



Environmental Data Report 2023

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Our CSR goals

Following the 2021 materiality assessment and the update of our CSR framework, we have revamped our action plan and committed ourselves to more ambitious CSR goals. These goals allow us to focus our efforts on reducing our environmental impact, and work with key stakeholders (such as employees, shareholders, residents, etc.) to achieve these targets, while maintaining responsible business practices.

In this Environmental Data Report and in the 'Business Review' chapters of Aedifica's 2023 Annual Report, you can track how far we have progressed in achieving these objectives.



	Goals	Actions taken in 2023	Status	Page
PORTFOLIO 	Achieving net zero emissions for our real estate portfolio by 2050	Portfolio evaluation using CRREM and interim target set for 2030 (targets were set for country management and the Executive Committee).	on track	EDR23 p6
	Applying Building Assessment (BA) strategy to 100% of our properties in operation by 2025	Ongoing. A group-wide platform was implemented to support compliance assessment.	on track	EDR23 p7
	Conducting a climate change risk assessment in 2023	Climate change risk assessment for physical and transition risks conducted in collaboration with an external partner.	✓	EDR23 p4
PARTNERS 	Increasing the response rate of operators participating in engagement survey	Operator engagement survey conducted in 2023, with response rate increasing by 32%.	✓	AR23 p48
	Implementing a green awareness programme for tenants	The green lease annex was added to both newly signed and several existing leases.	ongoing	AR23 p49
	Organising Operator Days in each region every three years	Operator Days organised in Belgium and the UK.	ongoing	AR23 p48
	Organising annual Community Days for employees	Community Days organised in Belgium & Finland. 51 employees performed 218 hours of community support.	✓	AR23 p50
ORGANISATION 	Rolling out Aedifica Academy in all regions	Aedifica Academy was launched for all teams. Over 2,650 hours of training were offered to employees.	✓	AR23 p57
	Organising an annual employee satisfaction survey	With a participation rate of 90% and a Trust Index Score of 82%, almost 9 in 10 employees would recommend Aedifica as a great place to work.	✓	AR23 p55
	Mandatory annual ethics training for employees	100% of employees have received ethics training.	✓	AR23 p57 & 60
	Implementing a health & well-being programme for employees	Initiatives to improve communication, social cohesion and employee engagement	ongoing	

158kWh/m²

Aedifica actual 2023

130kWh/m²

nEUI target for 2030

-5%

2023 nEUI decrease compared to 2022

86%

2023 energy consumption data coverage

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Tackling climate change



REDUCING THE ENVIRONMENTAL FOOTPRINT OF OUR PORTFOLIO & OUR TENANTS

- (Re)developing energy-efficient buildings
- Investing in energy-efficient installations
- Introducing building assessment tools
- Engaging with operators to reduce their energy consumption

Minimising the impact of climate change on our portfolio

Climate change may lead to warmer summers on the European continent, which may require adjustments to buildings to keep indoor temperatures comfortable for building occupants. This is particularly crucial in elderly care, as this vulnerable group of people is sensitive to high temperatures. This rise in temperatures may lead to a complete rethinking of the way buildings are designed, with more attention paid to active and passive cooling of buildings. Moreover, climate change may lead to sea level rise and extreme weather events that could damage buildings, such as the 2021 floods that affected some of the Group's properties in Germany.

Aedifica has developed a building assessment framework (see page 7) that includes a sustainability pillar. As part of this pillar, we have conducted a climate change risk assessment in 2023 to better understand the physical and transition risks to our portfolio.

The first iteration of the climate change risk assessment was conducted with the help and expertise of an external partner, paving the way for further development in-house in the future. The methodology is aligned with the TCFD (Task Force on Climate-related Financial Disclosures) and based on principles similar to disaster risk models, drawing on climate and socio-economic modelling data from a variety of sources. This comprehensive climate and socio-economic data covers physical risks such as extreme temperature, drought, wildfires, (pluvial/fluvial) floods, water stress and cyclones, in addition to transition risks. Although the assessment did not consider asset-level risk mitigation strategies, it did explore opportunities related to energy efficiency, material use, resilience, innovation and new markets.

