 289
ESRS G1-1	10 (b)	United Nations Convention against Corruption	Indicator number 15 Table #3 of Annex I				SS 298
ESRS G1-1	10 (d)	Protection of whistle-blowers	Indicator number 6 Table #3 of Annex I				SS 298
ESRS G1-4	24 (a)	Fines for violation of anti-corruption and anti-bribery laws	Indicator number 17 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		SS 302; DR 51
ESRS G1-4	24 (b)	Standards of anti-corruption and anti-bribery	Indicator number 16 Table #3 of Annex I				SS 302; DR 51

¹ SS = Sustainability Statement; DR: Data Report.

Due diligence concordance table

CORE ELEMENTS OF DUE DILIGENCE	RELATED ESRS	PAGE SS/DR ¹
Embedding due diligence in governance, strategy and business model	E1-2	SS 195
	E3-1	SS 195
	E5-1	SS 195
	S1-1	SS 252, 256
	S2-1	SS 252, 278
	S4-1	SS 252, 286
Engaging with affected stakeholders in all key steps of the due diligence	SBM-2	SS 168
	S1-2	SS 257
	S2-2	SS 279
	S4-2	SS 287
Identifying and assessing adverse impacts	SBM-3	SS 171, 199
	IRO-1	SS 181
Taking actions to address those adverse impacts	S1-3	SS 258
	S2-3	SS 279
	S4-3	SS 287
Tracking the effectiveness of these efforts and communicating	E1-3	SS 211
	E3-2	SS 223
	E5-2	SS 229
	S1-4	SS 257-258
	S2-4	SS 280
	S4-4	SS 289

¹ SS = Sustainability Statement; DR: Data Report.

Voluntary Standard for non-listed, micro-, small, and medium-sized undertakings (VSME)

VSME concordance table

VSME STANDARD	PAGE SS/DR ¹
Basic Module — General information	
B1 Basis for preparation	SS 119
B2 Practices, policies and future initiatives for transitioning towards a more sustainable economy	SS 124, 158, 195
Basic Module — Environment metrics	
B3 Energy and greenhouse gas emissions	SS 210; DR 26-27
B4 Pollution of air, water and soil	Not material
B5 Biodiversity	SS 240; DR 28
B6 Water	SS 220; DR 28
B7 Resource use, circular economy and waste management	SS 227; DR 29
Basic Module — Social metrics	
B8 Workforce — General characteristics	SS 259; DR 35
B9 Workforce — Health and safety	SS 268; DR 44
B10 Workforce — Remuneration, collective bargaining and training	SS 260, 264, 267; DR 39, 41, 43, 45
Basic Module — Governance metrics	
B11 Convictions and fines for corruption and bribery	SS 302
Comprehensive Module — General information	
C1 Strategy: Business Model and Sustainability — Related Initiatives	SS 168, 171, 180, 281
C2 Description of practices, policies and future initiatives for transitioning towards a more sustainable economy	SS 124, 195
Comprehensive Module - Environmental metrics	
C3 GHG reduction targets and climate transition	SS 211, 219
C4 Climate risks	SS 199
Comprehensive Module — Social metrics	
C5 Additional (general) workforce characteristics	SS 259
C6 Additional own workforce information - Human rights policies and processes	SS 252, 256-257
C7 Severe negative human rights incidents	SS 274
Comprehensive Module — Governance metrics	
C8 Revenues from certain sectors and exclusion from EU reference benchmarks	SS 164
C9 Gender diversity ratio in the governance body	SS 142; DR 47

¹ SS = Sustainability Statement; DR: Data Report.

Background information for financial market participants that are users of the information produced using the VSME Standard (reconciliation with other EU regulations)

