



Befimmo (incl. Befimmo Group SA, BREG SRL, FinDvp SRL, AlexandriteF SA and all its respective affiliates)

GRESB Real Estate Assessment 2024

DATE: 27 Jun 2024 1:44:25pm Thu UTC SUBMITTED: 27 Jun 2024 1:43:39pm Thu UTC

Table of Contents

ASPECT CHECKLIST	
Aspect Checklist	4
ENTITY AND REPORTING CHARACTERISTICS Entity Characteristics	5
Reporting Characteristics	5
LEADERSHIP ESG Commitments and Objectives	
ESG Decision Making	8
POLICIES ESG Policies	. 13
REPORTING	
ESG Disclosure ESG Incident Monitoring	
RISK MANAGEMENT	
Risk Management Risk Assessments Climate-related Risk Management	. 20
STAKEHOLDER ENGAGEMENT	
Employees Suppliers.	
REPORTING CHARACTERISTICS	
Reporting Characteristics	. 35
RISK ASSESSMENT	
Risk Assessments Efficiency Measures	
TARGETS	
Targets	. 39
TENANTS AND COMMUNITY Tenants/Occupiers. Community	
	. 4-
ENERGY Energy Consumption	. 45
GHG	
GHG Emissions	. 53
WATER Water Use	. 59
WASTE Waste Management	. 65
DATA MONITORING AND REVIEW	
Review, verification and assurance of ESG data	. 70
BUILDING CERTIFICATIONS Building Certifications	72
DEV - REPORTING CHARACTERISTICS	
Reporting Characteristics	. 76
DEV - ESG REQUIREMENTS ESG Requirements	. 77
DEV - MATERIALS Materials	. 80
DEV - BUILDING CERTIFICATIONS Building Certifications	
	. 82
DEV - ENERGY CONSUMPTION Energy	. 84

DEV - WATER USE	
Water Conservation	86
DEV - WASTE MANAGEMENT	
Waste Management	87
DEV - STAKEHOLDER ENGAGEMENT	
Health, Safety & Well-being	88
Supply Chain	89
Community Impact and Engagement	90

ASPECT CHECKLIST

There are no errors in this Assessment, you can submit it by clicking "Proceed to Submit". If you would like to return to the Assessment, click "Contents".	

ENTITY AND REPORTING CHARACTERISTICS Entity Characteristics

EC	2			
Natu	lature of ownership			
	Public (listed on a Stock Exchange) entity Private (non-listed) entity			
	Investment style:			
	Core Value-added Opportunistic Debt Social/Affordable Housing			
	Open or closed end:			
	Open end Closed end			
	Type of investment vehicle:			
0	Club Deal Direct Investment Fund Joint Venture (JV) Separate Account Special Purpose Vehicle Government entity			
Lega	Government entity al Entity Identifier (optional)			
EC				
Enti	ty commencement date			
Year 199	of commencement (listed) or Year of establishment (non-listed) 5			
EC	4			
Rep	orting year			
	Calendar year Fiscal year			
	ITY AND REPORTING CHARACTERISTICS porting Characteristics			
RC	1			
Rep	orting currency			
Valu	es are reported in:			
EU	R Euro			
RC	2			
Ecor	nomic size			
Wha	t was the gross asset value (GAV) of the portfolio at the end of the reporting year in millions?			

2,761.3

Entity & Reporting Unaracteristics - Entity Unaracteristics
RC3
Floor area metrics
Metrics are reported in:
m2sq. ft.
RC4
Property type and Geography
Portfolio predominant location (*): Belgium
Portfolio predominant property type (**): Office: Corporate: Mid-Rise Office
RC5
Nature of entity's business
The entity's core business:
 Management of standing investments only (continue with Management and Performance Components) Management of standing investments and development of new construction and major renovation projects (continue with Management, Performance, and Development Components) Development of new construction and major renovation projects (continue with Management and Development Components)

LEADERSHIP

ESG Commitments and Objectives

	o communication and objectives	
LE		O Max. score 0
ESG	G leadership commitments	
Has	the entity made a public commitment to ESG leadership standards and/or principles?	
0	Yes	
	Select all commitments included (multiple answers possible)	
	General ESG commitments	
	Global Investor Coalition on Climate Change (including AIGCC, Ceres, IGCC, IIGCC) International Labour Organization (ILO) Standards	
	Montreal Pledge	
	OECD - Guidelines for multinational enterprisesPRI signatory	
	RE 100	
	 Science Based Targets initiative Task Force on Climate-related Financial Disclosures (TCFD) 	
	UN Environment Programme Finance Initiative	
	 ✓ UN Global Compact ✓ UN Sustainable Development Goals 	
	Other	
	Provide applicable hyperlink	
	Provide hyperlink https://www.befimmo.be/sites/default/files/pdf_divers/letter_ungc_uk-nl-fr.pdf	
	https://www.befimmo.be/sites/default/files/pdf_divers/letter_ungc_uk-nl-fr.pdf	
	Indicate where the relevant information can be found	
	Signatory to the UN Global Compact	
	Provide hyperlink https://www.befimmo.be/en/action-plan/frameworks-recognition	
	https://www.befimmo.be/en/action-plan/frameworks-recognition Indicate where the relevant information can be found	
	Frameworks we follow: OECD, ILO, UNGC, SBT, TCFD and SDGs	
	Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf	
	https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf	
	Indicate where the relevant information can be found	
	Frameworks on p.121	
	Net Zero commitments	
O) No	
LE	E2	Max. score 1
ESG	6 objectives	
Doe	es the entity have ESG objectives?	
0) Yes	
	The objectives relate to (multiple answers possible)	
	✓ General objectives	
	☑ Environment	
	✓ Social✓ Governance	
	Governance	
	Issue-specific objectives	
	■ Diversity, Equity, and Inclusion (DEI)✓ Health and well-being	

ESG Coordinator

Enti	ty & Re	porting Characteristics - Entity Characteristics
	The	objectives are
	0	Publicly available
		Provide applicable hyperlink
		Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf
		https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf
		Indicate where the relevant information can be found
		2030 Action Plan, p.168-169
	0	Not publicly available
	Com	municate the objectives and explain how they are integrated into the overall business strategy (maximum 250 words)
		2030 action plan regroups 40 targets Befimmo has set itself on Environment, Social and Governance issues. All targets push the Company to improve its ESG formance year after year. The action plan is published in the ESG Report of the Company.
0	No	
I FA	ADERS	SHIP
		ecision Making
LE	3	⊙ Max. score 2
Ind	ividual	l responsible for ESG, climate-related, and/or DEI objectives
Doe	s the	entity have one or more persons responsible for implementing ESG, climate-related, and/or DEI objectives?
0	Yes	
	$ lap{}$	ESG Control of the co
		Select the persons responsible (multiple answers possible)
		Dedicated employee(s) for whom ESG is the core responsibility
		Provide the details for the most senior of these employees
		Name
		Rudi op 't Roodt
		Job title
		Chief Technical & Sustainability Officer
		Employee(s) for whom ESG is among their responsibilities
		Provide the details for the most senior of these employees
		Name
		Delia Agneessens
		Job title

V

 \checkmark

Name

~	External consultants/manager Name of the main contact			
	Jeremy Chenoy			
	Job title			
	Senior Manager at Deloitte			
▽	Investment partners (co-investors/JV partners) Name of the main contact			
	Alex Woolfson			
	Job title			
	Director Portfolio Management at Brookfield			
Clin	nate-related risks and opportunities			
Sele	ct the persons responsible (multiple answers possible)			
<u>~</u>	Dedicated employee(s) for whom climate-related issues are core responsibilities			
	Provide the details for the most senior of these employees Name			
	Rudi op 't Roodt			
	Chief Technical & Sustainability Officer			
▽	Employee(s) for whom climate-related issues are among their responsibilities Provide the details for the most senior of these employees Name			
	Frédéric Tourné Job title			
	Head of Environmental Management			
~	External consultants/manager Name of the main contact			
	Jerome Meessen			
	Job title			
	Senior Energy and Climate Change Consultant at Climact			
~	Investment partners (co-investors/JV partners) Name of the main contact			
	Alex Woolfson			
	Job title			
	Director Portfolio Management at Brookfield			
Dive	ersity, Equity, and Inclusion (DEI)			
Sele	ct the persons responsible (multiple answers possible)			
	Dedicated employee for whom DEI is the core responsibility Employee for whom DEI is among their responsibilities			
	Provide the details for the most senior of these employees:			

	Florence Weemaels
	Job title
	Head of Human Resources
	External consultant/manager Name of the main contact
	Jeremy Chenoy
	Job title
	Senior Manager at Deloitte
	Investment partners (co-investors/JV partners) Name of the main contact
	Alex Woolfson
	Job title
	Director Portfolio Management at Brookfield
O No	
LE4	● Max. score 1
ESG taski	force/committee
Does the	entity have an ESG taskforce or committee?
Yes	
Sele	ct the members of this taskforce or committee (multiple answers possible)
lacksquare	Board of Directors
	C-suite level staff/Senior management Investment Committee
	Fund/portfolio managers
	Asset managers 500 months in a second secon
V	ESG portfolio manager Investment analysts
	Dedicated staff on ESG issues
	External managers or service providers Investor relations
▼	Other
	Other selected. Please describe
	ESG matters are now discussed at many times as necessary during the weekly Leadership Committees, which include the Executive Committee members, as well as the Chief Technical & Sustainability Officer, the Chief Portfolio Officer and the Chief Operator Officer. This Committee is no duplicate of one of the categories ticked above.
O No	
LE5	● Max. score 1
ESG, clim	ate-related and/or DEI senior decision maker
Does the	entity have a senior decision-maker accountable for ESG, climate-related, and/or DEI issues?
Yes ✓	ESG
	Provide the details for the most senior decision-maker on ESG issues
	Name
	Jean-Philip Vroninks
	Job title

С	EO
Th	e individual's most senior role is as part of
(Board of Directors
	C-suite level staff/Senior management
	Investment Committee
	Other
Cl	imate-related risks and opportunities
Pr	ovide the details for the most senior decision-maker on climate-related issues
Na	me
J	ean-Philip Vroninks
Jo	b title
С	EO
∟ Th	e individual's most senior role is as part of
6	Board of Directors
_	C-suite level staff/Senior management
-	Investment Committee
	Other .
Di	versity, Equity, and Inclusion (DEI)
	ovide the details for the most senior decision-maker on DEI:
Na	me
J	ean-Philip Vroninks
Jo	b title
C	EO
Th	e individual's most senior role is as part of:
_	Board of directors C-suite level staff/Senior management
-	Investment committee
	Other .
crik	e the process of informing the most senior decision-maker on the ESG, climate-related, and DEI performance of the entity (maximum 250 words)
oci ii	te the process of informing the most senior decision-maker on the Eso, climate-related, and but performance of the entity (maximum 250 words)
SG to	nief Technical & Sustainability Officer, a member of the Leadership Committee, reports directly to the CEO. His role is both strategic (developing strategy pics, managing relations with stakeholders) and operational (coordinating and running sustainability projects, managing the Action Plan 2030, acting as consultant for other departments, and encouraging staff to embrace change).
	⊙ Max. sı
nel E	SG performance targets
e en	tity include ESG factors in the annual performance targets of personnel?
5	
es po	erformance on these targets have predetermined financial consequences?
-	
Ye	
Se	lect the personnel to whom these factors apply (multiple answers possible):
	Board of Directors
_	C-suite level staff/Senior management
	Investment Committee
	Fund/portfolio managers Asset managers
- (*)	Maact managera

ESG portfolio manager	
Investment analysts	
☑ Dedicated staff on ESG issues	
External managers or service providers	
Investor relations	
Other Other	
Provide applicable evidence	
Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esq23_uk.pdf	
https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf	
Indicate where the relevant information can be found	
p.73	
LE6 - eHR BEFIMMO.pdf	
Indicate where in the evidence the relevant information can be found	
Whole document	
p.2: Group objectives: follow and implementation of ESG roadmap	
p.2-5: Individual objectives: linked to ESG	
Show investors	

O No

O No

POLICIES

ESG Policies

P01 Max. score 1.5

Policy on environmental issues

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



Select all environmental issues included (multiple answers possible)

Biodiversity and habitat

Climate/climate change adaptation

Energy consumption

Greenhouse gas emissions

Indoor environmental quality

✓ Material sourcing

 \checkmark Pollution prevention

Renewable energy

Resilience to catastrophe/disaster

Sustainable procurement

Waste management

✓ Water consumption

Other

Provide applicable evidence

<u>PO1 - Climate change - Energy - Resilience.pdf</u> Indicate where in the evidence the relevant information can be found

Evidence for climate change and resilience. All information within the document is framed in green with extra information in English as the documents are only available in French. This document was applicable during the reporting year 2023.

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<u>PO1 - Quality matrix APD final.pdf</u> Indicate where in the evidence the relevant information can be found

Evidence for indoor environmental quality & biodiversity & Materials sourcing. Befimmo minimum technical requirements beyond standards and regulations. This document is only available in French (Translations are available in the comments). Important information is:

- Pages 3-4; 5. Well-being, comfort and health: Choices made specifically for the well-being and health of occupants (acoustics, removable materials that are provided, etc.)

- Page 4; 6. Design of outdoor areas - Biodiversity

- Pages 4-5; 8. Materials: Choices of materials that respect the environment and the well-being of the occupants (wood, plaster, paint, carpet, etc.). This document was applicable during the reporting year 2023.

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<u>PO1 - Quality matrix APS - final.pdf</u> Indicate where in the evidence the relevant information can be found

Evidence for Biodiversity (quality matrix): Befimmo minimum technical requirements beyond standards and regulations.

This document is only available in French (Translations are available in the comments). Important information is on p.3 - 9. Design outdoor areas. This document was applicable during the reporting year 2023.

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<u>PO1 - Quality matrix EXE - final.pdf</u> Indicate where in the evidence the relevant information can be found

Evidence for Biodiversity (quality matrix): Befimmo minimum technical requirements beyond standards and regulations.

This document is only available in French (Translations are available in the comments). Important information is on p.2: Fauna & Flora This document was applicable during the reporting year 2023.

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Provide hyperlink

https://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_esg_policy_def.pdf

https://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_esg_policy_def.pdf

Indicate where the relevant information can be found

Evidence for environmental issues included in the sustainability policy 2023.

Provide hyperlink

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf

Indicate where the relevant information can be found

This document includes evidence for: Biodiversity and habitat, p.60 Climate/climate change adaptation, p.50 and 144-147 Energy consumption, p.41 and 145 Greenhouse gas emissions, p.41 and 144-147 Indoor environmental quality, p.91 Material sourcing: p.55 and 149 Pollution prevention: p.58 Renewable energy: p.47 and 145-147 Resilience to catastrophe/disaster: p.50 and 144-147 Sustainable procurement, p.83 Waste management, p.55 and 149 Water consumption, p.52 and 148

Action plan 2030, p.168

Does the entity have a policy to address Net Zero?



Provide applicable evidence

<u>P01 - Roadmap way to go.pdf</u> Indicate where in the evidence the relevant information can be found

Whole document.

This document is the action plan Befimmo established in order to reach net zero by 2050: how will we reach net zero, which actions needs to be taken, etc.

Show investors

Provide hyperlink

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf

Indicate where the relevant information can be found

ESG Report 2023, p.41-49:

In order to measure the efforts already made and those still to be made to achieve the targets of limiting global warming to 1.5°C set by COP21 and Europe, Befimmo uses two complementary approaches, namely the methodology proposed by the Science Based Targets initiative (SBTi) and that proposed by the CRREM tool. In January 2022, these two players joined forces and methodologies to ensure a major global approach to operational decarbonisation of buildings aligned with climate science with the ultimate goal of achieving net zero carbon by 2050.

O No

O No

P02

Policy on social issues

Max. score 1.5

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

Yes

Select all social issues included (multiple answers possible)

Child labor

Community development

Customer satisfaction

Employee engagement

Employee health & well-being

Employee remuneration

Forced or compulsory labor

Freedom of association

Health and safety: community

Health and safety: contractors

✓ Health and safety: employees

Health and safety: tenants/customers

Human rights

Diversity, Equity, and Inclusion

✓ Labor standards and working conditions

Social enterprise partnering

Stakeholder relations

Other

Provide applicable evidence

PO2 - Letter UN Global Compact.pdf

Indicate where in the evidence the relevant information can be found

Evidence for Child labour, Human rights, Forced or compulsory labor and Labor standards and working conditions. This document was signed in 2016 and was still applicable during the reporting period of 2023. Befimmo updates its commitment publicly on the UNGC website.