Next steps include targeted actions toward assets with significant risks identified, recognising that some physical risks require government intervention, while others can be addressed by operators or owners. A review of existing and recommended mitigation measures is planned, in response to identified risks such as fluvial flooding and extreme temperatures. This commitment to proactive risk management underlines our dedication to dealing with climate challenges in a dynamic and evolving landscape.

Reducing our impact on climate change

Aedifica commits to achieving net zero emissions for its entire portfolio by 2050 to meet the objectives of the Paris Agreement and thus contribute to addressing the climate crisis. Reducing the impact of global warming will largely depend on further eliminating greenhouse gas emissions as a result of energy consumption.

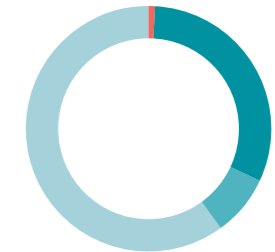
The scope 1 and 2 greenhouse gas emissions (GHG) of our business activities are very limited. Aedifica is not directly involved in the operations of its care homes (generating scope 3 downstream emissions). As the operators are responsible for the daily management and maintenance of the buildings (including the technical equipment) and the way they purchase electricity, the Group only has a limited impact on the direct environmental performance of its buildings. However, as a leading healthcare real estate investor, Aedifica takes responsibility and actively cooperates with its operators on how to develop, maintain and operate our assets in an efficient, safe and sustainable manner.

Net zero greenhouse gas emissions do not only refer to direct emissions (scope 1), but also to indirect emissions (scopes 2 and 3). Aedifica's greatest challenge will be to reduce scope 3 downstream GHG emissions (mainly energy consumed by operators and residents) which are more difficult to control.

As this requires a comprehensive approach and thorough cooperation with our operators, we have developed a net zero GHG pathway.

In 2023, the emissions associated with our own organisation contributed to only approx. 1% to our carbon footprint. The remaining 99% is attributable to our value chain (downstream emissions).

2023 REPORTED GHG EMISSIONS (%)



1%	Organisation: 452 tCO ₂ e
99%	Portfolio (86% coverage)
31%	Electricity: 14,974 tCO ₂ e
8%	District heating: 3,663 tCO ₂ e
60%	Fuels: 28,631 tCO ₂ e