Basic Module

TOPIC	DR NUMBER AND TITLE	SFDR TABLE 1 AND/OR EBA PILLAR 3 AND/OR BENCHMARK REGULATION	PAGE SS/DR ¹
General information	B1 — Basis for preparation: The undertaking shall disclose: vii. geolocation of sites owned, leased or managed.	EBA Pillar 3 ²	SS 119
Environment	B3 — Energy and greenhouse gas emissions: The undertaking shall disclose its total energy consumption in MWh, with a breakdown as per the table below, if it can obtain the necessary information to provide such a breakdown: Electricity (as reflected in utility billings), Fuels, Total And Renewable, Non-renewable	SFDR ³	SS 210; DR 26-27
Environment	B3 — Energy and greenhouse gas emissions: The undertaking shall disclose its estimated gross greenhouse gas (GHG) emissions in tons of CO2 equivalent (tCO2eq) considering the content of the GHG Protocol Corporate Standard (version 2004), including: a) The Scope 1 GHG emissions in tCO2eq (from owned or controlled sources) and b) The location-based Scope 2 emissions in tCO2eq (i.e., emissions from the generation of purchased energy, such as electricity, heat, steam or cooling).	SFDR ⁴ Benchmark ⁵	SS 210; DR 26-27
Environment	B3 — Energy and greenhouse gas emissions: The undertaking shall disclose its GHG intensity calculated by dividing 'total GHG emissions' disclosed under paragraph 30 by 'turnover (in Euros)' disclosed under paragraph 24(e)(iv).	SFDR ⁶ Benchmark ⁷	SS 210; DR 26-27
Environment	B4 — Pollution of air, water and soil: If the undertaking is already required by law or other national regulations to report to competent authorities its emissions of pollutants, or if it voluntarily reports on them according to an Environmental Management System, it shall disclose the pollutants it emits to air, water and soil in its own operations, with the respective amount for each pollutant. If this information is already publicly available, the undertaking may alternatively refer to the document where it is reported, for example, by providing the relevant URL link or embedding a hyperlink.	SFDR ⁸	Not material
Environment	B5 — Biodiversity: The undertaking shall disclose the number and area (in hectares) of sites that it owns, has leased, or manages in or near a biodiversity sensitive area.	SFDR ⁹	SS 240; DR 28
Environment	B7 — Resource use, circular economy and waste management: The undertaking shall disclose: a) The total annual generation of waste broken down by type (non-hazardous and hazardous).	SFDR ¹⁰	SS 227; DR 29

¹ SS = Sustainability Statement; DR: Data Report.

² This disclosure requirement is consistent with the requirements included in Commission Implementing Regulation (EU) 2022/2453 - Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.

³ Regulation (EU) 2019/2088 (SFDR), mandatory indicator #5 in Table 1 of Annex I (Share of non-renewable energy consumption and production).

⁴ Regulation (EU) 2019/2088 (SFDR), mandatory indicators #1 and #2 in Table 1 of Annex I (GHG emissions; Carbon footprint).

⁵ Regulation (EU) 2020/1816 Benchmark Regulation, Articles 5(1), 6 and 8(1).

⁶ This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from a mandatory indicator related to principal adverse impacts as set out by indicator #3 in Table I of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosure rules on sustainable investments (GHG intensity of investee companies).

⁷ This information is aligned with Commission Delegated Regulation (EU) 2020/1818 (Climate Benchmark Regulation), Article 8(1).

⁸ Regulation (EU) 2019/2088 (SFDR) because it is derived from (a) an additional indicator related to principal adverse impacts as set out by indicator #2 in Table II of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosure rules on sustainable investments (Emissions of air pollutants); (b) indicator #8 in Table I of Annex I ("Emissions to water"); (c) indicator #1 in Table II of Annex I (Emissions of inorganic pollutants); and (d) indicator #3 in Table II of Annex I (Emissions of ozone-depleting substances).

⁹ Regulation (EU) 2019/2088 (SFDR), mandatory indicator #7 in Table 1 of Annex I (Activities negatively affecting biodiversity-sensitive areas).

¹⁰ This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from a mandatory indicator related to principal adverse impacts as set out by indicator #9 in Table I of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosure rules on sustainable investments (Hazardous waste and radioactive waste ratio).

TOPIC	DR NUMBER AND TITLE	SFDR TABLE 1 AND/OR EBA PILLAR 3 AND/OR BENCHMARK REGULATION	PAGE SS/DR ¹
Social	B9 — Workforce — Health and safety The undertaking shall disclose the following information regarding its employees: a) The number and rate of recordable work-related accidents and b) The number of fatalities as a result of work-related injuries and work-related ill health.	SFDR ² Benchmark ³	SS 268; DR 44
Social	B10 — Workforce — Remuneration, collective bargaining and training The undertaking shall disclose: b) The percentage gap in pay between its female and male employees. The undertaking may omit this disclosure when its headcount is below 150 employees noting that this threshold will be reduced to 100 employees from 7 June 2031.	SFDR ⁴	SS 260, 264, 267; DR 39, 41, 43, 45
Governance	B11 — Convictions and fines for corruption and bribery In case of convictions and fines in the reporting period, the undertaking shall disclose the number of convictions, and the total amount of fines incurred for the violation of anti-corruption and anti-bribery laws.	Benchmark ⁵	SS 302