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

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

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

Show investors

Provide hyperlink

<u> https://unglobalcompact.org/what-is-gc/participants/84381-Befimmo-SA</u>

https://unglobalcompact.org/what-is-gc/participants/84381-Befimmo-SA

Indicate where the relevant information can be found

Evidence for Child labour, Human rights, Forced or compulsory labor and Labor standards and working conditions.

This is evidence that Befimmo is fully engaged regarding the ten principles of the UN Global Compact as this is proof that we yearly fill in the communication in progress. This evidence supports the first evidence for this question, which is the signatory letter in French.

Provide hyperlink

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf

Indicate where the relevant information can be found

ESG Report 2023

Evidence for:

Community development: p.80-82, 86-88, 92-94

Customer satisfaction: p.80-81 Employee engagement: p.73-74 Employee health & well-being: p.77-79

Employee remuneration: p.73 Freedom of association: p.74

Health and safety: community: p.92-94 Health and safety: employees: p.77-79 Health and safety: tenants/customers: p.89-91

Human rights: p.115, 74 and 89-91 Inclusion and diversity: p.76

Labor standards and working conditions: p.73-74

Social enterprise partnering: p.92-94 Stakeholder relations: p.21-33

2030 Action Plan: The action plan provides a breakdown of actions, indicators and objectives linked to the sustainability policy: p.169

PO2 - Labour regulations Befimmo.pdf Indicate where in the evidence the relevant information can be found

Evidence for Employee remuneration (p.11, 12, 13 and 35). This document is only available in French or Dutch and was still applicable during the reporting period 2023.

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

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

- Pages 5-6: Nature of work, workplace and flexibility in time and space
- Pages 6-7: Work time (hours a day, schedule of hours, part-time work, etc.)
- Pages 7-11: holidays and absence/leave
- Pages 11-13: salary
- Pages 13-14: end of contract
- Pages 14-15: security
- Pages 17-24: prevention of psychosocial risks
- Page 24: discrimination
- Pages 25-27: absence

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https://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_esg_policy_def.pdf

https://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_esg_policy_def.pdf

Indicate where the relevant information can be found

Evidence for social issues included in the ESG policy 2023.

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

Evidence for Health & safety contractors. This document is only available in French. All necessary passages are highlighted in red frames. The document is was applicable during the reporting period 2023.

Show investors

<u>P02</u> Indi	<u>2 – Satisfaction survey team 2023.pdf</u> icate where in the evidence the relevant information can be found
	idence for employee engagement (whole document). The survey was carried out in March 2023. This survey included evidence for employee engagement, nployee remuneration and employee health and well-being.
	Show investors
	2 <u>– Satisfaction survey tenants 2023.pdf</u> icate where in the evidence the relevant information can be found
Sa	tisfaction survey carried out on an annual basis in September 2023. Evidence for customer/tenant satisfaction.
	Show investors
http htt	ovide hyperlink ps://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_code_of_conduct_for_suppliers_def_0.pdf tps://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_code_of_conduct_for_suppliers_def_0.pdf icate where the relevant information can be found
Su	applier code of conduct 2023.
O No	
P03	⊙ Max. score 1.5
Policy or	n governance issues
Does the	e entity have a policy/policies on governance issues?
Yes	
Sele	ect all governance issues included (multiple answers possible)
	Data protection and privacy
	Whistleblower protection and prevention of financial crime
	ivide applicable evidence ivide hyperlink ps://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_anti-corruption_policy_def_0.pdf
	tps://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_anti-corruption_policy_def_0.pdf
Indi	icate where the relevant information can be found
- B	idence for: Bribery and corruption Fraud
	<u>3 - Cybersecurity.pdf</u> icate where in the evidence the relevant information can be found
Evi	idence for cybersecurity (whole document)
	Show investors
Pro	vide hyperlink ps://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf
htt	tps://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf
Indi	icate where the relevant information can be found
Bri Cyl Da	idence for: ribery and corruption, p.117-118 rbersecurity, p.116 at a protection and privacy, p.116 recutive compensation, p.107-108

Fraud, p.116-117, 167

Political contributions, p.25, 167

Provide hyperlink

https://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_code_of_ethics_def_0.pdf

 $https://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_code_of_ethics_def_0.pdf$

Indicate where the relevant information can be found

Evidence for corruption, political contributions and shareholder rights.

Provide hyperlink

https://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_whistleblowing_policy_eng_def.pdf

 $https://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_whistleblowing_policy_eng_def.pdf$

Indicate where the relevant information can be found

Evidence for fraud.

Provide hyperlink https://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_data_privacy_policy_def.pdf

https://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_data_privacy_policy_def.pdf

Indicate where the relevant information can be found

Evidence for Data protection and privacy.

O No

REPORTING

ESG Disclosure

	● Max. score 3.
orting	
entity disclose its ESG actions and/or performance?	
ase select all applicable options (multiple answers possible)	
Section in Annual Report	
Select the applicable reporting level	
 Entity Investment manager Group Aligned with GRI Standards 	
Disclosure is third-party reviewed:	
 Yes Externally checked Externally verified Externally assured using ISAE 3000 	
O No	
Provide applicable evidence	
Provide hyperlink	
https://www.befimmo.be/sites/default/files/imce/publications/befimmo_urban-alchemists.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_urban-alchemists.pdf	
Indicate where the relevant information can be found	
mulcate where the retevant milor mation can be round	
This is the Activity Report 2023.	
This is the Activity Report 2023. ESG information can be found throughout the entire document, no dedicated part on ESG. This is the latest available information.	
This is the Activity Report 2023.	
This is the Activity Report 2023. ESG information can be found throughout the entire document, no dedicated part on ESG. This is the latest available information. This is the latest annual activity report, comprising the latest published ESG information.	
This is the Activity Report 2023. ESG information can be found throughout the entire document, no dedicated part on ESG. This is the latest available information. This is the latest annual activity report, comprising the latest published ESG information. Stand-alone sustainability report(s)	
This is the Activity Report 2023. ESG information can be found throughout the entire document, no dedicated part on ESG. This is the latest available information. This is the latest annual activity report, comprising the latest published ESG information.	
This is the Activity Report 2023. ESG information can be found throughout the entire document, no dedicated part on ESG. This is the latest available information. This is the latest annual activity report, comprising the latest published ESG information. Stand-alone sustainability report(s) Select the applicable reporting level	
This is the Activity Report 2023. ESG information can be found throughout the entire document, no dedicated part on ESG. This is the latest available information. This is the latest annual activity report, comprising the latest published ESG information. Stand-alone sustainability report(s) Select the applicable reporting level Entity Investment manager	
This is the Activity Report 2023. ESG information can be found throughout the entire document, no dedicated part on ESG. This is the latest available information. This is the latest annual activity report, comprising the latest published ESG information. Stand-alone sustainability report(s) Select the applicable reporting level	
This is the Activity Report 2023. ESG information can be found throughout the entire document, no dedicated part on ESG. This is the latest available information. This is the latest annual activity report, comprising the latest published ESG information. Stand-alone sustainability report(s) Select the applicable reporting level Entity Investment manager Group Aligned with GRI Standards	
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Has the entity been involved in any ESG-related breaches that resulted in fines or penalties during the reporting year?

No

RISK MANAGEMENT

Risk Management

RM1		⊙ Max. score 1.25
Envir	onmental Management System (EMS)	
Does	the entity have an Environmental Management System [EMS]?	
0		
RM2	2	⊙ Max. score 0.25
Proce	ess to implement governance policies	
Does	the entity have processes to implement governance policy/policies?	
0	Yes	
9	Select all applicable options (multiple answers possible)	
	Compliance linked to employee remuneration Dedicated help desks, focal points, ombudsman, hotlines Disciplinary actions in case of breach, i.e. warning, dismissal, zero tolerance policy Employee performance appraisal systems integrate compliance with codes of conduct Investment due diligence process Responsibilities, accountabilities and reporting lines are systematically defined in all divisions and group companies Training related to governance risks for employees (multiple answers possible) Regular follow-ups When an employee joins the organization Whistle-blower mechanism Other	
_	No Not applicable	
	постаррисавсе	
	MANAGEMENT K Assessments	
RM3	3.1	● Max. score 0.25
Socia	l risk assessments	
Has t	he entity performed social risk assessments within the last three years?	
0	Yes	
9	Select all issues included (multiple answers possible)	
	Child labor Community development Controversies linked to social enterprise partnering Customer satisfaction Employee engagement Employee health & well-being Forced or compulsory labor Freedom of association Health and safety: community Health and safety: contractors Health and safety: employees Health and safety: tenants/customers Health and safety: supply chain (beyond tier 1 suppliers and contractors) Human rights Diversity, Equity, and Inclusion Labor standards and working conditions Stakeholder relations Other	

O No

RM3.2	⊙ Max. score 0.25
Governance risk assessments	
Has the entity performed governance risk assessments within the last three years?	
O Yes	
Select all issues included (multiple answers possible)	
 ✓ Bribery and corruption ✓ Cybersecurity ✓ Data protection and privacy ✓ Executive compensation Fiduciary duty ✓ Fraud ✓ Political contributions ✓ Shareholder rights Other 	
O No	
RM4	⊙ Max. score 0.25
ESG due diligence for new acquisitions	
Does the entity perform asset-level environmental and/or social risk assessments as a standard part of its due diligence process fo	r new acquisitions?
⊙ Yes	
Select all issues included (multiple answers possible)	
Biodiversity and habitat Building safety Climate/Climate change adaptation Compliance with regulatory requirements Contaminated land Energy efficiency Energy supply Flooding GHG emissions Health and well-being Indoor environmental quality Natural hazards Socio-economic Transportation Waste management Water efficiency Water supply Other Other selected. Please describe Environmental, building certification & energy ratings	
No Not applicable RISK MANAGEMENT Climate-related Risk Management	
RM5	⊙ Max. score 0.5

Climate resilience

Does the entity's climate strategy incorporate resilience?



 $Describe \ how \ the \ entity \ incorporates \ resilience \ into \ its \ climate \ strategy \ considering \ risks \ and \ opportunities$

The company has incorporated a TCFD chapter in its ESG Report, dedicated on climate change and has integrated climate-related risks in its risk chapter. In its ESG report, Befimmo has also detailled all ESG risks with their impact and actions taken.

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

- 1. physical: risks and opportunities related to exposure to the physical consequences of climate change (sea level rise, heat domes, droughts, etc.) Befimmo's response to physical impacts is as follows:
- conduct a physical climate risk assessments to determine which core assets need to be upgraded
- for each critical asset, conduct an assessment to determine what measures need to be taken to mitigate the identified risks
- secure the risk through insurance policies covering the portfolio against loss of rent due to natural disasters like floods, fires and storms, with a total insured value at least as high as the balance sheet value of the assets
- 2. transitional: consequences of the transition to a low-carbon world (regulatory, political, market developments, etc.) Befimmo's response to transitional impacts is as follows:
- ongoing monitoring and compliance with applicable laws and standards
- participate in industry bodies to monitor emerging legislation early on and analyse occupant preferences continuously
- assess the Company's carbon footprint across its value chain, define a strategy to reduce it, and identify action levers

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

Yes Select the scenarios that are used (multiple answers possible) ▼ Transition scenarios CRREM 2C CRREM 1.5C IEA SDS IEA B2DS IEA NZE2050 IPR FPS NGFS Current Policies NGFS Nationally determined contributions NGFS Immediate 2C scenario with CDR NGFS Immediate 2C scenario with limited CDR NGFS Immediate 1.5C scenario with CDR NGFS Delayed 2C scenario with limited CDR NGFS Delayed 2C scenario with CDR NGFS Immediate 1.5C scenario with limited CDR SRTi SSP1-1.9 SSP1-2.6 SSP4-3.4 SSP5-3.40S SSP2-4.5 SSP4-6.0 SSP3-7.0 SSP5-8.5 TPI Other Physical scenarios RCP2.6 RCP4.5 RCP6.0 RCP8.5 SSP1-1.9 SSP1-2.6 SSP4-3.4 SSP5-3.40S SSP2-4.5 SSP4-6 N SSP3-7.0 SSP5-8.5 Other

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

In order to understand to what extend Befimmo's core portfolio is exposed to future weather patterns and natural hazards, the Company is currently conducting an analysis using the GRESB tool. This tool is using the "Munich Re" database as a source of information. The physical risk analysis is based on three scientific climate scenarios adopted by the Intergovernmental Panel on Climate Change (IPCC):

- RCP2.6: global average temperature increases by 1.3 to 2.4°C
- RCP4.5: global average temperature increases by 2.1 to 3.5°C

O No

O No

- RCP8.5: global average temperature increases by 3.3 to 5.7°C

In order to measure the efforts already made and those still to be made to achieve the objectives of limiting global warming to 1.5°C set by COP21 and Europe, Befimmo uses one complementary approache, namely the methodology proposed by the CRREM.

Max. score 0.5

RM6.1 Transition risk identification Does the entity have a systematic process for identifying transition risks that could have a material financial impact on the entity? Select the elements covered in the risk identification process (multiple answers possible) Policy and legal Has the process identified any risks in this area? Select the risk(s) to which the entity is exposed (multiple answers possible) ✓ Increasing price of GHG emissions Enhancing emissions-reporting obligations Mandates on and regulation of existing products and services Exposure to litigation Other O No Technology Has the process identified any risks in this area? Yes Select the risk(s) to which the entity is exposed (multiple answers possible) Substitution of existing products and services with lower emissions options Unsuccessful investment in new technologies Costs to transition to lower emissions technology Other O No Market Has the process identified any risks in this area? Select the risk(s) to which the entity is exposed (multiple answers possible) Changing customer behavior Uncertainty in market signals ✓ Increased cost of raw materials Other O No Reputation Has the process identified any risks in this area? Yes Select the risk(s) to which the entity is exposed (multiple answers possible) Shifts in consumer preferences Stigmatization of sector ✓ Increased stakeholder concern or negative stakeholder feedback Other

Provide applicable evidence

Provide hyperlink

O No

https://www.befimmo.be/sites/default/files/publications/befimmo_sacdp_climate_change_questionnaire_202320230726064400.pdf	
https://www.befimmo.be/sites/default/files/publications/befimmo_sacdp_climate_change_questionnaire_202320230726064400.pdf	
Indicate where the relevant information can be found	
CDP questionnaire, p.15-18	
Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf	
https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf	
Indicate where the relevant information can be found	
Risks, p.32-37 TCFD section, p.154-156	
RM6.1 - TCFD alignment report.pdf Indicate where in the evidence the relevant information can be found	
TCFD alignment report from GRESB	
Show investors	
RM6.1 - Transition risk report.pdf Indicate where in the evidence the relevant information can be found	
Transition risk report from GRESB	
Show investors	
Describe the entity's processes for prioritizing transition risks	
Specifically for climate-related risks, Befimmo has set up a set of initiatives to contribute to climate-change mitigation as a real-estate player: - Implementation of the TCFD recommendations; - Request of the GRESB TCFD alignment report, as well as the Transition risk report; - Commitment to the Science Based Targets initiative (SBTi) to reduce absolute CO2 emissions related to scopes 1 and 2; - Use of the CRREM tool to assess the transition risks for each building.	
Together with the double materiality assessment Befimmo conducted, each of these initiatives will help the Company to implement targets towards a sustainable future.	
No	
ide additional context for the answer provided (not validated, for reporting purposes only)	
6.2 ⊙	Max. score 0.5
sition risk impact assessment	
the entity have a systematic process to assess the material financial impact of transition risks on the business and/or financial planning of the entity?	
Yes	
Select the elements covered in the impact assessment process (multiple answers possible)	
Policy and legal	
Has the process concluded that there were any material impacts to the entity in this area?	
O Yes	
Indicate which impacts are deemed material to the entity (multiple answers possible)	
 Increased operating costs Write-offs, asset impairment and early retirement of existing assets due to policy changes Increased costs and/or reduced demand for products and services resulting from fines and judgments Other 	
O No	
○ No ✓ Technology	
✓ Technology	

\checkmark	Mar	ket
	Has	the process concluded that there were any material impacts to the entity in this area?
	0	Yes
		Indicate which impacts are deemed material to the entity (multiple answers possible)
		 ✓ Reduced demand for goods and services due to shift in consumer preferences ✓ Increased production costs due to changing input prices and output requirements ✓ Abrupt and unexpected shifts in energy costs ✓ Change in revenue mix and sources, resulting in decreased revenues ✓ Re-pricing of assets Other
	0	No
<u>~</u>	Rep	utation
	Has	the process concluded that there were any material impacts to the entity in this area?
	0	Yes
		Indicate which impacts are deemed material to the entity (multiple answers possible)
		Reduced revenue from decreased demand for goods/services Reduced revenue from decreased production capacity Reduced revenue from negative impacts on workforce management and planning Reduction in capital availability Other
	0	No
Prov	ide a	pplicable evidence
Prov	ide h	yperlink ww.befimmo.be/sites/default/files/publications/befimmo_sacdp_climate_change_questionnaire_202320230726064400.pdf
		ww.befimmo.be/sites/default/files/publications/befimmo_sacdp_climate_change_questionnaire_202320230726064400.pdf
Indic	ate v	where the relevant information can be found
CDF	que	stionnaire, p.18-32
Prov https	ide h	yperlink ww.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf
http	s://v	ww.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf
Indic	ate v	vhere the relevant information can be found
		32-37 ction, p.154-156
		CFD alignment report.pdf vhere in the evidence the relevant information can be found
TCF	D ali	gnment report from GRESB
	Sho	ow investors
RM6	.1 - T	ransition risk report.pdf vhere in the evidence the relevant information can be found
Tra	nsitio	on risk report from GRESB
	Sho	ow investors
Desc	ribe	how the entity's processes for identifying, assessing, and managing transition risks are integrated into its overall risk management
- Im - Re	plen ques mmi	ally for climate-related risks, Befimmo has set up a set of initiatives to contribute to climate-change mitigation as a real-estate player: nentation of the TCFD recommendations; st of the GRESB TCFD alignment report, as well as the Transition risk report; tment to the Science Based Targets initiative (SBTi) to reduce absolute CO2 emissions related to scopes 1 and 2; the CRREM tool to assess the transition risks for each building.