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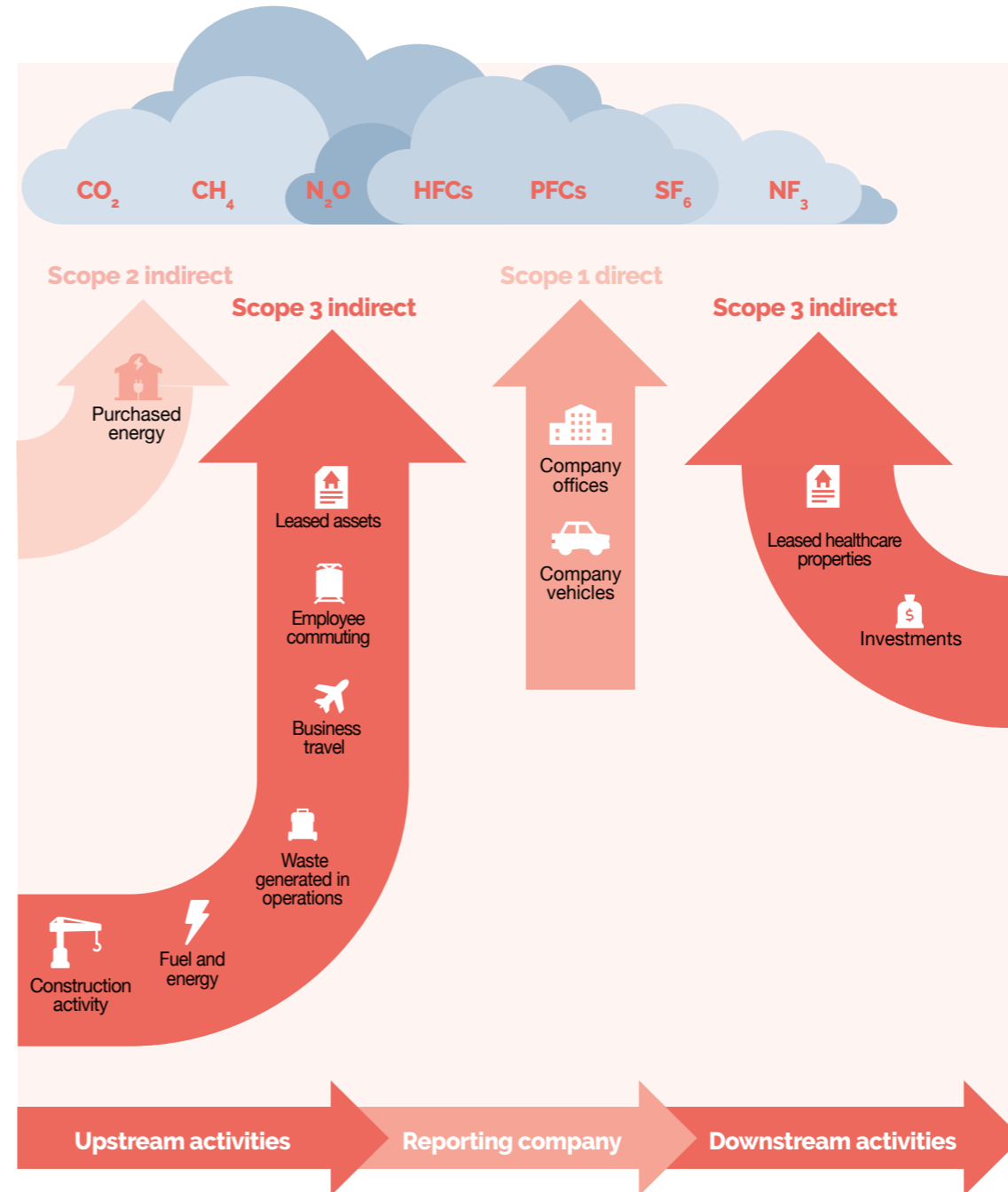
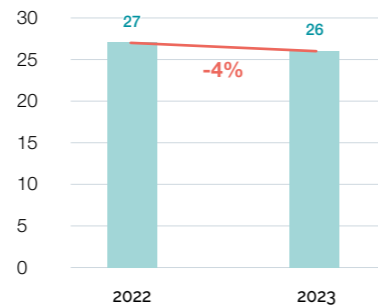
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The share of green electricity within our portfolio's total electricity consumption increased from 14% in 2022 to 21% in 2023, owing to the on-site production of renewable energy as well as the purchase of green energy by our operators. This is the result of Aedifica's investments in making its portfolio more sustainable and raising awareness among its tenants. In Western Europe, 2023 was a slightly warmer year than 2022, resulting in lower energy demand for building heating. In Northern Europe, however, 2023 was significantly colder than 2022, resulting in higher energy demand for building heating. The greenhouse gas intensity – the amount of greenhouse gases emitted per square meter – of Aedifica's portfolio in 2023 was 26 kgCO₂/m², down 4% from 2022. Our ongoing efforts to understand the energy and GHG intensity of our portfolio are reflected in consistent high data coverage. We closely monitor 86% of the buildings' carbon emissions, resulting in robust reported KPIs. We will continuously work on expanding data coverage and quality in the coming years. Aedifica uses the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard guidelines to quantify and report on its greenhouse gas emissions.

**PORTFOLIO GHG INTENSITY (GHG-INT)
(IN kgCO₂/M² PER YEAR)**



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Net zero GHG pathway

In order to achieve climate neutrality, Aedifica is implementing a net zero greenhouse gas pathway addressing every aspect of our business activities. Each of these activities contributes to our goal of reaching net zero greenhouse gas emissions by 2050. This will be a challenging journey in which collaboration and knowledge sharing within the industry is essential. Aedifica is committed to accompanying its stakeholders on this journey.