² This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088, as reflecting an additional indicator related to principal adverse impacts as set out by indicator #2 in Table 3 of Annex 1 of the related Delegated Regulation with regard to disclosure rules on sustainable investments ("Rate of accidents").

³ Benchmark administrators to disclose ESG factors subject to Regulation (EU) 2020/1816 as set out by indicator "Weighted average ratio of accidents, injuries, fatalities" in section 1 and 2 of Annex II.

⁴ Regulation (EU) 2019/2088 (SFDR), mandatory indicator #12 in Table 1 of Annex I (Unadjusted gender pay gap) and (EU) 2020/1816 Benchmark Regulation (EU), indicator "Weighted average gender pay gap" in section 1 and 2 of Annex II.

⁵ Benchmark Regulation (EU) 2020/1816, indicator "Numbers of convictions and amount of fines for violations of anti-corruption and anti-bribery laws" in section 1 and 2 of Annex II.

Comprehensive Module

TOPIC	DR NUMBER AND TITLE	SFDR TABLE 1 AND/OR EBA PILLAR 3 AND/OR BENCHMARK REGULATION	PAGE SS/DR ¹
Environment	Consideration when reporting on GHG emissions under B3 (Basic Module) When reporting its Scope 1 and Scope 2 emissions, if the undertaking discloses entity-specific information on its Scope 3 emissions, it shall present it together with the information required under B3 — Energy and greenhouse gas emissions.	SFDR ² Benchmark ³	SS 210; DR 26-27
Environment	C3 — GHG emissions reduction target If the undertaking has established GHG emission reduction targets, it shall disclose its targets in absolute values for Scope 1 and Scope 2 emissions. It shall also provide targets for significant Scope 3 emissions and details including: a) Target year and value, b) Base year and value, c) Units used for targets, d) Share of Scope 1, Scope 2, and, if disclosed, Scope 3 covered, e) List of actions to achieve targets.	SFDR ⁴ Benchmark ⁵ EBA Pillar 3 ⁶ Benchmark ⁷	SS 211, 219
Environment	C4 — Climate risks If the undertaking has identified climate-related hazards and transition events, it shall: a) Briefly describe such events, b) Disclose assessment of exposure and sensitivity, c) Disclose time horizons of hazards, d) Disclose climate adaptation actions. It may also disclose the potential adverse effects on financial performance or operations and classify risks as high, medium, or low.	Benchmark ⁸ EBA Pillar 3 ⁹	SS 199

¹ SS = Sustainability Statement; DR: Data Report.

² Regulation (EU) 2019/2088 (SFDR), mandatory indicators #1 and #2 in Table 1 of Annex I (GHG emissions; Carbon footprint).

³ Regulation (EU) 2020/1816 Benchmark Regulation, Articles 5(1), 6 and 8(1).

⁴ This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 (SFDR) because it is derived from an additional indicator related to principal adverse impacts as set out by indicator #4 in Table II of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosure rules on sustainable investments (Investments in companies without carbon emission reduction initiatives).

⁵ This information is aligned with the Commission Delegated Regulation (EU) 2020/1818 (Climate Benchmark Regulation), Article 6.

⁶ This information is aligned with Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book — Climate change transition risk: alignment metrics.

⁷ This information is aligned with the Regulation (EU) 2021/1119 of the European Parliament and of the Council (EU Climate Law), Article 2(1); and with Commission Delegated Regulation (EU) 2020/1818 (Climate Benchmark Regulation), Article 2.

⁸ Benchmark Regulation (EU) 2020/1816 Annex II: Environmental factors to be considered by underlying assets of the benchmark.

⁹ EBA Pillar 3: ITS - Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk and EBA Pillar 3: ITS - Template 2: Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral.