Together with the double materiality assessment Befimmo conducted, each of these initiatives will help the Company to implement targets

O No

towards a sustainable future.

ical risk identification the entity have a systematic process for identifying physical risks that could have a material financial impact on the entity? Yes Select the elements covered in the risk identification process (multiple answers possible) Acute hazards Has the process identified any acute hazards to which the entity is exposed? Yes Indicate to what factoris) the entity is exposed (multiple answers possible) Extratrepical storm Flash flood Storm surge Tropical cyclone Other No Chronic stressors Has the process identified any chronic stressors to which the entity is exposed? Yes Indicate to what factoris) the entity is exposed (multiple answers possible) Chronic stressors Has the process identified any chronic stressors to which the entity is exposed? Yes Indicate to what factoris) the entity is exposed (multiple answers possible) Drought stress Fire weather stress Precipitation stress Rising sea levels Other No No Provide applicable evidence Provide hypertink Integrity-www.befimmo.be/aites/default/files/publications/befimmo.sacdp_climate_change_questionnaire_202320230726064400.pdf Intigative-www.befimmo.be/aites/default/files/publications/befimmo.sacdp_climate_change_questionnaire_202320230726064400.pdf Intigative-www.befimmo.be/aites/default/files/publications/befimmo.esg22_uk.pdf Intigative-www.befimmo.be/sites/default/files/publications/befimmo.esg22_uk.pdf Intigates where the relevant information can be found Risks, p. 32-37 TCPD section, p. 154-156 Risks, p. 32-37 TCPD section, p. 154-156 Risks, p. 32-37 TCPD section, p. 154-156	vide additional context for the answer provided (not validated, for reporting purposes only)	
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	TCFD alignment report from GRESB	

Describe the entity's processes of prioritizing physical risks

Show investors

Befimmo is currently conducting an analysis using the GRESB tool. This tool is using the "Munich Re" database as a source of information. The physical risk analysis

is based on three scientific climate scenarios adopted by the Intergovernmental Panel on Climate Change (IPCC):

- RCP2.6: global average temperature increases by 1.3 to 2.4°C
- RCP4.5: global average temperature increases by 2.1 to 3.5°C
- RCP8.5: global average temperature increases by 3.3 to 5.7°C

Befimmo's response to physical impacts is as follows:

- conduct a physical climate risk assessments to determine which core assets need to be upgraded
- for each critical asset, conduct an assessment to determine what measures need to be taken to mitigate the identified risks
- secure the risk through insurance policies covering the portfolio against loss of rent due to natural disasters like floods, fires and storms, with a total insured value at least as high as the balance sheet value of the assets

In order to prioritise physical risks, we measure the quantitative index value (determined by the GRESB tool).

O N

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

Specifically for climate-related risks, Befimmo has set up a set of initiatives to contribute to climate-change mitigation as a real-estate player:

- Implementation of the TCFD recommendations;
- Request of the GRESB TCFD alignment report, as well as the Transition risk report;
- Commitment to the Science Based Targets initiative (SBTi) to reduce absolute CO2 emissions related to scopes 1 and 2;
- Use of the CRREM tool to assess the transition risks for each building.

Together with the double materiality assessment Befimmo conducted, each of these initiatives will help the Company to implement targets towards a sustainable future.

RM6.4

Max. score 0.5

Physical risk impact assessment

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

Yes

Select the elements covered in the impact assessment process (multiple answers possible)

✓ Direct impacts

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

O Yes

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

- ✓ Increased capital costs
- Other
- O No
- ✓ Indirect impacts

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

Yes

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

- Increased insurance premiums and potential for reduced availability of insurance on assets in "high-risk" locations
- ✓ Increased operating costs
- Reduced revenue and higher costs from negative impacts on workforce
- Reduced revenue from decreased production capacity
- Reduced revenues from lower sales/output
- Write-offs and early retirement of existing assets
- Other
- O No

Provide applicable evidence

Provide hyperlink

https://www.befimmo.be/sites/default/files/publications/befimmo_sa_-_cdp_climate_change_questionnaire_2023_-_20230726064400.pdf

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Indicate where the relevant information can be found

CDP questionnaire, p.18

Provide hyperlink

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Indicate where the relevant information can be found

Risks, p.32-37

TCFD section, p.154-156

RM6.1 - TCFD alignment report.pdf Indicate where in the evidence the relevant information can be found

TCFD alignment report from GRESB

Show investors

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

Befimmo is currently conducting an analysis using the GRESB tool.

Befimmo's response to physical impacts is as follows:

- conduct a physical climate risk assessments to determine which core assets need to be upgraded
- for each critical asset, conduct an assessment to determine what measures need to be taken to mitigate the identified risks
- secure the risk through insurance policies covering the portfolio against loss of rent due to natural disasters like floods, fires and storms, with a total insured value at least as high as the balance sheet value of the assets

O No

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

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Together with the double materiality assessment Befimmo conducted, each of these initiatives will help the Company to implement targets towards a sustainable future.

STAKEHOLDER ENGAGEMENT

Employees

SE1 Max. score 1 Employee training Does the entity provide training and development for employees? Yes Percentage of employees who received professional training during the reporting year 100 Percentage of employees who received ESG-specific training during the reporting year ESG-specific training focuses on (multiple answers possible): Environmental issues Social issues Governance issues O No SE2.1 Max. score 1 Employee satisfaction survey Has the entity undertaken an employee satisfaction survey within the last three years? The survey is undertaken (multiple answers possible) Internally By an independent third party Percentage of employees covered Survey response rate 78 The survey includes quantitative metrics Yes Metrics include Net Promoter Score Overall satisfaction score Other O No Provide applicable evidence Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf Indicate where the relevant information can be found Evidence of the latest satisfaction survey (2023) on p.9, 72 and 164. Befimmo has also determined KPIs on p.169 regarding the overall team satisfaction. SE2.1 - Satisfaction survey team 2023.pdf Indicate where in the evidence the relevant information can be found This document is fully dedicated in providing evidence of the team survey. Since 2021, this survey is conducted every year. Next to the global participation rate, the Wittyfit system also calculates the overall satisfaction rate, which is 79% for Befimmo. This percentage can be found on slide 2. As stated on the first slide, all screenshots in this presentation come from our third-party organiser Wittyfit.

O No

Show investors

SE2.2		⊙ Max. score 1
Employ	ree engagement program	
Does th	ne entity have a program in place to improve its employee satisfaction based on the outcomes of the survey referred to in SE2.1?	
Ye	us	
Se	elect all applicable options (multiple answers possible)	
	Implementation Training Program review and evaluation Feedback sessions with c-suite level staff Feedback sessions with separate teams/departments Focus groups Other Other selected. Please describe	
	Feedback session to the entire team. Next to the feedback sessions ticked above, Befimmo also takes time to invite all employees to a preservables (breakfast presentation).	intation of the
O No	o ot applicable	
SE3.1		⊙ Max. score 0.75
Employ	vee health & well-being program	
Does th	ne entity have a program in place for promoting health & well-being of employees?	
Ye	us	
Th	e program includes (multiple answers possible):	
	Needs assessment Goal setting Action Monitoring	
O No		
SE3.2		Max. score 1.25
Emplov	vee health & well-being measures	
	ne entity take measures to incorporate the health & well-being program for employees described in SE3.1?	
Ye		
	elect all applicable options (multiple answers possible)	
V		
	The entity monitors employee health and well-being needs through (multiple answers possible):	
	Employee surveys on health and well-being Percentage of employees 100	
	Physical and/or mental health checks Percentage of employees 100	
	Other	
	Creation of goals to address: Mental health and well-being Physical health and well-being Social health and well-being Other	

	Action to promote health through:	
	 Action to promote health through: Acoustic comfort 	
	Biophilic design	
	Childcare facilities contributions	
	✓ Flexible working hours✓ Healthy eating	
	✓ Healthy eating Humidity	
	✓ Illumination	
	Inclusive design	
	Indoor air quality	
	 ✓ Lighting controls and/or daylight ✓ Noise control 	
	Paid maternity leave in excess of legally required minimum	
	Paid paternity leave in excess of legally required minimum	
	Physical activity	
	 ✓ Physical and/or mental healthcare access ✓ Social interaction and connection 	
	✓ Thermal comfort	
	Water quality	
	✓ Working from home arrangements	
	Other	
	Monitor outcomes by tracking:	
	✓ Environmental quality	
	Population experience and opinions	
	Program performance	
	Other	
0) No	
Ö	Not applicable	
SE	E4 (O Max. score 0.5
	E4 (nployee safety indicators	⊙ Max. score 0.5
Emp		⊙ Max. score 0.£
Emp	nployee safety indicators	⊙ Max. score 0.5
Emp	nployee safety indicators s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years?	⊙ Max. score 0.8
Emp	nployee safety indicators s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years? Yes Select all applicable options (multiple answers possible)	⊙ Max. score 0.5
Emp	nployee safety indicators s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years? Yes Select all applicable options (multiple answers possible) Work station and/or workplace checks	⊙ Max. score 0.5
Emp	nployee safety indicators s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years? Yes Select all applicable options (multiple answers possible)	O Max. score 0.8
Emp	s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years? Yes Select all applicable options (multiple answers possible) Work station and/or workplace checks Percentage of employees	⊙ Max. score 0.5
Emp	s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years? Yes Select all applicable options (multiple answers possible) Work station and/or workplace checks Percentage of employees	⊙ Max. score 0.5
Emp	s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years? Yes Select all applicable options (multiple answers possible) Work station and/or workplace checks Percentage of employees 100	⊙ Max. score 0.5
Emp	s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years? Yes Select all applicable options (multiple answers possible) Work station and/or workplace checks Percentage of employees 100 Absentee rate 2.8	O Max. score 0.8
Emp	poloyee safety indicators s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years? Yes Select all applicable options (multiple answers possible) Work station and/or workplace checks Percentage of employees 100 Absentee rate 2.8 Injury rate	⊙ Max. score 0.5
Emp	s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years? Yes Select all applicable options (multiple answers possible) Work station and/or workplace checks Percentage of employees 100 Absentee rate 2.8	⊙ Max. score 0.5
Emp	s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years? Yes Select all applicable options (multiple answers possible) Work station and/or workplace checks Percentage of employees 100 Absentee rate 2.8 Injury rate	⊙ Max. score 0.5
Emp	ployee safety indicators s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years? Yes Select all applicable options (multiple answers possible) Work station and/or workplace checks Percentage of employees 100 Absentee rate 2.8 Injury rate 0 Lost day rate	Max. score 0.8
Emp	s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years? Yes Select all applicable options (multiple answers possible) Work station and/or workplace checks Percentage of employees 100 Absentee rate 2.8 Injury rate	⊙ Max. score 0.5
Emp	ployee safety indicators s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years? Yes Select all applicable options (multiple answers possible) Work station and/or workplace checks Percentage of employees 100 Absentee rate 2.8 Injury rate 0 Lost day rate	⊙ Max. score 0.5
Emp	reployee safety indicators s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years? Yes Select all applicable options (multiple answers possible) Work station and/or workplace checks Percentage of employees 100 Absentee rate 2.8 Injury rate 0 Lost day rate 0.1 Other metrics	⊙ Max. score 0.8
Emp	polyoee safety indicators s the entity monitored conditions for and / or tracked indicators of employee safety during the last three years? Yes Select all applicable options (multiple answers possible) Work station and/or workplace checks Percentage of employees 100 Absentee rate 2.8 Injury rate 0 Lost day rate 0.1	⊙ Max. score 0.8

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

Lost day rate: ratio of the number of hours lost due to occupational injury to the total number of hours scheduled to be worked by the workforce (EPRA).

% of employees that are part-time employed: ratio of employees that are working under a part-time contract (including time credits). We consider openness to parttime work as a guarantee for our team members to adapt their work load to their specific private situation and allow them to have a better work/life balance.

In terms of work stations, Befimmo renewed all its offices at its head office ("Smart Ways Of Working") opening up the entire space in 2016. In 2021, Befimmo moved to a new office building to meet even more the needs of the team members in terms of ergonomics, acoustics, modernity and mobility.

SE5	⊙ Max. score 0.5				
Diversity, Equity, and Inclusion (DEI)					
Does the entity monitor DEI metrics?					
⊙ Yes					
Diversity of the entity's governance bodies					
Select all diversity metrics (multiple answers possible) Age group distribution					
Age group distribution					
✓ Board tenure					
Gender pay gap					
Gender ratio					
Percentage of personnel that identify as:					
Women					
25 Men					
75					
✓ International background					
Racial diversity					
Socioeconomic background					
✓ Diversity of the organization's employees					
Select all diversity metrics (multiple answers possible)					
_					
Age group distribution					
Percentage of personnel that are:					
Under 30 years old					
Between 30 and 50 years old 65					
Over 50 years old					
24					
Gender pay gap					
Gender ratio					
Percentage of personnel that are:					
Women					
37 Men					
63					
✓ International background					
Racial diversity					
Socioeconomic background					
Provide additional context for the response (maximum 250 words)					

In the Team chapter of the ESG Report 2023, graphs are setting out the composition of governance bodies (board of directors, executive committee, management and other employees) and breakdown of employees by gender AND by age (p.74-75). The wage gaps can be found on p.162.

All diversity KPIs can be found on p.157-159 (gender, age, job category, nationality).

Befimmo has also added a chapter on ESG performance, where all data can be found (p.136).

Furthermore, the board tenure is set out in the chapter "Corporate governance" of the Annual Financial Report 2023 (p.99-104).