As a property owner, Aedifica's main objective over the next decade is to reduce the net energy use intensity (nEUI) of its portfolio:

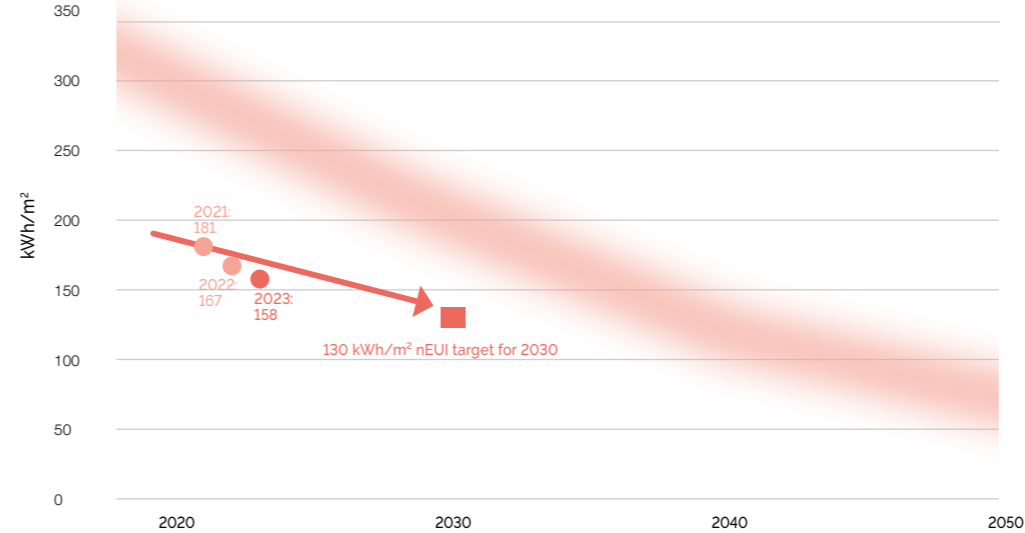
- by upgrading buildings to reduce gross energy demand;
- by generating renewable energy on site to reduce net energy demand from the energy grid.

An excessive use of renewable energy sources can potentially slow down the process of decarbonisation and thus focusing on the net energy demand is the first objective, moreover, efficiency measures result in cost savings to tenants by lowering energy bills. Purchasing green energy to meet the remaining net energy demand will have an additional positive impact on decarbonisation.

The science-based Carbon Risk Real Estate Monitor (CRREM) serves as a tool and benchmark in the annual evaluation of building performance and as a guide for portfolio development in the various countries where Aedifica operates. CRREM collaborates with the Science Based Targets initiative (SBTi) to provide fully aligned 1.5°C decarbonisation pathways for the real estate sector. Our cooperation with CRREM underscores our commitment to sustainability and responsible portfolio development.

An interim target was set for 2030 to reduce the nEUI for the entire Aedifica portfolio to an average of 130 kWh/m², while targets were also set for the Executive Committee and country managers. The targets and measurements were made in accordance with CRREM definitions.

PATHWAY TO NET ZERO GHG EMISSIONS IN THE EUROPEAN HEALTHCARE SECTOR ¹



Business activities	Actions to be taken this decade
Development	<ul style="list-style-type: none"> • Performing life cycle assessments • Implementing sustainable development guidelines • Introducing a building passport to measure embodied carbon
Acquisitions and divestments	<ul style="list-style-type: none"> • Performing ESG assessments for acquisitions • Using CRREM-based pathways
Standing investments	<ul style="list-style-type: none"> • Rolling out a building assessment tool • Benchmarking performance • Setting country and asset level targets • Green investments
Collaborate with operators	<ul style="list-style-type: none"> • Rolling out green lease contracts and educating operators • Organising Operator Days • Implementing smart meters
Management operations	<ul style="list-style-type: none"> • Monitoring and off-setting carbon impact • Educating employees • Updating green travel policies

The net energy use intensity (nEUI) decreased by 5% from 167 kWh/m² in 2022 to 158 kWh/m² in 2023, weighted on the Gross Internal Area (GIA). As per CRREM, the gross internal area is used to avoid distorting the indicator with non-heated surfaces such as indoor parking.

Lack of standardisation in measurement codes can have a major impact on the calculation of this KPI: based on an alternative definition using the Gross Floor Area (GFA) or Gross External Area (GEA), our 2023 net energy use intensity would decrease to 148 kWh/m².

158 kWh/m²
Aedifica actual 2023²

130 kWh/m²
nEUI target for 2030

Energy data coverage evolution³

86%
2023

83%
2022

83%
2021

70%
2020

43%
2019

40%
2018

1. The bandwidth shows the combined pathways committed by the different governments for the healthcare sector in their countries (the eight countries where Aedifica operates) as part of the Paris Agreement, expressed in net energy use intensity (kWh/m²).
2. Based on 86% of the portfolio and expressed per m² of internal area.
3. Expressed as a percentage of the square meters of reporting buildings relative to the total square meters of buildings in Aedifica's portfolio for the year under review.