TOPIC	DR NUMBER AND TITLE	SFDR TABLE 1 AND/OR EBA PILLAR 3 AND/OR BENCHMARK REGULATION	PAGE SS/DR ¹
Social	C6 — Additional own workforce information - Human rights policies and processes The undertaking shall disclose: a) Does it have a code of conduct or human rights policy? (YES/NO) b) If yes, does it cover: i) Child labour (YES/NO), ii) Forced labour (YES/NO), iii) Human trafficking (YES/NO), iv) Discrimination (YES/NO), v) Accident prevention (YES/NO), vi) Other (YES/NO — specify). c) Does it have a complaints-handling mechanism? (YES/NO)	Benchmark ² SFDR ³	SS 252, 256-257
Social	C7 — Severe human rights incidents The undertaking shall disclose: a) Confirmed incidents in workforce related to: i) Child labour (YES/NO), ii) Forced labour (YES/NO), iii) Human trafficking (YES/NO), iv) Discrimination (YES/NO), v) Other (YES/NO — specify). b) Actions taken to address incidents. c) Awareness of confirmed incidents in the value chain, affected communities, consumers, or end-users (YES/NO — specify).	SFDR ⁴ Benchmark ⁵	SS 274

1 SS = Sustainability Statement; DR: Data Report.

2 This information supports the needs of benchmark administrators to disclose ESG factors subject to Regulation (EU) 2020/1816 as set out by indicator “Exposure of the benchmark portfolio to companies without due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8” in section 1 and 2 of Annex II.

3 This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from a mandatory indicator related to principal adverse impacts as set out by indicator #11 in Table I of Annex I (Share of investments in investee companies without policies to monitor compliance with the UNGC principles or OECD Guidelines for Multinational Enterprises or grievance /complaints handling mechanisms to address violations of the UNGC principles or OECD Guidelines for Multinational Enterprises) and by indicator #5 in Table III of Annex I (Share of investments in investee companies without any grievance/complaints handling mechanism related to employee matters) and by indicator #9 in Table III of Annex I (Share of investments in entities without a human rights policy) of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosure rules on sustainable investments.

4 This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from a mandatory and additional indicator related to principal adverse impacts as set out by indicator #10 in Table I of Annex I and by indicator #14 in Table III of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosure rules on sustainable investments (Violations of UNGC principles and OECD Guidelines for Multinational Enterprises and Number of identified cases of severe human rights issues and incidents).

5 This information supports the information needs of benchmark administrators to disclose ESG factors subject to Regulation (EU) 2020/1816 as set out by indicator “Number of benchmark constituents subject to social violations (absolute number and relative divided by all benchmark constituents), as referred to in international treaties and conventions, United Nations principles and, where applicable, national law” in section 1 and 2 of Annex II.

TOPIC	DR NUMBER AND TITLE	SFDR TABLE 1 AND/OR EBA PILLAR 3 AND/OR BENCHMARK REGULATION	PAGE SS/DR ¹
Governance	C8 — Revenues from certain sectors and exclusion from EU reference benchmarks a) Controversial weapons (e.g., anti-personnel mines, cluster munitions, chemical/biological weapons). b) Cultivation and production of tobacco. c) Fossil fuel sector (coal, oil, and gas) with disaggregation of revenues. d) Chemicals production (pesticides and agrochemical products).	SFDR ² EBA Pillar 3 ³ Benchmark ⁴	SS 164
Governance	The undertaking shall disclose whether it is excluded from any EU reference benchmarks aligned with the Paris Agreement.	EBA Pillar 3 ⁵ Benchmark ⁶	SS 128, 196
Governance	C9 — Gender diversity ratio in governance body If the undertaking has a governance body, it shall disclose the related gender diversity ratio.	SFDR ⁷ Benchmark ⁸	SS 142; DR 47

¹ SS = Sustainability Statement; DR: Data Report.