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

Provide applicable evidence

Provide hyperlink

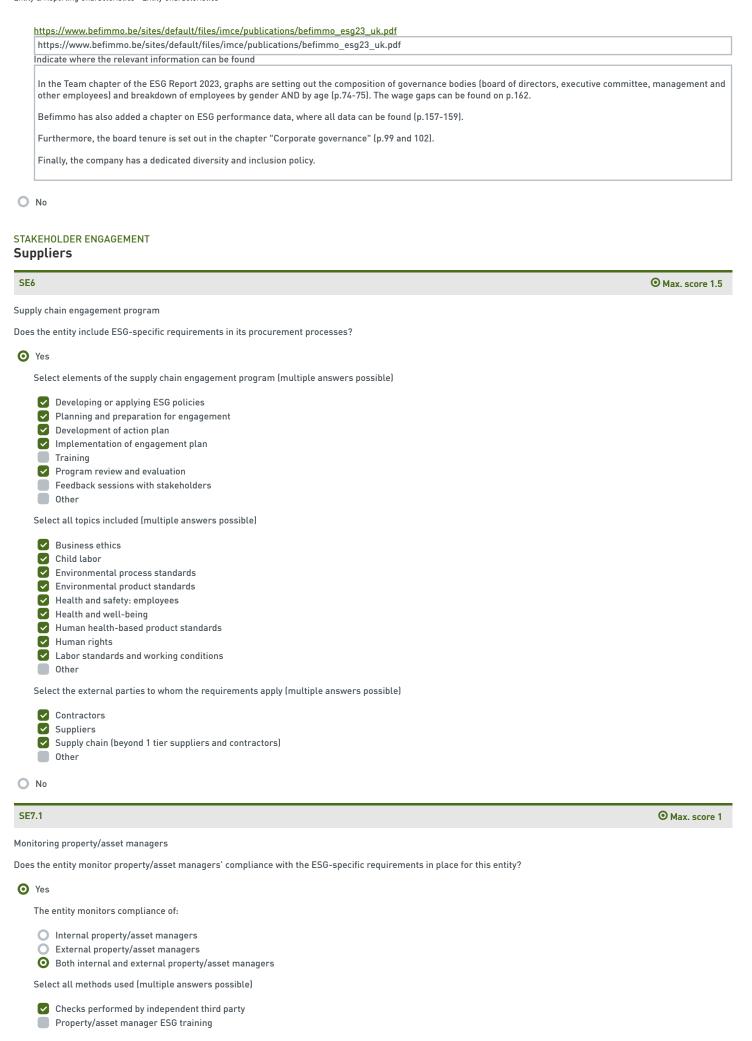
https://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_diversity_inclusion_and_zero_tolerance_policy__def_.pdf

https://www.befimmo.be/sites/default/files/gbl_quicklinks/2023.11.13_diversity_inclusion_and_zero_tolerance_policy_-_def_.pdf

Indicate where the relevant information can be found

Dedicated diversity and inclusion policy

Provide hyperlink



Supply chain (beyond tier 1 suppliers and contractors)

Special interest groups (NGO's, Trade Unions, etc)

✓ Clients/Customers✓ Community/Public✓ Employees

O No

Other

Investors/ShareholdersRegulators/Government

REPORTING CHARACTERISTICS

Reporting Characteristics

The entity's standing investments portfolio during the reporting year

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

Property Type	Country	Number of Assets	Floor Area m ²	% GAV
Office: Corporate: High-Rise Office	Belgium	11	265688.0	49
Office: Corporate: Low-Rise Office	Belgium	29	53593.0	3
Office: Corporate: Mid-Rise Office	Belgium	25	310266.0	41
Office: Corporate: Low-Rise Office	Luxembourg	1	4955.0	1
Office: Corporate: Mid-Rise Office	Luxembourg	1	12247.0	6
Total		67	646749.0	100.0

Note: This table is generated by GRESB and represents an aggregation of the data provided at the asset level. It is provided for review purposes and defines the scope of your 2024 GRESB Performance Component submission. It should reflect the total standing investments portfolio and exclude any development and/or major renovation projects, exclude vacant land, cash or other non real estate assets owned by the entity.

You are not able to amend information in this table, with the exception of "% GAV" (this is because GAV is an optional field at asset level and cannot be used for aggregation) and "country". Please note that % GAV and "country" are used for entity and peer group classification and should accurately reflect the composition of the portfolio. The values displayed in the table above are weighted by % of ownership.

Provide applicable evidence

R1 1	and	DR1	1	ΔVn	lanation	2023	ndf

Indicate where in the evidence the relevant information can be found

The whole document Show investors

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

Confirmation of portfolio composition 2023.

RISK ASSESSMENT

Risk Assessments

RA1 O Max. score 3

Risk assessments performed on standing investments portfolio

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

Yes

Select all issues included (multiple answers possible)

- Biodiversity and habitat
 Percentage of portfolio covered
 100
- Building safety and materials
 Percentage of portfolio covered
- Climate/climate change adaptation
 Percentage of portfolio covered
- Contaminated land
 Percentage of portfolio covered
 100
- Energy efficiency
 Percentage of portfolio covered
 100
- Energy supply
 Percentage of portfolio covered
- Flooding
 Percentage of portfolio covered
- GHG emissions

 Percentage of portfolio covered

 100
- Health and well-being
 Indoor environmental quality
 Percentage of portfolio covered
- Natural hazards

 Percentage of portfolio covered

 100
- Regulatory
 Percentage of portfolio covered
- Resilience
- Socio-economic
- Transportation
 Percentage of portfolio covered
 100
- Waste management
 Percentage of portfolio covered
 30
- Water efficiency
 Percentage of portfolio covered

\checkmark	Water supply			
	Perce	entage of portfolio covered		
	100			

Other

The risk assessment is aligned with a third-party standard

O Yes

Describe how the outcomes of the ESG risk assessments are used in order to mitigate the selected risks (maximum 250 words)

[1] Risk exposure: When managing its portfolio, the Company is exposed to environmental risks, notably in terms of pollution, soil, water, air (high CO2 emissions) and also noise pollution. It is also exposed to the risk of not achieving its targets for improving its environmental performance and of losing the certifications (BREEAM, etc.) that it was received.

In view of its real-estate activity in the broad sense, if such risks were to materialise, the environment could sustain damage and Befimmo could also incur significant costs and suffer damage to its reputation with its stakeholders. The occurrence of an environmental risk could, in some cases, also have an adverse impact on the fair value of the portfolio.

[2] Level of implementation & [3] Risk mitigation:

Befimmo adopts a responsible approach under which it has, for many years, aimed to take the necessary measures to reduce the environmental impact of the activities it controls and directly influences, such as, for its renovation and/or building projects, site checks, and for the operational portfolio compliance with the environmental permits.

O No

RA2 O Max. score 3

Technical building assessments

Technical building assessments performed during the last three years

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

Topic	Number of assets	% of portfolio covered
Energy	42	68.1741
Water	40	46.8033
Waste	44	40.425

RISK ASSESSMENT

Efficiency Measures

RA3 O Max. score 1.5

Energy efficiency measures

Energy efficiency measures implemented in the last three years

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

Energy efficiency measures	Number of assets	% of portfolio covered
Automatic meter readings (AMR)	2	4.56
Automation system upgrades / replacements		
Management systems upgrades / replacements	17	17.1
Installation of high-efficiency equipment and appliances	6	35.22
Installation of on-site renewable energy		
Occupier engagement / informational technologies	3	17.69
Smart grid / smart building technologies		
Systems commissioning or retro-commissioning	2	2.03
Wall / roof insulation	2	12.45
Window replacements		

RA4 O Max. score 1

Water efficiency measures

Water efficiency measures implemented in the last three years $% \left(1\right) =\left(1\right) \left(1\right$

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

Water efficiency measures	Number of assets	% of portfolio covered
Automatic meter readings (AMR)		
Cooling tower		
Drip / smart irrigation		
Drought tolerant / native landscaping		
High efficiency / dry fixtures		
Leak detection system	2	5.44
Metering of water subsystems		
On-site waste water treatment		
Reuse of storm water and/or grey water	1	2.87

RA5	⊙ Max. score 0.5
-----	-------------------------

Waste management measures

Waste management measures implemented in the last three years

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

Waste management measures	Number of assets	% of portfolio covered
Composting landscape and/or food waste		
Ongoing waste performance monitoring		
Recycling		
Waste stream management		
Waste stream audit	44	40.43

TARGETS

Targets

Portfolio improvement targets

Has the entity set long-term performance improvement targets?

Yes

Area	Target type	Long-term target (%)	Baseline year	End year	Are these targets communicated externally?	
Energy consumption	Intensity-based	33	2019	2030	Ye	s
Renewable energy use	Absolute	5	2019	2030	Ye	s
GHG emissions	Absolute	50	2019	2030	Ye	:S
Water consumption	=					-
Waste diverted from landfill	-			-		-
Building Certifications	Absolute	50	2019	2030	Ye	:S
Data Coverage						-
GHG emissions	Intensity-based	50	2019	2030	Ye	s

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

Targets related to energy and GHG emissions: Befimmo uses the approach of the CRREM tool. The carbon footprint is realized in accordance with the GHG Protocol. Data and information relating to the energy and water consumption of the portfolio is obtained through (i) network operators and energy suppliers, (ii) maintenance companies, (iii) telemonitoring of consumption, (iv) internal managers, and (v) building occupants. Telemonitoring covers a large proportion of the buildings and provides information directly from technical installations. All data on building consumption is recorded in an internal database that can generate detailed reports useful for benchmarking, strategic thinking, providing information to occupants, and decision-making.

O No

Net Zero Targets

Has the entity set GHG reduction targets aligned with Net Zero?

O Ye

O No

Not applicable

TENANTS AND COMMUNITY Tenants/Occupiers

TC		⊙ Max. score 1
Tena	ant engagement program	
Does	es the entity have a tenant engagement program in place that includes ESG-specific issues?	
0	Yes	
	Select all approaches to engage tenants (multiple answers possible)	
	Building/asset communication 0%, <25%	
	Feedback sessions with individual tenants 0%, <25%	
	Provide tenants with feedback on energy/water consumption and waste Social media/online platform 0%, <25%	
	Tenant engagement meetings Tenant ESG guide Tenant ESG training Tenant events focused on increasing ESG awareness Other	
	Describe the tenant engagement program and methods used to improve tenant satisfaction (maximum 250 words)	
	The high level of BREEAM certification and quality criteria that it strives for in its development projects take full account of the considerations and regarding people's health, security and well-being. These documents also include all ESG related topics. Befimmo's Communication team supports the Property Managers to guarantee the occupants a clear and cohesive communication including ESG as communication channels are used: newsletters, screens in the entrance halls, surveys, events and information sessions. In order to achieve our objective of developing multimodal accessibility of our buildings, and, beyond that, to promote our ambition to become a play solutions offered to our tenants to our tenants, the Environment team was strengthened at the end of 2020 a Mobility Manager whose scope of action Befimmo's team, its portfolio and its tenants. The priorities are the accessibility of our buildings by public transport buildings, the development of famobility and the mobility facilities and the optimisation of car parks, including the deployment of charging stations.	pects. Different er in the mobility n concerns both
0	No	
TC	2.1	⊙ Max. score 1
Tena	ant satisfaction survey	
Has	the entity undertaken tenant satisfaction surveys within the last three years?	
0	Yes	
	The survey is undertaken (multiple answers possible)	
	✓ Internally Percentage of tenants covered 81 Survey response rate 8	
	By an independent third party	

The survey includes quantitative metrics	
O Yes	
Metrics include	
 ✓ Net Promoter Score Overall satisfaction score ✓ Satisfaction with communication ✓ Satisfaction with property management ✓ Satisfaction with responsiveness ✓ Understanding tenant needs Value for money Other 	
O No	
Provide applicable evidence	
Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf	
https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf	
Indicate where the relevant information can be found	
NPS results, p.80-82	
TC2.1 - NPS email.PNG Indicate where in the evidence the relevant information can be found	
Entire document. This is a screenshot of the email the tenants received in order to rate their satisfaction. The NPS is a standard question, but it also allows answer open questions regarding property management, communication, etc. after giving an overall NPS score. This email was also applicable for the NPS 2023.	tenants
Show investors	
TC2.1 - NPS.PNG Indicate where in the evidence the relevant information can be found	
Entire document. This is a screenshot of the email the tenants received in order to rate their satisfaction. The NPS is a standard question, but it also allows answer open questions regarding property management, communication, etc. after giving an overall NPS score.	tenants
Show investors	
TC2.1 - NPS sending confirmation.PNG Indicate where in the evidence the relevant information can be found	
Entire document. This is the list of contacts who received the NPS.	
Show investors	
TC2.1 - Satisfaction survey tenants 2023.pdf Indicate where in the evidence the relevant information can be found	
Entire document. This indicated the response rate and overall scoring of all multi-tenant buildings, excluding one.	
Show investors	
No	
©2.2	x. score 1
gram to improve tenant satisfaction	
es the entity have a program in place to improve tenant satisfaction based on the outcomes of the survey referred to in TC2.1?	
Yes Calcatell and inching (multiple anguery posible)	
Select all applicable options (multiple answers possible)	
 ✓ Development of an asset-specific action plan ✓ Feedback sessions with asset/property managers ✓ Feedback sessions with individual tenants Other 	

Describe the tenant satisfaction improvement program (maximum 250 words)

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

Project managers pay special attention during the design phase of its projects to the future satisfaction of the occupants and users of its buildings and aims to secure their loyalty by providing quality spaces that are flexible, efficient in terms of environmental management, use of space. The level of BREEAM certification and quality criteria that it strives for in its developments take full account of the considerations and requirements regarding people's health, security and well-being.

The property managers develop a regular and transparent relationship with tenants, becoming their day-to-day contact point, with a view to meeting their expectations. To that end, tenants have a helpdesk (24/7) and a Helpsite.

Services and Facilities is in touch with tenants to implement services in order to meet their needs and facilitate their lives.

An Environmental Cooperation Agreement is given to new tenants.

Finally, the tenant satisfaction is one of Befimmo's core objectives. The Net Promoter Score is conducted annually and the results are published in the ESG report.

Max. score 1.5

Not applicable
TC3

Fit-out & refurbishment program for tenants on ESG

Does the entity have a fit-out and refurbishment program in place for tenants that includes ESG-specific issues?

Yes

Select all topics included (multiple answers possible)

- Fit-out and refurbishment assistance for meeting the minimum fit-out standards
- ▼ Tenant fit-out guides

0%, <25%

Minimum fit-out standards are prescribed

0%, <25%

Procurement assistance for tenants

0%, <25%

Other

O No

TC4

Max. score 1.5

ESG-specific requirements in lease contracts (green leases)

 $\label{loss_pecific_problem} \mbox{Does the entity include ESG-specific requirements in its standard lease contracts?}$

Yes

Select all topics included (multiple answers possible)

- Cooperation and works:
 - Environmental initiatives
 - Enabling upgrade works
 - ESG management collaboration
 - Premises design for performance
 - Managing waste from works
 - Social initiatives
 - Other
- Management and consumption:
 - Energy management
 - Water management
 - ✓ Waste management
 - Indoor environmental quality management
 - Sustainable procurement
 - Sustainable utilities
 - Sustainable transport
 - Sustainable cleaning
 - Other
- Reporting and standards:
 - ✓ Information sharing

Urban regeneration
Water quality

Other activity in surrounding communityOther building design and construction strategy

Other selected. Please describe

O No

	Befimmo has introduced a sustainable procurement charter for the incoming flow of materials in order to include social criteria consistently across procurement.	all
	Other building operations strategy Other programmatic intervention	
	✓ Monitor outcomes by tracking: ✓ Environmental quality ✓ Program performance ✓ Population experience and opinions Other	
0	Io Iot applicable	
	NTS AND COMMUNITY munity	
тс	⊙ мах. я	core 2
Com	unity engagement program	
Doe	he entity have a community engagement program in place that includes ESG-specific issues?	
0	es	
	elect all topics included (multiple answers possible)	
	 Community health and well-being Effective communication and process to address community concerns Enhancement programs for public spaces Employment creation in local communities Research and network activities Resilience, including assistance or support in case of disaster Supporting charities and community groups ESG education program Other 	
	escribe the community engagement program and the monitoring process (maximum 250 words)	
	Befimmo aims to ensure that every building in its portfolio is harmoniously integrated in the neighbourhood in which it is located. On the one hand, the Project and Communication departments work together to create a real communication plan for each (re)development project. This plan ncludes information sessions, through presentations regarding the project, workshops, but also communication campaigns via dedicated websites, newslette social media. On the other hand, local communities are informed on how they can get in touch with the Company for suggestions or questions. For both ongoin redevelopment projects ZIN and Pacheco, the necessary contact details are made available to communities in case of issues. Feedback from local communities massively important for Befimmo in order to develop the best possible projects for everyone. Any new project is considered in this light, in cooperation with administrations and architects. This is a collaborative effort between the various operational tesselimmo, which are coached and trained to that end through training courses, lectures, trips and visits to other sites and inspiring examples.	ng es is
0		
тс	2 ⊙ Max. s	core 1
Mon	oring impact on community	
Doe	he entity monitor its impact on the community?	
0	es elect all topics included (multiple answers possible)	
	Housing affordability Impact on crime levels Livability score Local income generated Local residents' well-being Walkability score Other	

ENERGY

Energy Consumption

EN1 O Max. score 14

Energy consumption

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

Office: Corporate: High-Rise Office | Belgium

Floor Areas	Floor Area (m²)
Whole Building	187368
Landlord Controlled	
L Tenant Controlled	187368
Common Areas	19581
Shared Services	
Tenant Space	58739
- Landlord Controlled	6657
L Tenant Controlled	52082

Office: Corporate: Low-Rise Office | Belgium

Floor Areas	Floor Area (m²)
Whole Building	5767
- Landlord Controlled	
^L Tenant Controlled	5767
Common Areas	11958
Shared Services	
Tenant Space	35868
- Landlord Controlled	4807
L Tenant Controlled	31061

Office: Corporate: Low-Rise Office | Luxembourg

Floor Areas	Floor Area (m²)
Whole Building	4955
- Landlord Controlled	
L Tenant Controlled	4955
Common Areas	
Shared Services	
Tenant Space	
- Landlord Controlled	
L Tenant Controlled	

Office: Corporate: Mid-Rise Office | Belgium

Floor Areas	Floor Area (m²)
Whole Building	187862
- Landlord Controlled	
^L Tenant Controlled	187862
Common Areas	30602
Shared Services	
Tenant Space	91802

Floor Areas	Floor Area (m²)
- Landlord Controlled	10689
L Tenant Controlled	81113

Office: Corporate: Mid-Rise Office | Luxembourg

Floor Areas	Floor Area (m²)
Whole Building	12247
- Landlord Controlled	
L Tenant Controlled	12247
Common Areas	
Shared Services	
Tenant Space	
- Landlord Controlled	
L Tenant Controlled	

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the total area size reported in the Energy tab, split by floor area types. Those metrics are weighted by % of Ownership.