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Building assessment framework

Aedifica has developed a building assessment framework that provides our technical property management team with a structure to monitor the quality of each building. Although Aedifica is not directly involved in the operation of our care homes, we have an impact on how infrastructure is designed, built and maintained in accordance with evolving regulations and current construction techniques. The building assessment framework is based on three pillars: proper monitoring of the overall maintenance condition, the energy consumption and sustainability character of our buildings and their compliance with all applicable regulations.

The sustainability pillar of the building assessment framework provides local Aedifica teams with a roadmap for minimising the environmental impact of their respective portfolio. This framework defines technical requirements for energy efficiency, environmental aspects (e.g., measures to reduce water consumption and improve biodiversity), health criteria (e.g., ventilation rates for air quality) and quality of life criteria for residents (e.g., accessibility) for future development projects. Our development projects in the Netherlands generally already meet most of these criteria, as the Dutch version of our sustainable development framework is similar to the GPR standard.

Moreover, as part of the building assessment, we also carry out a review of 42 risk items. For each development, acquisition and standing investment, we assess a spectrum of potential risks, including loss of general use of the building, flood risk, stability risk, fire risk, explosion risk, environmental impact, energy/sustainability certification and health and safety issues.

Building assessment framework



Maintenance

- Detailed desktop and on-site condition assessments according to the principles of the NEN2767 standard.
- On-site visits conducted by our operations team or independent third parties.
- Uniform approach across the countries where Aedifica operates.
- Follow-up actions with operators.

Sustainability

- Energy data collection and validation on annual basis.
- Evaluating the progress of the net zero GHG pathway using the science based CRREM tool.
- Assessing climate change risk adaptation.
- Implementing sustainable development guidelines per country and benchmarking assets.
- Energy labels and energy audits provide input for measures needed to improve energy efficiency (including on-site renewable energy generation) as well as input for the CRREM pathways per asset.

Compliance

- Legislation and risk framework – a standardised matrix (adapted to local and regional legislation and regulations) to check a building for compliance. This ranges from building permits and elevator certificates to flood risk assessments.
- Ensuring structural and facility compliance to guarantee the health and safety of residents and employees by monitoring and supporting operators in their responsibilities for the technical management of buildings.

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Monitoring consumption data

Thanks to the awareness we have created among our operators, we were able to achieve 86% data coverage for our portfolio's energy consumption. Coverage for water consumption has increased to 81% for 2023. This means that we have currently reached our goal of achieving a coverage of at least 80% for both energy and water consumption by 2025.

During 2023, we continued to work on the implementation of an Energy Management System (EMS) to further automate data collection for energy consumption and GHG emission data and to ensure proper insight into the quality of data sources. This EMS system supports on the one hand the data verification and thus ensures that the reported numbers are more robust, and on the other hand, the tool facilitates communication with our stakeholders about the performance of the portfolio. We will continuously work on expanding data coverage and quality.

By collecting, validating and verifying operational data, we are improving our understanding of our buildings' footprint. This is an important step in engaging with our operators so that we are better equipped to jointly develop plans for net zero emission at the asset level. As a building owner, we collect consumption data over a one-year reference period to benchmark our buildings and provide feedback and recommendations to our tenants.

Energy consumption

In 2023, we measured the energy consumption of 532 assets, which consumed a total of 274,541 MWh of energy. On a like-for-like basis, 2023 electricity consumption decreased by 1%

compared to 2022 and the share of green electricity increased to 23% from 15% in 2022. Our continued efforts in implementing management systems as part of our new labelling strategy will continue to positively impact these numbers. Ongoing energy-saving projects will encourage operators to further decrease energy consumed and expand renewable energy installations on our properties, thereby increasing the use of renewable energy sources.

In 2023, 189 assets used district heating instead of using a single production unit. The advantage of using district heating is that the energy needed for the community is produced on a larger scale and in this way efficiency gains can be made. 351 of our assets use fuel to heat the property, to provide hot water, and cook. Compared to 2022, on a like-for-like basis comparison, fuel consumption decreased by 4%.