² This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from an additional indicator related to principal adverse impacts set out by indicator #14 in Table I of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosures rules on sustainable investments (Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)). Benchmark Regulation (EU) 2020/1818 Article 12(1); Administrators of EU-Paris aligned Benchmarks shall exclude all of the following companies from those benchmarks: companies involved in any activities related to controversial weapons; and Benchmark Regulation (EU) 2020/1816 Annex II: Weighted average percentage of benchmark constituents in the controversial weapons sector. EBA Pillar 3: Template 1: Banking book - Climate change transition risk: Companies in the manufacturing of tobacco products excluded from EU-Paris aligned Benchmarks in accordance with points (d) to (g) of Article 12(1) and in accordance with Article 12(2) of Climate Benchmark Standards Regulation. This information supports the needs of benchmark administrators to disclose ESG factors subject to Regulation (EU) 2020/1818 as set out by paragraph b) of Article 12(1), and Benchmark Regulation (EU) 2020/1816 Annex II: Weighted average percentage of benchmark constituents in the tobacco sector. This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from an additional indicator related to principal adverse impacts set out by indicator #4 in Table I of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosures rules on sustainable investments (Exposure to companies active in the fossil fuel sector). EBA Pillar 3: Template 1: Banking book - Climate change transition risk: Companies in Mining and quarrying excluded from EU-Paris aligned Benchmarks in accordance with points (d) to (g) of Article 12(1) and in accordance with Article 12(2) of Climate Benchmark Standards Regulation. Benchmark Regulation (EU) 2020/1818 Article 12(1). This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from an additional indicator related to principal adverse impacts set out by indicator #9 in Table II of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosures rules on sustainable investments (Investments in companies producing chemicals).

³ EBA Pillar 3: Template 1: Banking book - Climate change transition risk: Companies in the manufacturing of tobacco products excluded from EU-Paris aligned Benchmarks in accordance with points (d) to (g) of Article 12(1) and in accordance with Article 12(2) of Climate Benchmark Standards Regulation. This information supports the needs of benchmark administrators to disclose ESG factors subject to Regulation (EU) 2020/1818 as set out by paragraph b) of Article 12(1), and Benchmark Regulation (EU) 2020/1816 Annex II: Weighted average percentage of benchmark constituents in the tobacco sector. This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from an additional indicator related to principal adverse impacts set out by indicator #4 in Table I of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosures rules on sustainable investments (Exposure to companies active in the fossil fuel sector). EBA Pillar 3: Template 1: Banking book - Climate change transition risk: Companies in Mining and quarrying excluded from EU-Paris aligned Benchmarks in accordance with points (d) to (g) of Article 12(1) and in accordance with Article 12(2) of Climate Benchmark Standards Regulation. Benchmark Regulation (EU) 2020/1818 Article 12(1). This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from an additional indicator related to principal adverse impacts set out by indicator #9 in Table II of Annex I of Commission Delegated Regulation (EU) 2022/1288 with regard to disclosures rules on sustainable investments (Investments in companies producing chemicals). EBA Pillar 3: Template 1: Banking book - Climate change transition risk: Companies in Mining and quarrying excluded from EU-Paris aligned Benchmarks in accordance with points (d) to (g) of Article 12(1) and in accordance with Article 12(2) of Climate Benchmark Standards Regulation.

⁴ Benchmark Regulation (EU) 2020/1818 Article 12(1); Administrators of EU-Paris aligned Benchmarks shall exclude all of the following companies from those benchmarks: companies involved in any activities related to controversial weapons; and Benchmark Regulation (EU) 2020/1816 Annex II: Weighted average percentage of benchmark constituents in the controversial weapons sector. This information supports the needs of benchmark administrators to disclose ESG factors subject to Regulation (EU) 2020/1818 as set out by paragraph b) of Article 12(1), and Benchmark Regulation (EU) 2020/1816 Annex II: Weighted average percentage of benchmark constituents in the tobacco sector. Benchmark Regulation (EU) 2020/1818 Article 12(1).

⁵ This disclosure requirement is consistent with the requirements in Commission Implementing Regulation (EU) 2022/2453 - template 1 climate change transition risk.

⁶ This disclosure requirement is aligned with Commission Delegated Regulation (EU) 2020/1818 (Climate Benchmark Regulation), Article 12(1).

⁷ This information supports the information needs of financial market participants subject to Regulation (EU) 2019/2088 because it is derived from an additional indicator related to principal adverse impacts set out by indicator #13 in Table I of Annex I of Commission Delegated Regulation (EU) 2022/1288 of 6 April 2022 supplementing Regulation (EU) 2019/2088 of the European Parliament and of the Council with regard to disclosures rules on sustainable investments (Board gender diversity).

⁸ This information supports the information needs of benchmark administrators to disclose ESG factors subject to Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as set out by indicator "Weighted average ratio of female to male board members" in section 1 and 2 of Annex II.