Total energy consumption of the portfolio

Office: Corporate: High-Rise Office | Belgium

			Absolute				Like-for-Like		
			2022	2023			2022	2023	
			Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)	Maximum Floor Area (m ²)	Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)
		Fuels							
	Landlord Controlled	District Heating & Cooling							
		Electricity							
Whote Buituing -		Fuels	8936.87	7472.59	143493	143493	8936.87	7472.59	14349
	Tenant Controlled	District Heating & Cooling	937.78	1054.06	38070	38070	937.78	1054.06	3807
	Electricity	13599.23	13603.01	187368	187368	13599.23	13357.54	18156	
Sub-total			23473.89	22129.66	N/A	N/A	23473.89	21884.19	N/
	Landlord Controlled	Fuels	648.49	836.69	19581	19581	648.49	690.8	1000
Base Building - Common Areas		District Heating & Cooling							
		Electricity	486.17	1020.4	19581	19581	486.17	626.34	1000
	Landlord Controlled	Fuels							
Base Building - Shared Services		District Heating & Cooling							
		Electricity							
		Fuels	100.34	122.58	6657	6657	28.28	52.28	240
	Landlord Controlled	District Heating & Cooling							
T 16		Electricity	320.29	434.5	6657	6657	98.63	159.89	240
Tenant Spaces		Fuels	1845.13	2387.48	52082	52082	1725.42	1809.38	1486
	Tenant Controlled	District Heating & Cooling							
		Electricity	1138.22	2626.68	52082	52082	769.98	895.94	1486
Sub-total			4538.65	7428.32	N/A	N/A	3756.96	4234.63	N/
	Landlord	Fuels			N/A	N/A			N/
Outdoor / Exterior areas /	Controlled	Electricity			N/A	N/A			N/
Parking	Tenant	Fuels			N/A	N/A			N/
	Controlled	Electricity			N/A	N/A			N/

			Absolute I				Like-for-Like		
			2022	2023		2022	2023		
		Consumption (MWh)	Consumption (MWh)	Covered	Area	Consumption	Concumption	Floor Area Covered (m ²)	
Sub-Total			0.0	0.0	N/A	N/A	0.0	0.0	N/A
Non-operational	EV charging stations	Electricity	0.0	0.0	N/A	N/A			N/A
Total			28012.53	29557.99	N/A	N/A	27230.85	26118.83	N/A

Office: Corporate: Low-Rise Office | Belgium

			Absolute				Like-for-Like		
			2022	2023			2022	2023	
			Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)	Maximum Floor Area (m ²)	Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)
		Fuels							
	Landlord Controlled	District Heating & Cooling							
Whole Building		Electricity							
g		Fuels	0.0	0.0	3979	5767	0.0	0.0	3979
	Tenant Controlled	District Heating & Cooling							
		Electricity	399.94	339.41	5767		399.94	339.41	5767
Sub-total			399.94	339.41	N/A	N/A	399.94	339.41	N/A
		Fuels	817.4	899.04	11553	11553	817.4	899.04	11553
Base Building - Common Areas	Landlord Controlled	District Heating & Cooling							
		Electricity	700.65	807.39	11958	11958	700.65	807.39	11958
	Landlord Controlled	Fuels							
Base Building - Shared Services		District Heating & Cooling							
		Electricity							
		Fuels	358.26	338.91	4807	4807	118.44	137.85	1515
	Landlord Controlled	District Heating & Cooling							
Tenant Spaces		Electricity	196.27	223.95	4807	4807	77.48	119.69	1515
Tellant Spaces		Fuels	2093.95	2358.21	29845	29845	1181.13	1339.69	16288
	Tenant Controlled	District Heating & Cooling							
		Electricity	1905.67	2198.22	31061	31061	1211.21	1434.59	17504
Sub-total			6072.19	6825.73	N/A	N/A	4106.31	4738.26	N/A
	Landlord	Fuels			N/A	N/A			N/A
Outdoor / Exterior areas /	Controlled	Electricity			N/A	N/A			N/A
Parking	Tenant	Fuels			N/A	N/A			N/A
	Controlled	Electricity			N/A	N/A			N/A
Sub-Total			0.0	0.0	N/A	N/A	0.0	0.0	N/A
Non-operational	EV charging stations	Electricity	18.32	96.35	N/A	N/A			N/A
Total			6490.45	7261.49	N/A	N/A	4506.25	5077.67	N/A

Office: Corporate: Low-Rise Office | Luxembourg

	Absolute				Like-for-Like				
		2022	2023			2022	2023		
			Consumption (MWh)	Consumption Floor Area Maximum Floor Area (m ²) (m ²)		Consumption (MWh)	Consumption Floor Area Covered (m²)		
Whole Building	Landlord Controlled	Fuels District Heating &							

			Absolute				Like-for-Like		
			2022	2023			2022	2023	
			Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)	Maximum Floor Area (m ²)	Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)
		Cooling							
		Electricity							
		Fuels	360.76	171.82	4955	4955	360.76	171.82	4955
	Tenant Controlled	District Heating & Cooling							
		Electricity	466.55	396.92	4955	4955			4955
Sub-total			827.31	568.74	N/A	N/A	827.31	568.74	N/A
		Fuels							
Base Building - Landlord Common Areas Controlled	District Heating & Cooling								
		Electricity							
3		Fuels							
	Landlord Controlled	District Heating & Cooling							
		Electricity							
		Fuels							
	Landlord Controlled	District Heating & Cooling							
Towart Coassa		Electricity							
Tenant Spaces		Fuels							
	Tenant Controlled	District Heating & Cooling							
		Electricity							
Sub-total			0.0	0.0	N/A	N/A	0.0	0.0	N/A
	Landlord	Fuels			N/A	N/A			N/A
Outdoor / Exterior areas /	Controlled	Electricity			N/A	N/A			N/A
Parking	Tenant	Fuels			N/A	N/A			N/A
	Controlled	Electricity			N/A	N/A			N/A
Sub-Total			0.0	0.0	N/A	N/A	0.0	0.0	N/A
Non-operational	EV charging stations	Electricity	0.0	0.0	N/A	N/A			N/A
Total			827.31	568.74	N/A	N/A	827.31	568.74	N/A

Office: Corporate: Mid-Rise Office | Belgium

			Absolute				Like-for-Like		
			2022	2023			2022	2023	
			Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)	Maximum Floor Area (m ²)	Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)
		Fuels							
	Landlord Controlled	District Heating & Cooling							
Whole Building		Electricity							
whole Building	Tenant Controlled	Fuels	8897.39	6847.33	156574	187862	6474.89	6458.65	146932
		District Heating & Cooling							
		Electricity	7899.64	7303.52	180329	187862	7899.64	7303.52	178220
Sub-total			16797.03	14150.85	N/A	N/A	14374.53	13762.17	N/A
		Fuels	1667.58	1794.64	30602	30602	1667.58	1670.96	25753
Base Building - Common Areas	Landlord Controlled	District Heating & Cooling							
		Electricity	2401.68	2486.9	30602	30602	2401.68	2423.9	28252
Base Building -	Landlord	Fuels							
Shared Services Co	Controlled	District Heating &							

			Absolute				Like-for-Like		
			2022	2023			2022	2023	
			Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)	Maximum Floor Area (m ²)	Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)
		Cooling							
		Electricity							
		Fuels	369.58	467.39	10689	10689			
	Landlord Controlled	District Heating & Cooling							
Tenant Spaces		Electricity	608.49	578.03	10689	10689			
renant spaces	Tenant Controlled	Fuels	4633.16	4916.52	81113	81113	223.39	188.03	5516
		District Heating & Cooling							
		Electricity	6596.55	6882.67	81113	81113	566.23	597.65	5516
Sub-total			16277.04	17126.14	N/A	N/A	4858.87	4880.55	N/A
	Landlord	Fuels			N/A	N/A			N/A
Outdoor / Exterior areas /	Controlled	Electricity			N/A	N/A			N/A
Parking	Tenant	Fuels			N/A	N/A			N/A
	Controlled	Electricity			N/A	N/A			N/A
Sub-Total			0.0	0.0	N/A	N/A	0.0	0.0	N/A
Non-operational	EV charging stations	Electricity	62.71	245.88	N/A	N/A			N/A
Total			33136.78	31522.88	N/A	N/A	19233.41	18642.72	N/A

Office: Corporate: Mid-Rise Office | Luxembourg

			Absolute	Absolute I			Like-for-Like		
			2022	2023			2022	2023	
			Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)	Maximum Floor Area (m ²)	Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)
		Fuels							
	Landlord Controlled	District Heating & Cooling							
M/h a l a Davil dia a		Electricity							
Whole Building		Fuels							
	Tenant Controlled	District Heating & Cooling	606.16	575.84	12247	12247	606.16	575.84	12247
		Electricity	1505.58	1381.88	12247	12247	1505.58	1381.88	12247
Sub-total			2111.74	1957.72	N/A	N/A	2111.74	1957.72	N/A
		Fuels							
Base Building - Common Areas	Landlord Controlled	District Heating & Cooling							
		Electricity							
		Fuels							
Base Building - Shared Services	Landlord Controlled	District Heating & Cooling							
		Electricity							
		Fuels							
	Landlord Controlled	District Heating & Cooling							
T 16		Electricity							
Tenant Spaces		Fuels							
	Tenant Controlled	District Heating & Cooling							
		Electricity							
Sub-total			0.0	0.0	N/A	N/A	0.0	0.0	N/A
Outdoor / Exterior areas /	Landlord	Fuels			N/A	N/A			N/A
Parking	Controlled	Electricity			N/A	N/A			N/A

			Absolute L			Like-for-Like	e-for-Like		
			2022	2 2023		2022	2023		
			Consumption (MWh)	Consumption (MWh)	Floor Area Covered (m ²)	Area	Consumption (MWh)	Concumption	Floor Area Covered (m ²)
	Tenant	Fuels			N/A	N/A			N/A
	Controlled	Electricity			N/A	N/A			N/A
Sub-Total			0.0	0.0	N/A	N/A	0.0	0.0	N/A
Non-operational	EV charging stations	Electricity	0.0	0.0	N/A	N/A			N/A
Total		2111.74	1957.72	N/A	N/A	2111.74	1957.72	N/A	

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated Energy consumption values per property type & country, along with their related Floor Area Covered, Maximum Floor Areas and Like-for-like consumption changes [%]. Those metrics are weighted by % of Ownership.

Total data coverage of the portfolio

Office: Corporate: High-Rise Office | Belgium

	Data Coverage		Like-for-Like		
				, 33 3	LFL data coverage (%)
Landlord Controlled	100	100	100	21.22	63.5
Tenant Controlled	100	100	100	-5.31	82.03

Office: Corporate: Low-Rise Office | Belgium

	Data Coverage		Like-for-Like		
				. 33 3	LFL data coverage (%)
Landlord Controlled	100	100	100	14.59	100
Tenant Controlled	97.57	100	97.57	11.51	60.76

Office: Corporate: Low-Rise Office | Luxembourg

	Data Coverage		Like-for-Like		
				, 33 3	LFL data coverage (%)
Landlord Controlled					
Tenant Controlled	100	100	100	-31.25	100

Office: Corporate: Mid-Rise Office | Belgium

	Data Coverage		Like-for-Like		
				, 33 3	LFL data coverage (%)
Landlord Controlled	100	100	100	0.63	82.99
Tenant Controlled	92.78	100	92.76	-4.06	62.49

Office: Corporate: Mid-Rise Office | Luxembourg

	Data Coverage		Like-for-Like		
				. 33 3	LFL data coverage (%)
Landlord					
Controlled					
Tenant	100	100	100	-7.29	100
Controlled	100	100	100	,,,,,	100

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays a summary of aggregated Data Coverages and Like-for-Like consumption changes per property type, split by

Landlord Controlled and Tenant Controlled areas. Those metrics are weighted by % of Ownership. While "Area - Aggregated Data coverage" only accounts for the floor area size of assets when aggregating values, "Time - Aggregated Data coverage" accounts for the period of ownership. Consequently, "Area/Time - Aggregated Data coverage" aggregates both dimensions and is used for benchmarking purposes.

Renewable energy generated

Office: Corporate: High-Rise Office | Belgium

		2022		2023		
		•		•		2023/2022 change (%)
	Generated and consumed by landlord	254.89	0.91	491.35	1.66	
On-site	Generated and exported by landlord	62.59	0.22	85.83	0.29	
	Generated and consumed by third-party (or tenant)	521.84	1.86	146.2	0.49	
On-site	- Sub-total	839.33	3.0	723.38	2.45	-0.55
Off-	Procured by Landlord	1689.79	6.03	2726.14	9.22	
site	Procured by Tenant	0.0	0	6169.13	20.87	
Off-site	- Sub-total	1689.79	6.03	8895.27	30.09	24.06
Renewa	ble Energy - Total	2529.12	9.03	9618.65	32.54	23.51

Office: Corporate: Low-Rise Office | Belgium

		2022		2023		
				•	% of total Consumption	2023/2022 change (%)
	Generated and consumed by landlord	0.0	0	0.0	0	
On-site	Generated and exported by landlord	0.0	0	0.0	0	
	Generated and consumed by third-party (or tenant)	0.0	0	0.0	0	
On-site	- Sub-total	0.0	0.0	0.0	0.0	0.0
Off-	Procured by Landlord	2366.83	36.57	2742.06	38.27	
site	Procured by Tenant	0.0	0	339.41	4.74	
Off-site	- Sub-total	2366.83	36.57	3081.47	43.01	6.44
Renewa	Ble Energy - Total	2366.83	36.57	3081.47	43.01	6.44

Office: Corporate: Low-Rise Office | Luxembourg

		2022		2023		
		,		·	% of total Consumption	2023/2022 change (%)
	Generated and consumed by landlord					
On-site	Generated and exported by landlord	0.0	0	0.0	0	
0.11.0	Generated and consumed by third-party (or tenant)	0.0	0	0.0	0	
On-site	- Sub-total	0.0	0.0	0.0	0.0	0.0
Off-	Procured by Landlord					
site	Procured by Tenant	0.0	0	0.0	0	
Off-site	- Sub-total	0.0	0.0	0.0	0.0	0.0
Renewa	Burgy - Total	0.0	0.0	0.0	0.0	0.0

Office: Corporate: Mid-Rise Office | Belgium

		2022		2023		
		•		•		2023/2022 change (%)
	Generated and consumed by landlord	306.24	0.93	258.63	0.83	
On-site	Generated and exported by landlord	0.0	0	1.67	0.01	
	Generated and consumed by third-party (or tenant)	0.0	0	0.0	0	
On-site	- Sub-total	306.24	0.93	260.3	0.83	-0.1
Off-	Procured by Landlord	9300.49	28.12	9436.99	30.17	
site	Procured by Tenant	0.0	0	1098.28	3.51	
Off-site	- Sub-total	9300.49	28.12	10535.27	33.68	5.56
Renewa	ble Energy - Total	9606.73	29.05	10795.57	34.52	5.46

Office: Corporate: Mid-Rise Office | Luxembourg

		2022		2023		
		'		Consumption (MWh)		2023/2022 change (%)
	Generated and consumed by landlord					
On-site	Generated and exported by landlord	18.31	0.87	20.2	1.03	
	Generated and consumed by third-party (or tenant)	0.0	0	0.0	0	
On-site	- Sub-total	18.31	0.87	20.2	1.03	0.16
Off-	Procured by Landlord					
site	Procured by Tenant	0.0	0	0.0	0	
Off-site	- Sub-total	0.0	0.0	0.0	0.0	0.0
Renewa	Boundary - Total	18.31	0.87	20.2	1.03	0.16

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated Renewable Energy consumed/generated per property type & country, either on-site or offsite, as well as the Percentage of total Consumption by category. Those metrics are weighted by % of Ownership.