The site net energy use intensity of a building represents the amount of energy consumed from the energy grid (in kWh) per square meter and includes all uses of energy in our buildings from the lighting, heating and cooling installations, including the plug loads from kitchens and laundry rooms, net of any renewable energy generated onsite (e.g. through solar panels). The average net energy intensity of our portfolio decreased by 5% from 167 kWh/m² in 2022 to 158 kWh/m² in 2023. This decrease can be attributed in part to our energy efficiency measures, but is also due to less directly measurable effects ranging from the increasing awareness among our tenants to fluctuations in the average annual outdoor temperatures. In the Western Europe, 2023 was a slightly warmer year than 2022, resulting in lower energy demand for building heating. In Northern Europe, however, 2023 was significantly colder than 2022, resulting in higher energy demand for building heating.

Renewable energy

As we collaborate with our operators to reduce gross energy demand of our assets, it is equally important that the remaining energy consumed is procured from renewable sources, either through on-site generation of green energy contract. We encourage our operators to follow our lead and take steps to reduce electricity consumption and switch to green power contracts, as this would significantly reduce the indirect greenhouse gas emissions of our portfolio. The share of green electricity within our portfolio's total electricity consumption increased from 14% in 2022 to 21% in 2023.

With the intention of reducing direct emissions for our portfolio, we are increasingly investing in renewable technologies to meet our buildings' heating demand. To this end, 104 of our assets were using heat pumps as their main production unit. On specific sites, alternative systems such as biomass, for example, are being examined.

Water performance

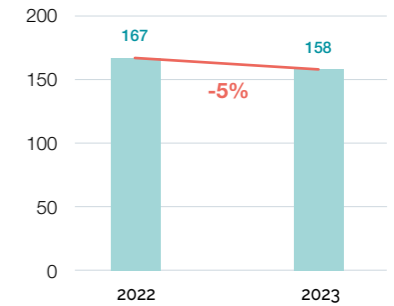
The primary source of water supply for our assets is municipal water. We monitor 81% of water use in our portfolio, totalling 1,282 megalitres in 2023. Like-for-Like water intensity – indicating the amount of water used per square meter – increased slightly by 2% compared to 2022. We continue our efforts to raise awareness of efficient water consumption among our tenants.

Waste performance

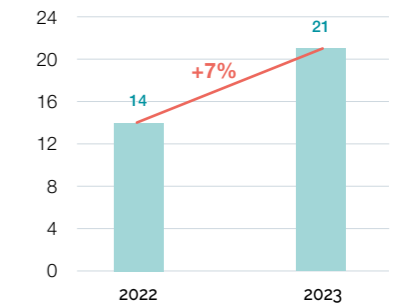
For waste management in our portfolio, we strive to maintain complete and consistent data through ongoing dialogue with our operators. In 2023, we collected waste data for 20% of our portfolio, totalling 3,071 tonnes.

86%
energy consumption
data coverage

NET ENERGY USE INTENSITY (IN KWH/M²)



SHARE OF GREEN ELECTRICITY (IN %)



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Improving building certificates

To properly assess the intrinsic energy performance of the assets in our portfolio, we continuously collect information from our operators and benchmark their relative environmental performance. For this purpose, we compare actual energy consumption with the energy levels stated in the applicable EPC¹ standard.

EPCs were first introduced as part of the EU Energy Performance of Buildings Directive and will continue to play an important role in the future as part of EU Taxonomy regulations. EPCs give us an independent picture of a building's energy efficiency by documenting not only a label, but also an estimate of its energy intensity. Buildings with an EPC of level C or better are considered compliant with the country's standards/ambitions.

Since we started identifying the existing certificates in our portfolio in 2020, we have been able to compile a comprehensive overview. We increased the EPC coverage of the entire portfolio from 76% in 2022 to 90% in 2023 (+18%).