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

Entity & Reporting Characteristics - Entity Characteristics

GHG

GHG Emissions

GHG emissions

Total GHG emissions of the portfolio

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

Office: Corporate: High-Rise Office | Belgium

			Absolute					Like-for-Like		
			2022	2023			2022	2023		
					Maximum Floor Area (m ²)	Emissions (tonnes)	Emissions (tonnes)	Floor Area Covered (m ²)		
	Scope 1		117.4	151.47	19581	19581	117.4	125.06	10003	
	Scope 2	Location Based	69.83	121.62	19581	19581	69.83	71.57	10003	
Whole Building	Scope 2	Market Based (optional)	0	31.16	-	-			-	
whole Building	Total Scope	1&2 GHG emissions	187.23	273.09	N/A	N/A	187.23	196.64	N/A	
	Scope 3		4341.5	3995.71	246107	246107	4341.5	3733.08	211570	
	Total Scope	1&2&3 GHG emissions	4528.73	4268.8	N/A	N/A	4528.73	3929.72	N/A	
	Scope 1				N/A	N/A			N/A	
	Scope 2	Location Based			N/A	N/A			N/A	
Outdoor / Exterior areas / Parking	Scope 2	Market Based (optional)			N/A	N/A			N/A	
Oddaooi / Exterior dreas / Farking	Total Scope	1&2 GHG emissions	0.0	0.0	N/A	N/A	0.0	0.0	N/A	
	Scope 3				N/A	N/A			N/A	
	Total Scope	1&2&3 GHG emissions	0.0	0.0	N/A	N/A	0.0	0.0	N/A	
GHG Offsets			0	0	N/A	N/A			N/A	
Net GHG Emissions after offsets					N/A	N/A			N/A	

Office: Corporate: Low-Rise Office | Belgium

				Absolute				Like-for-Like		
		2022	022 2023			2022	2023			
							Emissions (tonnes)	Floor Area Covered (m ²)		
	Scope 1		147.98	162.76	11553	11553	147.98	162.76	11553	
	Scope 2	Location Based	115.82	109.4	11958	11958	115.82	109.4	11958	
Whole Building	Scope 2	Market Based (optional)	15.72	17.58	-	-	15.72	17.58	-	
Whole Building	Total Scope	1&2 GHG emissions	263.8	272.16	N/A	N/A	263.8	272.16	N/A	
	Scope 3		791.4	816.49	39847	41635	791.4	816.49	35868	
Total Scope 1&2&		1&2&3 GHG emissions	1055.2	1088.66	N/A	N/A	1055.2	1088.66	N/A	
Outdoor / Exterior areas / Parking	Scope 1				N/A	N/A			N/A	

				Absolute					Like-for-Like		
				022 2023			2022	2023			
					Floor Area Covered (m ²)		Emissions (tonnes)	Emissions (tonnes)	Floor Area Covered (m ²)		
Scope 2		Location Based			N/A	N/A				N/A	
	Scope 2	Market Based (optional)			N/A	N/A				N/A	
	otal Scope	1&2 GHG emissions	0.0	0.0	N/.	N/A	0.0	0.0		N/A	
	Scope 3				N/A	N/A				N/A	
	otal Scope	1&2&3 GHG emissions	0.0	0.0	N/.	N/A	0.0	0.0		N/A	
GHG Offsets	GHG Offsets		0	0	N/A	N/A				N/A	
Net GHG Emissions after offsets					N/.	N/A				N/A	

Office: Corporate: Low-Rise Office | Luxembourg

A		Absolute					Like-for-Like		
			2022	2023			2022	2023	
			Emissions (tonnes)	Floor Area Covered (m ²)	Maximum Floor Area (m ²)	Emissions (tonnes)	Emissions (tonnes)	Floor Area Covered (m ²)	
	Scope 1								
	Scope 2	Location Based							
Whole Building	Scope 2	Market Based (optional)			-	-			-
Whole Building	Total Scope	1&2 GHG emissions	0.0	0.0	N/A	N/A	0.0	0.0	N/A
	Scope 3		129.7	70.88	4955	4955	129.7	70.88	4955
	Total Scope	1&2&3 GHG emissions	129.7	70.88	N/A	N/A	129.7	70.88	N/A
	Scope 1				N/A	N/A			N/A
	Scope 2	Location Based			N/A	N/A			N/A
Outdoor / Exterior areas / Parking	Scope 2	Market Based (optional)			N/A	N/A			N/A
Outdoor / Exterior areas / Farking	Total Scope	1&2 GHG emissions	0.0	0.0	N/A	N/A	0.0	0.0	N/A
	Scope 3				N/A	N/A			N/A
	Total Scope	1&2&3 GHG emissions	0.0	0.0	N/A	N/A	0.0	0.0	N/A
GHG Offsets			0	0	N/A	N/A			N/A
Net GHG Emissions after offsets					N/A	N/A			N/A

Office: Corporate: Mid-Rise Office | Belgium

		Absolute				Like-for-Like			
		2022	2022 2023 2			2022	2023		
			Emissions (tonnes)	Floor Area Covered (m ²)	Maximum Floor Area (m ²)		Emissions tonnes)	Emissions (tonnes)	Floor Area Covered (m ²)
Whole Building	Scope 1	301.9	32/, 9	3040	2 3	10402	301.9	302 51	25753

			Absolute					Like-for-Like		
			2022	2023			2022	2023		
		Emissions (tonnes)		Floor Area Covered (m ²)			Emissions (tonnes)	Floor Area Covered (m ²)		
	Scope 2	Location Based	384.34	328.21	30602	30602	384.34	319.68	28252	
	Scope 2	Market Based (optional)	0	9.09	-	-			-	
	Total Scope	1&2 GHG emissions	686.24	653.12	N/A	N/A	686.24	622.19	N/A	
	Scope 3		4883.4	3979.63	240843	279664	4245.69	3787.69	202717	
	Total Scope	1&2&3 GHG emissions	5569.65	4632.75	N/A	N/A	4931.93	4409.88	N/A	
	Scope 1				N/A	N/A			N/A	
	Scope 2	Location Based			N/A	N/A			N/A	
Outdoor / Exterior areas / Parking	эсорс 2	Market Based (optional)			N/A	N/A			N/A	
outdoor, Exterior dread, Farking	Total Scope	1&2 GHG emissions	0.0	0.0	N/A	N/A	0.0	0.0	N/A	
	Scope 3				N/A	N/A			N/A	
	Total Scope	1&2&3 GHG emissions	0.0	0.0	N/A	N/A	0.0	0.0	N/A	
GHG Offsets			0	0	N/A	N/A			N/A	
Net GHG Emissions after offsets					N/A	N/A			N/A	

Office: Corporate: Mid-Rise Office | Luxembourg

4		Absolute					Like-for-Like		
			2022	2023			2022	2023	
					Floor Area Covered			Emissions	Floor Area Covered
		(tonnes)	(tonnes)	(m ²)	(m ²)	(tonnes)	(tonnes)	(m ²)	
	Scope 1								
	Scope 2	Location Based							
Whole Building	Scope 2	Market Based (optional)			-	-			-
Whole Building	Total Scope	1&2 GHG emissions	0.0	0.0	N/A	N/A	0.0	0.0	N/A
	Scope 3		207.88	138.58	12247	12247	207.88	138.58	12247
	Total Scope	1&2&3 GHG emissions	207.88	138.58	N/A	N/A	207.88	138.58	N/A
	Scope 1				N/A	N/A			N/A
	Scope 2	Location Based			N/A	N/A			N/A
Outdoor / Exterior areas / Parking	Scope 2	Market Based (optional)			N/A	N/A			N/A
Oddasor / Exterior dreas / Farking	Total Scope	1&2 GHG emissions	0.0	0.0	N/A	N/A	0.0	0.0	N/A
	Scope 3				N/A	N/A			N/A
	Total Scope	1&2&3 GHG emissions	0.0	0.0	N/A	N/A	0.0	0.0	N/A
GHG Offsets			0	0	N/A	N/A			N/A
Net GHG Emissions after offsets					N/A	N/A			N/A

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated GHG emissions values per property type & country, along with their related Floor Area Covered, Maximum Floor Areas and Like-for-like changes (%) in emissions. Those metrics are weighted by % of Ownership.

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

Total data coverage of the portfolio

Office: Corporate: High-Rise Office | Belgium

	Data Coverage		Like-for-Like			
	Area-Aggregated Data coverages (%)				LFL data coverage (%)	
Scope 1 & 2	100	100	100	5.02	51.09	
Scope 3	100	100	100	-14.01	85.97	

Office: Corporate: Low-Rise Office | Belgium

	Data Coverage		Like-for-Like			
	Area-Aggregated Data coverages (%)				LFL data coverage (%)	
Scope 1 & 2	100	100	100	3.17	100	
Scope 3	95.71	96.55	95.71	3.17	86.15	

Office: Corporate: Low-Rise Office | Luxembourg

	Data Coverage		Like-for-Like			
	Area-Aggregated Data coverages (%)		Area/Time-Aggregated Data coverages (%)	55 5	LFL data coverage (%)	
Scope 1 & 2						
Scope 3	100	100	100	-45.35	100	

Office: Corporate: Mid-Rise Office | Belgium

	Data Coverage		Like-for-Like			
	Area-Aggregated Data coverages (%)		55 5		LFL data coverage (%)	
Scope 1 & 2	100	100	100	-9.33	88.24	
Scope 3	86.12	83.78	86.08	-10.79	72.49	

Office: Corporate: Mid-Rise Office | Luxembourg

	Data Coverage		Like-for-Like		
	Area-Aggregated Data coverages (%)				LFL data coverage (%)
Scope 1 & 2					
Scope 3	100	100	100	-33.34	100

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

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

Entity & Reporting Characteristics - Entity Characteristics

WATER

Water Use

Water use

Total water consumption of the portfolio

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

Office: Corporate: High-Rise Office | Belgium

			Absolute				Like-for-Like		
			2022	2023			2022	2023	
				•			Consumption (m ³)	Consumption (m ³)	Floor Area Covered (m ²)
Whole Building	Whole Building	Landlord Controlled							
Whole Building	e Building Whole Building	Tenant Controlled	52824.5	29294.0	104753	187368	24842.2	27230.7	87822
Sub-total			52824.5	29294.0	N/A	N/A	24842.2	27230.7	N/A
Base Building	Common Areas	Landlord Controlled	119.68	501.01	6676	19581	119.68	469.16	2769
Dase Duituing	Shared Services	Landlord Controlled							
Tenant Spaces	Tenant Spaces	Landlord Controlled			0	6657			
remain spaces	renant Spaces	Tenant Controlled	359.03	1503.02	20027	52082	359.03	1407.48	8306
Sub-total			478.7	2004.03	N/A	N/A	478.7	1876.63	N/A
Outdoor / Exterior areas / Parking Landlord Controlled Tenant Controlled				N/A	N/A			N/A	
		Tenant Controlled			N/A	N/A			N/A
Total			53303.2	31298.03	N/A	N/A	25320.9	29107.33	N/A

Office: Corporate: Low-Rise Office | Belgium

			Absolute				Like-for-Like		
			2022	2023		2022	2023		
			•	Consumption (m ³)			•	•	Floor Area Covered (m ²)
Whole Building	Whole Building	Landlord Controlled							
Whole Building	Whole Building	Tenant Controlled			0	5767			
Sub-total			0.0	0.0	N/A	N/A	0.0	0.0	N/A
Base Building	Common Areas	Landlord Controlled	541.43	133.09	501	11958	45.85	133.09	501
Dase Daltaing	Shared Services	Landlord Controlled							
Tenant Spaces	Tenant Spaces	Landlord Controlled	119.0		0	4807			
Tenant Spaces	renant Spaces	Tenant Controlled	1505.27	399.27	1504	31061	137.55	399.27	1504
Sub-total		2165.7	532.37	N/A	N/A	183.4	532.37	N/A	
Outdoor / Exterior area	Outdoor / Exterior areas / Parking Landlord Co Tenant Control				N/A	N/A			N/A
Outdoor / Exterior dree					N/A	N/A			N/A

	Absolute Li				Like-for-Like		
	2022	2023			2022	2023	
						. 2.	Floor Area Covered (m ²)
Total	2165.7	532.37	N/A	N/A	183.4	532.37	N/A

Office: Corporate: Low-Rise Office | Luxembourg

			Absolute				Like-for-Like		
			2022	2022 2023 2			2022	2023	
			Consumption (m ³)	Consumption (m ³)	Floor Area Covered (m ²)	Maximum Floor Area (m ²)	Consumption (m ³)	Consumption (m ³)	Floor Area Covered (m ²)
Whole Building	uilding Whole Building	Landlord Controlled							
Whole Building		Tenant Controlled		390.53	4955	4955			
Sub-total			0.0	390.53	N/A	N/A	0.0	0.0	N/A
Base Building	Common Areas	Landlord Controlled							
base building	Shared Services	Landlord Controlled							
Tenant Spaces	Tenant Spaces	Landlord Controlled							
Tellalit Spaces	renant Spaces	Tenant Controlled							
Sub-total			0.0	0.0	N/A	N/A	0.0	0.0	N/A
Outdoor / Exterior area	Outdoor / Exterior areas / Parking Landlord Controlled Tenant Controlled				N/A	N/A			N/A
Outdoor / Exterior area					N/A	N/A			N/A
Total			0.0	390.53	N/A	N/A	0.0	0.0	N/A

Office: Corporate: Mid-Rise Office | Belgium

			Absolute				Like-for-Like		
			2022	2022 2023			2022	2023	
							Consumption (m ³)	Consumption (m ³)	Floor Area Covered (m ²)
Whole Building	Whole Building	Landlord Controlled							
Whole Building	g whole Building	Tenant Controlled	9851.29	289.56	7533	187862	279.1	289.56	7533
Sub-total			9851.29	289.56	N/A	N/A	279.1	289.56	N/A
Base Building	Common Areas	Landlord Controlled	6814.74	9016.87	19516	30602	5216.11	8946.1	18121
base building	Shared Services	Landlord Controlled							
Tenant Spaces	Tenant Spaces	Landlord Controlled	1326.83	1327.78	5220	10689			
Tellalit Spaces	renant Spaces renant Spaces		19117.38	25722.84	53325	81113			
Sub-total		27258.94	36067.49	N/A	N/A	5216.11	8946.1	N/A	
Outdoor / Exterior area	Landlord Controlled				N/A	N/A			N/A
Outdoor / Exterior areas / Parking		Tenant Controlled			N/A	N/A			N/A

	Absolute Lil				Like-for-Like		
	2022	2023 20			2022	2023	
	Consumption (m ³)	Consumption (m ³)	. 9.	•	Consumption (m ³)	Consumption (m ³)	Floor Area Covered (m ²)
Total	37110.24	36357.05	N/A	N/A	5495.21	9235.65	N/A

Office: Corporate: Mid-Rise Office | Luxembourg

			Absolute				Like-for-Like		
			2022	2023			2022	2023	
				•			Consumption (m ³)	Consumption (m ³)	Floor Area Covered (m ²)
Whole Building	Whole Building	Landlord Controlled							
Whote Buitaing	uilding whole Building	Tenant Controlled	4993	3597.29	12247	12247	4993	3597.29	12247
Sub-total			4993.0	3597.29	N/A	N/A	4993.0	3597.29	N/A
Base Building	Common Areas	Landlord Controlled							
base building	Shared Services	Landlord Controlled							
Tenant Spaces	Tenant Spaces	Landlord Controlled							
Teriant Spaces	Teriant Spaces	Tenant Controlled							
Sub-total	Sub-total		0.0	0.0	N/A	N/A	0.0	0.0	N/A
Outdoor / Exterior area	Outdoor / Exterior areas / Parking Landlord Controlled Tenant Controlled				N/A	N/A			N/A
Outdoor / Exterior area					N/A	N/A			N/A
Total			4993.0	3597.29	N/A	N/A	4993.0	3597.29	N/A

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated Water consumption values per property type & country, along with their related Floor Area Covered, Maximum Floor Areas and Like-for-like consumption changes [%]. Those metrics are weighted by % of Ownership.