Building on the insights from our EPC overview, we have developed a clear roadmap to structurally improve the energy efficiency of the portfolio:

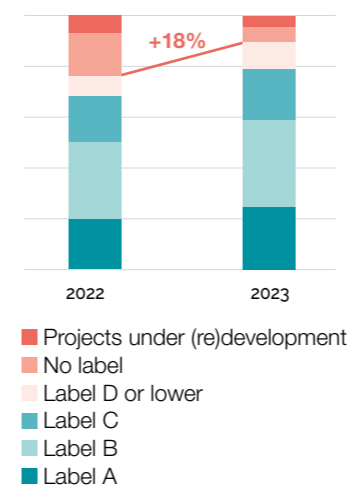
- For new developments, the sustainable development framework will help achieve our energy intensity targets.
- Based on the building assessment framework for existing assets, renovation plans will be explored with the operators.
- Funding through sustainable financial instruments will facilitate investments in sustainable new construction projects or specific sustainability projects in the existing portfolio.
- Energy inefficient buildings may be considered for asset rotation when renovation is not feasible.

1. Energy Performance Certificate. EPCs provide an independent assessment of a building's energy efficiency by documenting not only a label but also an estimate of its energy intensity. As the EPC scale used to classify buildings in Belgium differs by region and building type, and to improve comparability within the portfolio, the energy intensity for Belgian buildings is being re-mapped to the 'EPC Public Buildings' scale. Note that the 'EPC Public Buildings' category is currently being phased out and replaced by 'EPC Non-Residential Buildings'.

2. EPC coverage and EPC breakdown by categories have been subject to a 'limited assurance' review by EY Bedrijfsrevisoren BV (see Aedifica's 2023 Annual Report page 221).

90%
EPC coverage

BREAKDOWN OF EPC LEVELS²
(% OF TOTAL M² OF PORTFOLIO)



Cert-Tot	Floor area (m ²)	Floor area (%)	Asset value (€ million)
Label A	546,000	25%	1,329
Label B	740,000	34%	2,118
Label C	445,000	20%	1,155
Label D or lower	245,000	11%	565
No label	128,000	6%	329
Projects under (re)development	86,000	4%	93

Breakdown of EPC levels ² (% of total m ² of portfolio)	2022	2023
Label A	20%	25%
Label B	30%	34%
Label C	18%	20%
Label D or lower	8%	11%
No label	17%	6%
Projects under (re)development	7%	4%

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Corporate performance

In 2023, we continued to monitor the carbon footprint of our operations. Compared to our real estate portfolio, carbon emissions of our organisation are relatively limited. However, we take action at every level where we leave a carbon footprint. In 2022, we started implementing a net zero carbon pathway to also minimise the impact of our administrative activities. This includes procuring energy from renewable sources, electrifying the company's car park and educating all employees about their carbon impact, and offsetting our remaining carbon emissions.

Reducing our carbon impact

In 2023, we emitted approx. 452 tCO₂e, or 3.6 tCO₂e per FTE. This represents a 72% increase in absolute numbers compared to 2019 (263 tCO₂e), our benchmark year. This increase in absolute numbers can be explained by the growth of the company, more than doubling the workforce compared to 2019. Carbon intensity per FTE decreased by -20% compared to 2019. As a reminder: the years 2020 and 2021 were heavily impacted by the Covid-19 pandemic, this resulted in an important decrease of emissions related to company cars, business travel and commuting. In 2023 these categories increased again, but overall emissions per FTE are still well below 2019 levels, reflecting our efforts in reducing our carbon impact. All electricity consumed at our headquarters is generated from renewable energy sources. Primary sources of GHG emissions are related to our transport; company cars accounted for 60% and other business travel 21%.

At our headquarters, we developed a comprehensive mobility plan, understanding that this is an important tool to provide our employees with

a better work-life balance and increase their job satisfaction. As part of this plan, our employees were offered the opportunity to work from home occasionally and are incentivised to use public transportation or bicycles for their daily commute in the form of a bicycle allowance and full reimbursements for train tickets. With the help of a new car policy, the greening of our company car fleet has continued.

Climate neutral corporate carbon footprint

In addition to the various initiatives to reduce our emissions, Aedifica has chosen to voluntarily offset its current corporate carbon footprint. With the help of an external partner, the consistency of the collected data as well as the reported emissions were subject to a 'limited assurance' review.