Total data coverage of the portfolio

Office: Corporate: High-Rise Office | Belgium

	Data Coverage		Like-for-Like		
				, 33 3	LFL data coverage (%)
Landlord Controlled	25.44	40	25.44	292.03	10.55
Tenant Controlled	52.11	54.55	52.11	13.64	40.15

Office: Corporate: Low-Rise Office | Belgium

	Data Coverage		Like-for-Like		
				, 33 3	LFL data coverage (%)
Landlord Controlled	2.99	3.7	2.99	190.28	2.99
Tenant Controlled	4.08	3.45	4.08	190.28	4.08

Office: Corporate: Low-Rise Office | Luxembourg

	Data Coverage		Like-for-Like		
				, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	LFL data coverage (%)
Landlord Controlled					
Tenant Controlled	100	100	100		

Office: Corporate: Mid-Rise Office | Belgium

	Data Coverage		Like-for-Like		
					LFL data coverage (%)
Landlord Controlled	59.91	58.33	59.91	71.51	43.89
Tenant Controlled	22.63	33.81	22.69	3.75	2.8

Office: Corporate: Mid-Rise Office | Luxembourg

	Data Coverage			Like-for-Like			
				. 33 3	LFL data coverage (%)		
Landlord Controlled							
Tenant Controlled	100	100	100	-27.95	100		

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

Reused and recycled water

Office: Corporate: High-Rise Office | Belgium

		2022		2023		
		Consumption (m ³)	% of total Consumption	Consumption (m ³)	% of total Consumption	2023/2022 change (%)
	On-site water reuse	0	0	0	0	
On-site	On-site water capture	5134.9	9.63	4978.36	15.91	
	On-site water extraction	0	0	2167.06	6.92	
)n-site -	Sub-total	5134.9	9.63	7145.42	22.83	1
Off-site	Off-site purchased	48168.3	90.37	24152.61	77.17	
Off-site -	Sub-total	48168.3	90.37	24152.61	77.17	-1

	2022		2023		
	Consumption (m ³)	% of total Consumption	Consumption (m ³)	% of total Consumption	2023/2022 change (%)
Reused and Recycled - Total	53303.2	100.0	31298.03	100.0	0.0

Office: Corporate: Low-Rise Office | Belgium

		2022		2023		
		Consumption (m ³)	% of total Consumption	Consumption (m ³)	% of total Consumption	2023/2022 change (%)
	On-site water reuse	0	0	0	0	
On-site	On-site water capture	0	0	0	0	
	On-site water extraction	0	0	0	0	
On-site -	Sub-total	0.0	0.0	0.0	0,0	0.
Off-site	Off-site purchased	2165.7	100	532.37	100	
Off-site -	Sub-total	2165.7	100.0	532.37	100.0	0.
Reused a	nd Recycled - Total	2165.7	100.0	532.37	100.0	0.0

Office: Corporate: Low-Rise Office | Luxembourg

		2022		2023		
		Consumption (m ³)	% of total Consumption	Consumption (m ³)	% of total Consumption	2023/2022 change (%)
	On-site water reuse			0	0	
	On-site water capture			0	0	
	On-site water extraction			0	0	
On-site -	Sub-total	0.0	0.0	0.0	0.0	0.
Off-site	Off-site purchased			390.53	100	
Off-site -	Sub-total	0.0	0.0	390.53	100.0	100.
Reused a	nd Recycled - Total	0.0	0.0	390.53	100.0	100.

Office: Corporate: Mid-Rise Office | Belgium

		2022		2023		
		Consumption (m ³)	% of total Consumption	Consumption (m ³)	% of total Consumption	2023/2022 change (%)
	On-site water reuse	0	0	0	0	
On-site	On-site water capture	1411.1	3.8	946.05	2.6	
	On-site water extraction	1957.9	5.28	712.24	1.96	
On-site -	Sub-total	3369.0	9.08	1658.29	4.56	-4.5
Off-site	Off-site purchased	33741.24	90.92	34698.76	95.44	
Off-site -	Sub-total	33741.24	90.92	34698.76	95.44	4.5
Reused a	nd Recycled - Total	37110.24	100.0	36357.05	100.0	0.

Office: Corporate: Mid-Rise Office | Luxembourg

		2022		2023		
		Consumption (m ³)	% of total Consumption	Consumption (m ³)	% of total Consumption	2023/2022 change (%)
	On-site water reuse	0	0	0	0	
On-site	On-site water capture	0	0	0	0	
	On-site water extraction	0	0	0	0	
On-site -	Sub-total	0.0	0.0	0.0	0.0	0.0
Off-site	Off-site purchased	4993	100	3597.29	100	
Off-site -	Sub-total	4993.0	100.0	3597.29	100.0	0.0
Reused a	nd Recycled - Total	4993.0	100.0	3597.29	100.0	0.0

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated Reused and Recycled water captured/purchased per property type & country, on-site and offsite, as well as the Percentage of total Consumption by category. Those metrics are weighted by % of Ownership.

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

Entity & Reporting Characteristics - Entity Characteristics

WASTE

Waste Management



Waste management

Total waste generation of the portfolio

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

Office: Corporate: High-Rise Office | Belgium

		Absolute	e							
		2022			2023					
		Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Floor area weight		
Whale Building	Landlord Controlled	1.72	177.21	100	1.13	227.35	100	29.48%		
Whole Building	Tenant Controlled			0			0	70.52%		
Total waste generation		1.72	177.21	100.0	1.13	227.35	29.48	100.0%		

Office: Corporate: Low-Rise Office | Belgium

		Absolute							
2022				2023					
		Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Floor area weight	
Whole Building	Landlord Controlled	1.79	158.86	100	1.61	160.74	100	89.24%	
Whole Building	Tenant Controlled			0			0	10.76%	
Total waste generation		1.79	158.86	100.0	1.61	160.74	89.24	100.0%	

Office: Corporate: Low-Rise Office | Luxembourg

		Absolute							
		2022	22			2023			
		Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Floor area weight	
Whole Building	Landlord Controlled							%	
Whole Building	Tenant Controlled			0			(100%	
Total waste generation		0.0	0.0	0.0	0.0	0.0	0.0	100.0%	

Office: Corporate: Mid-Rise Office | Belgium

	Absolute							
		2022			2023			
		Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Floor area weight
Whole Building	Landlord Controlled	1.13	350.74	96.88	2.33	440.26	96.88	39.45%
Whole Building	Tenant Controlled			0	0	15.87	8.9	60.55%
Total waste gene	ration	1.13	350.74	96.88	2.33	456.13	43.61	100.0%

Office: Corporate: Mid-Rise Office | Luxembourg

		Absolute							
		2022	2023						
		Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Hazardous waste (tonnes)	Non-hazardous waste (tonnes)	Data coverage (%)	Floor area weight	
Whate Duitsian	Landlord Controlled							%	
Whole Building	Tenant Controlled			0			0	100%	
Fotal waste generation		0.0	0.0	0.0	0.0	0.0	0.0	100.0%	

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the aggregated Hazardous and Non-hazardous waste quantities generated per property type & country, along with their related Data Coverage. Those metrics are weighted by % of Ownership.

Office: Corporate: High-Rise Office | Belgium

	Proportion of waste by disposal route [%]	
	2022	2023
Landfill	0	0
Incineration	0	0
Diverted (total)	100	100
Reuse	0	0
Waste to energy	39.81	39.79
Recycling	60.19	60.21
Other / Unknown	0	0

Office: Corporate: Low-Rise Office | Belgium

	Proportion of waste by disposal route (%)	
	2022	2023
Landfill	0	0
Incineration	0	0
Diverted (total)	100	100
Reuse	0	0
Waste to energy	59.17	58.72
Recycling	40.83	41.28
Other / Unknown	0	0

Office: Corporate: Low-Rise Office | Luxembourg

	Proportion of waste by disposal route [%]	
	2022	2023
andfill		
Incineration		
Diverted (total)		

	Proportion of waste by disposal route (%)	
	2022	2023
Reuse		
Waste to energy		
Recycling		
Other / Unknown		

Office: Corporate: Mid-Rise Office | Belgium

	Proportion of waste by disposal route (%)	
	2022	2023
Landfill	0	0
Incineration Diverted (total) Reuse	0	0
	100	100
	0	0
Waste to energy	39.9	38.81
Recycling	60.1	61.19
Other / Unknown	0	0

Office: Corporate: Mid-Rise Office | Luxembourg

	Proportion of waste by disposal route (%)	
	2022	2023
Landfill		
Incineration		
Diverted (total)		
Reuse		
Waste to energy		
Recycling		
Other / Unknown		

The table above is automatically populated once participants have aggregated their asset level data with the information provided at the asset level by the GRESB participants through the GRESB Asset Spreadsheet. It displays the proportion of waste by disposal route.

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

Entity & Reporting Characteristics - Entity Characteristics

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

MF	ri en	⊙ Max. score 1.75
Exte	ernal review of energy data	
Has	the entity's energy consumption data reported in EN1 been reviewed by an independent third party?	
0	Yes Externally checked Externally verified Externally assured Using scheme ISAE 3000 Provide applicable evidence Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf Indicate where the relevant information can be found The following energy consumption data 2023 have been checked and externally assured:	
	- EPRA Sustainable Performance Indicators, p.136 - GRI Content Index, p.141 - Environmental indicators, p.144-147 The limited assurance report from the statutory auditor can be found on p.170.	
00	No Not applicable	
MR2 ©		Max. score 1.25
Has	the entity's GHG data the entity's GHG data reported in GH1 been reviewed by an independent third party? Yes Externally checked Externally verified Externally assured Using scheme ISAE 3000 Provide applicable evidence Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf Indicate where the relevant information can be found The following energy consumption data 2023 have been checked and externally assured: - EPRA Sustainable Performance Indicators, p.136 - GRI Content Index, p.141 - Environmental indicators, p.144-147 The limited assurance report from the statutory auditor can be found on p.170.	
00	No Not applicable	
MF	3	Max. score 1.25
	ernal review of water data	
_	Yes Externally checked Externally verified Externally assured Using scheme ISAE 3000	

NoNot applicable

	Provide applicable evidence	
	Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf	
	https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf	
	Indicate where the relevant information can be found	
	The following energy consumption data 2023 have been checked and externally assured: - EPRA Sustainable Performance Indicators, p.136 - GRI Content Index, p.141 - Environmental indicators, p.148 The limited assurance report from the statutory auditor can be found on p.170.	
00	No Not applicable	
MF	R4	⊙ Max. score 1.25
Exte	ernal review of waste data	
Has	the entity's waste data reported in WS1 been reviewed by an independent third party?	
0	Yes	
	Externally checked	
	© Externally verified	
	© Externally assured	
	Using scheme ISAE 3000	
	Provide applicable evidence	
	Provide hyperlink https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf	
	https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf	
	Indicate where the relevant information can be found	
	The following energy consumption data 2023 have been checked and externally assured: - EPRA Sustainable Performance Indicators, p.137 - GRI Content Index, p.141 - Environmental indicators, p.149 The limited assurance report from the statutory auditor can be found on p.170.	
	Line umited assurance report from the Statutory auditor can be found on b. 170.	

Entity & Reporting Characteristics - Entity Characteristics

BUILDING CERTIFICATIONS **Building Certifications**

⊙ Max. score 7

Building Certifications at the time of design/construction and for interior

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

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal. The metrics displayed in the table below are weighted by % of Ownership.

Office: Corporate: Low-Rise Office | Belgium

Scheme name / sub-scheme name / level	Area Certified (m ²)	% of Floor Area certified (within property type) 2023	Average Building certification age	Number of assets	% of GAV certified - optional (within property type) 2023
BREEAM/Refurbishment and Fit-out - Interior / Very Good	4645	8.67	8.3333	3	
BREEAM/Refurbishment and Fit-out - Design & Construction / Very Good	1621	3.02	2	1	
BREEAM/Refurbishment and Fit-out - Design & Construction / Good	3066	5.72	4	2	

Office: Corporate: Mid-Rise Office | Belgium

Scheme name / sub-scheme name / level		% of Floor Area certified (within property type) 2023	Average Building certification age	Number of assets	% of GAV certified - optional (within property type) 2023
BREEAM/New Construction / Excellent	5580	1.8	4	1	
BREEAM/Refurbishment and Fit-out - Interior / Excellent	5180	1.67	11	1	
BREEAM/Refurbishment and Fit-out - Design & Construction / Excellent	7354	2.37	2	1	
BREEAM/New Construction / Very Good	18577	5.99	8	1	
BREEAM/New Construction / Outstanding	9996	3.22		1	

Office: Corporate: High-Rise Office | Belgium

Scheme name / sub-scheme name / level		% of Floor Area certified (within property type) 2023	Average Building certification age	Number of assets	% of GAV certified - optional (within property type) 2023
BREEAM/New Construction / Excellent	52823	19.88	6	2	
BREEAM/New Construction / Outstanding	51617	19.43	2.3333	3	
BREEAM/New Construction / Very Good	38070	14.33	5	1	

Operational building certifications

BC1.2

Standing investments that hold a valid operational green building certificate

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment

⊙ Max. score 8.5

Portal menu, section Asset Portal. The metrics displayed in the table below are weighted by % of Ownership.

Office: Corporate: High-Rise Office | Belgium

Scheme name / sub-scheme name / level	Area Cartified (m/)	% of Floor Area certified (within property type) 2023	Average Building certification age	Number of assets	% of GAV certified - optional (within property type) 2023
BREEAM/In Use / Acceptable	29488	11.1	1	2	
BREEAM/In Use / Very Good	51617	19.43	1	3	
BREEAM/In Use / Good	114005	42.91	1	2	

Office: Corporate: Low-Rise Office | Luxembourg

Scheme name / sub-scheme name / level	Area Certified (m ²)	% of Floor Area certified (within property type) 2023	Average Building certification age	Number of assets	% of GAV certified - optional (within property type) 2023
BREEAM/In Use / Good	4955	100	1	1	

Office: Corporate: Mid-Rise Office | Belgium

Scheme name / sub-scheme name / level	A O (t) (/)	% of Floor Area certified (within property type) 2023	Average Building certification age	Number of assets	% of GAV certified - optional (within property type) 2023
BREEAM/In Use / Acceptable	17764	5.73	1	1	
BREEAM/In Use / Pass	120986	38.99	0.6667	6	
BREEAM/In Use / Good	83481	26.91	0.8	5	
BREEAM/In Use / Very Good	9996	3.22	1	1	

Office: Corporate: Mid-Rise Office | Luxembourg

Scheme name / sub-scheme name / level	Area Certified (m ²)	% of Floor Area certified (within property type) 2023	Average Building certification age	Number of assets	% of GAV certified - optional (within property type) 2023
BREEAM/In Use / Good	12247	100	1	1	

Energy Ratings

Standing investments that hold a valid energy rating

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal. The metrics displayed in the table below are weighted by % of Ownership.

Office: Corporate: High-Rise Office | Belgium

Energy Rating	Aros Covered (m4)	% of Floor Area covered (within property type) 2023	Number of assets	% GAV covered - optional (within property type) 2023	
EU EPC - Belgium	200151.41	75.3333	8		

Office: Corporate: Low-Rise Office | Belgium

Energy Rating	Aros Covered (m4)	% of Floor Area covered (within property type) 2023	Number of assets	% GAV covered - optional (within property type) 2023
EU EPC - Belgium	50149	93.5738	28	

Office: Corporate: Low-Rise Office | Luxembourg

Energy Rating	Area Covered (m²)	% of Floor Area covered (within property type) 2023	Number of assets	% GAV covered - optional (within property type) 2023
EU EPC - D	4885.2	98.5913	1	

Office: Corporate: Mid-Rise Office | Belgium

Energy Rating	Area Covered (m ²)	% of Floor Area covered (within property type) 2023	Number of assets	% GAV covered - optional (within property type) 2023
EU EPC - Belgium	283933	91.5128	22	

Office: Corporate: Mid-Rise Office | Luxembourg

E	Energy Rating	Area Cayarad (m4)	% of Floor Area covered (within property type) 2023	Number of assets	% GAV covered - optional (within property type) 2023	
E	EU EPC - C	11943.5	97.5218	1		Ī

^{*} in some cases for Residential assets, the number of assets may refer to an aggregation of multiple Residential units

DEV - REPORTING CHARACTERISTICS

Reporting Characteristics

DR1

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

The indicator below is automatically populated once participants have aggregated their asset level data with the information provided through the reporting entity's GRESB Asset Portal. Participants can access the Asset Portal via the Assessment Portal menu, section Asset Portal.

			In progress at the end of reporting period		Completed during reporting period		
Property Type	Country	Construction/Renovation	Number of Assets	Floor Area m ²	Number of Assets	Floor Area m ²	% GAV
Office: Corporate: Low-Rise Office	Belgium	New Construction Project	1	8332.0	0	0.0	5
Office: Corporate: Mid-Rise Office	Belgium	New Construction Project	1	12269.0	0	0.0	89
Mixed use: Other	Belgium	New Construction Project	1	114692.0	0	0.0	6
Total			3	135293.0	0	0.0	100.0

Note: The table above defines the scope of your 2024 GRESB submission on development projects. It should include new construction and major renovations projects that are in progress at the end of the reporting year, as well as projects that are completed during the reporting year. The reporting scope reported above should exclude vacant land, cash or other non real estate assets owned by the entity.

The values displayed in the table above are weighted by % of ownership.

Provide applicable evidence

R1.1 and DR1.1 explanation 2023.pdf Indicate where in the evidence the relevant information can be found

The whole document

Show investors

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

Confirmation of portfolio composition 2023.

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

DEV - ESG REQUIREMENTS

ESG Requirements

DRE1 Max. score 4

ESG strategy during development

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



Elements addressed in the strategy (multiple answers possible)

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

The strategy is

Publicly available

O Not publicly available

Provide applicable evidence

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

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

Evidence for the following subjects:

Biodiversity: P3 - 9. Designing outdoor spaces

Climate change: P1 - 1. Adaptation to climate change

Energy: P2 - 5. Energy

Green building certifications: P4 - 12.References

Sustainable procurement: P1 - 4. Circular economy - re-use of materials during constructions and renovations

This document was still applicable in 2023.

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Provide hyperlink

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf

Indicate where the relevant information can be found

Evidence for the following subjects:

Biodiversity and habitat, p.60

Climate/climate change adaptation, p.50 and 144-147

Energy consumption, p.41 and 145

Green building certifications: p.63 and 150

Greenhouse gas emissions, p.41 and 144-147

Health & well-being, p.77, 78, 80-81, 84, 87-88, 90-91 and 163-164

Indoor environmental quality, p.91

Life-cycle assessments/embodied carbon, p.41

Material sourcing: p.55 and 149

Pollution prevention: p.58 Renewable energy: p.47 and 145-147

Resilience to catastrophe/disaster: p.50 and 144-147

Sustainable procurement, p.83

Waste management, p.55 and 149

Water consumption, p.52 and 148

Provide hyperlink

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

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

Indicate where the relevant information can be found

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

DRE1 - Acquisition - Checklist.pdf

Indicate where in the evidence the relevant information can be found

Evidence for site selection and land use. The interesting information for These criteria is in a green frame. This document was still applicable in 2023.

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DRE1 - Quality matrix APD final.pdf

Indicate where in the evidence the relevant information can be found

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

Indoor environmental quality, p.3-4 (part 5/ Well-being, comfort and health): all aspects that increase the indoor quality of a building for its tenants Material sourcing, p.4-5 (part 8/ Materials): use and specific choice of materials during constructions and renovations (wood, carpet, etc.) This document was still applicable in 2023.

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

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

[2] Applicability:

- When major works are carried out, Befimmo ensures that the certificates are updated. Although theoretical, the data of the certificates are also compared with the actual specific consumption figures.
- When considering acquisition projects it also reviews and analyses energy efficiency, aspects related to soil pollution and the presence of hazardous substances, together with aspects related to mobility, such as location, accessibility, proximity to public transport, etc.
- Before, during and after construction and throughout the operational phase of its buildings, it ensures that BREEAM criteria are maintained and/or exceeded.

 Several years ago, Befimmo devised a multi-annual investment plan (averaging €2 million/year) for carrying out works to improve the energy and environmental performance of the operational buildings (excluding properties undergoing major renovation) such as the removal of oil-fired boilers, the installation of water-

performance of the operational buildings (excluding properties undergoing major renovation) such as the removal of oil-fired boilers, the installation of water-recovery systems, upgraded BREEAM certifications, installation of solar panels, installation of cogeneration units, replacement and/or optimisation of certain technical installations, etc.

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

O No

DRE2 O Max. score 4

Site selection requirements

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

Yes

Select all criteria included (multiple answers possible)

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

O No

DRE3

Max. score 4

Site design and construction requirements

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

Yes

163

Select all criteria included (multiple answers possible)

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

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

Other

DEV - MATERIALS

Materials

DMA1 Max. score 6

Materials selection requirements

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

Yes

Select all issues addressed (multiple answers possible)

- Requirement for disclosure about the environmental and/or health attributes of building materials (multiple answers possible)
- Material characteristics specification preferences, including (multiple answers possible)
 - Locally extracted or recovered materials
 - ✓ Low embodied carbon materials
 - ✓ Low-emitting VOC materials
 - Materials and packaging that can easily be recycled
 - Materials that disclose environmental impacts
 - Materials that disclose potential health hazards
 - Rapidly renewable materials and recycled content materials
 - "Red list" of prohibited materials or ingredients that should not be used on the basis of their human and/or environmental impacts
 - Third-party certified wood-based materials and products Types of third-party certification used:

FSC or PEFC certified wood

Other

Provide applicable evidence

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

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

Technical constraints for outside building area:

- use of indigenous perennial plants
- thermal insulation for roof renovation
- glazing with minimal solar factor

Technical constraints for electric material:

- LED
- Highest performance possible

Technical constraints for sanitary:

- applicable on taps, sinks, toilets, dishwashers, etc. in order to limit water consumption

Technical constraints for HVAC works:

- Boilers, heat pumps
- Cooling systems
- Ventilation

Choices of materials:

- Wood: FSC or PEFC, or other standards
- Paint: Paints free of heavy metals and toxic or carcinogenic substances, or following standards
- Plasterboards: minimum level of recycled materials
- · Carpets: recycled or cradle-to-cradle
- Chemical products: All cleaning products are rapidly biodegradable and preferably free of components such as phosphorus, phosphate, biocides and VOCs (volatile organic compounds)

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Provide hyperlink

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf

https://www.befimmo.be/sites/default/files/imce/publications/befimmo_esg23_uk.pdf

Indicate where the relevant information can be found

ESG Report 2023. Please refer to circular economy principles and material choices on p.55 and responsible procurement on p.83.

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

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

This document was applicable during the reporting year 2023.

	Show investors	
0	No	
DMA	IA2.1	Max. score 0
Life c	cycle assessments	
Does	s the entity assess the life cycle emissions of its development projects?	
0	Yes	
	Select the type of assessment:	
	Quantitative assessment Qualitative assessment	
	Select the boundaries of the calculation applied:	
	Cradle-to-gate Cradle-to-practical completion/handover Use stage End-of-life stage ✓ Cradle-to-grave Whole life Other	
5	Select the standards/methodologies/tools applied: BBCA Label (Bâtiment Bas Carbone) E+C- Label (Énergie Positive & Réduction Carbone) Embodied Carbon in Construction Calculator (EC3) Tool	
	EN 15978 EN 15804 GHG Protocol - Product Life Cycle Accounting and Reporting Standard ISO 14040/44 ISO 14025 One Click LCA The Carbon Smart Materials Palette® Whole life carbon assessment for the built environment, RICS Other Other Other selected. Please describe	
	TOTEM, the Belgian tool for assessing the environmental performance of buildings, based on the life cycle analysis of materials, is now one of the recognized for BREEAM certification.	tools
	Percentage of development projects assessed using any calculation method 66 Percentage of development projects assessed using the whole life LCA	
	0	
0	No	
DMA	IA2.2 ⊙	Max. score 0
Embo	oodied carbon	
	s the entity measure the embodied carbon emissions of its development projects completed during the year?	
000		

DEV - BUILDING CERTIFICATIONS

Building Certifications

DBC1.1 Max. score 4

Green building standard requirements

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

Yes

Select all applicable options (multiple answers possible)

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

The entity requires projects to achieve certification with a green building rating system but does not require a specific level of certification

▼ The entity requires projects to achieve a specific (above the minimum) level of certification

Percentage of portfolio covered 100

Green building rating systems (include all that apply):

BREEAM

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

At least a BREEAM rating 'OUTSTANDING' for the design or construction phase

DBC1.2	⊙ Max. score 9
Green building certifications	
Does the entity's development portfolio include projects that obtained or are registered to obtain a green building certificate?	

Yes

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

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

Scheme name / sub-scheme name	Area Registered (m ²)	% portfolio covered by floor area 2023	Number of assets	% GAV covered - optional 2023
BREEAM/New Construction	121,268	90	2	

Projects that obtained a green building certificate or official pre-certification

Scheme name / sub-scheme name / level	Area Certified (m ²)	% portfolio certified by floor area 2023	Number of assets	% of GAV certified - optional 2023	
BREEAM/New Construction Outstanding	12,269	9	1		×

Add new

O No Not applicable

DEV - ENERGY CONSUMPTION

Energy

DE	N1		Max. score 6
Ene	rgy e	fficiency requirements	
Doe	s the	entity have minimum energy efficiency requirements for development projects?	
0	Yes	Requirements for planning and design include (multiple answers possible) Development and implementation of a commissioning plan Integrative design process To exceed relevant energy codes or standards Maximum energy use intensity post-occupancy Other	
		Air conditioning Commissioning Energy modeling High-efficiency equipment and appliances Lighting Occupant controls Passive design Space heating Ventilation Water heating Other	
	No		•
	N2.1		Max. score 6
		enewable energy and low carbon technologies entity incorporate on-site renewable energy and/or low carbon technologies in the design of development projects?	
	Yes	entity incorporate on-site renewable energy and/or low carbon technologies in the design of development projects?	
		ects designed to generate on-site renewable energy and/or low carbon technology (multiple answers possible)	
		Biofuels Geothermal Steam Hydro Solar/photovoltaic Percentage of all projects	
	▽	Wind Other Other selected. Please describe	
		Heat pumps, geothermal heating	
		Percentage of all projects 66.67	
	Aver 10	rage design target for the fraction of total energy demand met with on-site renewable energy and/or low carbon technology	
0	No Not	applicable	

DEN2.2 **⊙** Max. score 2

Net zero carbon design and standards

Does the entity's portfolio include any buildings designed to meet net zero carbon?

O Yes
O No

DEV - WATER USE

Water Conservation

Water conservation strategy

Does the entity promote water conservation in its development projects?

Yes

The entity promotes water conservation through (multiple answers possible)

- Requirements for planning and design include (multiple answers possible)
 - Development and implementation of a commissioning plan
 - Integrative design for water conservation
 - Requirements for indoor water efficiency
 - Requirements for outdoor water efficiency
 - Requirements for process water efficiency
 - Requirements for water supply
 - Requirements for minimum water use intensity post-occupancy
 - Other
- Common water efficiency measures include (multiple answers possible)
 - Commissioning of water systems
 - Drip/smart irrigation
 - Drought tolerant/low-water landscaping
 - High-efficiency/dry fixtures
 - ✓ Leak detection system
 - Occupant sensors
 - On-site wastewater treatment
 - Reuse of stormwater and greywater for non-potable applications
 - Other
- Operational water efficiency monitoring (multiple answers possible)
 - Post-construction water monitoring

For on average years

100

- Sub-meter
- Water use analytics
- Other
- O No

DEV - WASTE MANAGEMENT

Waste Management

Waste management strategy

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

• Yes

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

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

DEV - STAKEHOLDER ENGAGEMENT

Health, Safety & Well-being

DS	1	⊙ Max. score 2
Hea	h & Well-being	
Doe	the entity take measures to incorporate occupant health & well-being in its development projects?	
0	Yes	
	The entity addresses health and well-being in the design of its project/building through (multiple answers possible)	
	Requirements for planning and design, including (multiple answers possible)	
	Health Impact Assessment	
	Integrated planning processOther planning process	
	Common occupant health and well-being measures, including (multiple answers possible) Acoustic comfort Active design features Biophilic design Commissioning Daylight Ergonomic workplace Humidity Illumination Inclusive design Indoor air quality Natural ventilation Cocupant controls Physical activity Thermal comfort Water quality Other Provisions to verify health and well-being performance include (multiple answers possible) Occupant education Post-construction health and well-being monitoring (e.g., occupant comfort and satisfaction) For on average years	
	Other	
0	No .	
DS	2.1	⊙ Max. score 1.5
On-	te safety	
Doe	the entity promote on-site safety during the construction phase of its development projects?	
0	Yes	
	The entity promotes on-site safety through (multiple answers possible)	
	Availability of medical personnel Communicating safety information Continuously improving safety performance Demonstrating safety leadership Entrenching safety practices Managing safety risks On-site health and safety professional (coordinator) Personal Protective and Life Saving Equipment Promoting design for safety Training curriculum Other	
0	No .	
DS	2.2	⊙ Max. score 1.5

Safety metrics

Contractor ESG requirements

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

Yes

Select all topics included (multiple answers possible)

Business ethics

Child labor

Community engagement

Environmental process standards

Environmental product standards

Health and well-being

✓ Human rights

Human health-based product standards

Occupational safety

✓ Labor standards and working conditions

Other

Percentage of projects covered

100

O No

⊙ Max. score 2 DSE3.2

Contractor monitoring methods

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

Yes

Select all methods used (multiple answers possible)

Contractor ESG training

Contractors provide update reports on environmental and social aspects during construction

External audits by third party

Percentage of projects audited during the reporting year

100

✓ Internal audits

Percentage of projects audited during the reporting year

100

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

DEV - STAKEHOLDER ENGAGEMENT

Community Impact and Engagement

DSE₄ Max. score 2

Community engagement program

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

Yes

Select all topics included (multiple answers possible)

Community health and well-being

Effective communication and process to address community concerns

Employment creation in local communities

Enhancement programs for public spaces

ESG education program

Research and network activities

Resilience, including assistance or support in case of disaster

Supporting charities and community groups

Other

Describe the community engagement program (maximum 250 words)

Befimmo aims to ensure that every building in its portfolio is harmoniously integrated in the neighbourhood in which it is located.

On the one hand, the Project and Communication departments work together to create a real communication plan for each (re)development project. This plan includes information sessions, through presentations regarding the project, workshops, but also communication campaigns via dedicated websites, newsletters and social media. On the other hand, local communities are informed on how they can get in touch with the Company for suggestions or questions. For both ongoing redevelopment projects ZIN and Pacheco, the necessary contact details are made available to communities in case of issues. Feedback from local communities is massively important for Befimmo in order to develop the best possible projects for everyone.

Any new project is considered in this light, in cooperation with administrations and architects. This is a collaborative effort between the various operational teams of Befimmo, which are coached and trained to that end through training courses, lectures, trips and visits to other sites and inspiring examples.

In terms of charity support, Befimmo is supporting local actors and partners with tenants to amplify the collective impact whenever possible.

O No

DSE5.1 Max. score 2

Community impact assessment

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

Yes

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

Housing affordability

Impact on crime levels

Livability score

Local income generated

Local job creation

Local residents' well-being

✓ Walkability score

Other

Other selected. Please describe

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

DSE5.2 Max. score 2

Community impact monitoring

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

Yes

The entity's process includes (multiple answers possible)

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

Describe the monitoring process (maximum 250 words)

- 1. Approach: communication with the community before and during the works implementation through e-mails, displays as well as community conference organized
- 2. Impact monitoring: Contact details of the builder contractor (phone number & email) are available for the community. A follow-up of the potential complaints is done by the contractor and the owner.
- 3. Actions taken when issues arise: Befimmo takes things in hand in collaboration with the contractor to resolve quickly the issue and communicate its action-plan and its follow-up with the community.

Provide applicable evidence

<u>DSE5.2 - Tenant works.pdf</u> Indicate where in the evidence the relevant information can be found

Document for tenants who want to organise major works (only available in French).

This document stipulates:

Any repairs and measures intended to correct disturbances, discomforts, malfunctions or service discontinuities caused to the building and its occupants are the responsibility of the tenant who is proven to be responsible for these nuisances.

- Informing the property management company in advance of the presumed start and end dates of the worksite, its more delicate phases and any changes to the schedule during the works.
- Controlling noise pollution.
- Controlling site traffic (evacuation routes and emergency exits) and ensuring that it is independent of normal building traffic.
- Maintaining the operation of all common technical installations for occupants.
- Maintaining safety standards (mainly with regard to fire safety).
- Keeping all areas used by tenants permanently clean.

This document is a representative standard for all projects.

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

Register of aspects & impacts of Befimmo. Important information is in a green frame and explained on page 2. This document was applicable during the reporting year 2023.

Topics listed in the evidence:

Construction/renovation of a building:

- Location
- Land use
- Sealing of the site
- Landscape
- Micro-climate
- Green space
- Materials

Development and implementation of a risk mitigation plan + Identification of nuisance and/or disruption risks + Identification of stakeholders and impacted groups: As part of its environmental certification ISO14001 Befimmo inventories all the possible impacts of its activity on the environment but also on the community. This analysis is carried out using the register of aspects and impacts. It makes it possible to define the prevention measures to be implemented. This register is directly linked to the measures to be implemented in the Befimmo quality matrix. The register of aspects and impacts is also linked to the Befimmo 2030 action plan.

This document is a representative standard for all projects.

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

This document was still applicable in 2023.

This is one example of Befimmo's ongoing main projects.

This process and documentation and indicative of what is executed routinely for all (re)development projects.

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Provide hyperlink https://zin.brussels/

https://zin.brussels/

Indicate where the relevant information can be found

A project-specific website has been developed.

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

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

This communication method is a representative standard for all projects.