In 2023, carbon emissions for the total corporate carbon footprint of our organisation were offset by supporting two global certified climate projects:

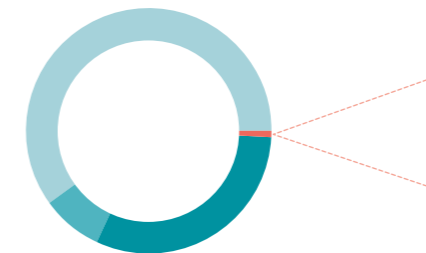
- **KIKONDA FOREST RESERVE:** The project covers 120 km² of forest in the heart of East Africa. Over one million trees (muses, pine, and eucalyptus) are planted and managed in an advanced agroforestry scheme. 20% of the land is earmarked for conservation, with many wetlands along riverbeds being protected. Besides this core activity, great efforts are undertaken to support local schools, fight illiteracy, qualify locals and restore ecosystems.
- **TIIPAALGA COOKSTOVES:** Many regions in Burkina Faso are suffering from desertification, soil degradation and increasingly frequent droughts. The high demand of firewood leads the region into more severe forms of

desertification. This project promotes the distribution and use of the mud-made efficient wood stove 'F3PA' (Foyer Trois Pierres Améliorés) in the province of Kourwéogo, located in the region Plateau Central in the centre of Burkina Faso. It replaces the traditional stove while respecting the local three stone cooking culture as these three stones are integrated into the design.

-20%

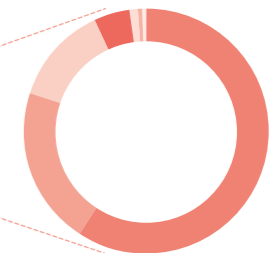
Reduction in carbon intensity per employee compared to 2019

2023 REPORTED GHG EMISSIONS (%)



- 1% Organisation: 452 tCO₂e
- 99% Portfolio (86% coverage)
- 31% Electricity: 14,974 tCO₂e
- 8% District heating: 3,663 tCO₂e
- 60% Fuels: 28,631 tCO₂e

AEDIFICA'S TOTAL tCO₂e CORPORATE EMISSIONS PER CATEGORY



- 60% Company cars
- 21% Business travel
- 13% Commuting and homeworking
- 5% Energy
- 1% Waste
- < 1% Refrigerant losses
- < 1% Purchased goods and services

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Environmental performance

Aedifica total portfolio (scope 3 downstream)¹

			Absolute				Like-for-Like			
			2022	2023	Difference 2023 vs 2022	Difference (%)	2022	2023	Difference 2023 vs 2022	Difference (%)
Elec- Abs & LfL	Total annual consumption	kWh per year	76,930,266	91,187,646	14,257,380	19%	71,836,279	70,830,747	-1,005,532	-1%
	% coverage	%	86%	90%	3%		84%	84%		
	Share of green electricity (purchased and/or produced)	%	14%	21%	7%		15%	23%	8%	
DH&C- Abs & LfL	Total annual consumption	kWh per year	21,523,207	32,494,197	10,970,990	51%	19,504,564	19,701,099	196,535	1%
	% coverage	%	84%	77%	-7%		63%	63%		
Fuels- Abs & LfL	Total annual consumption	kWh per year	142,457,440	150,859,082	8,401,642	6%	130,609,705	125,365,465	-5,244,239	-4%
	% coverage	%	85%	91%	6%		78%	78%		
	Energy Use Intensity per sqm GIA	kWh/m ² per year (GIA)	169	160	-8.9	-5%	170	166	-3.5	-2%
Energy-Int	Site net Energy Use Intensity per sqm GIA (accounting for onsite renewable energy generation)	kWh/m² per year (GIA)	167	158	-8.4	-5%	168	165	-2.6	-2%
	Energy Use Intensity per sqm GEA	kWh/m ² per year (GEA)	158	150	-8.3	-5%	159	156	-3.2	-2%
	Site net Energy Use Intensity per sqm GEA (accounting for onsite renewable energy generation)	kWh/m² per year (GEA)	156	148	-7.9	-5%	157	154	-2.5	-2%
	% coverage	%	83%	86%	3%					

1. 0% of extrapolation done to the data.

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			Absolute				Like-for-Like			
			2022	2023	Difference 2023 vs 2022	Difference (%)	2022	2023	Difference 2023 vs 2022	Difference (%)
	Total greenhouse gases emissions (market based direct & indirect)¹	total tCO₂e per year	41,708	47,268	5,561	13%	40,719	41,100	382	1%
	Total greenhouse gases emissions (location based direct & indirect)²	total tCO₂e per year	47,818	51,341	3,523	7%	43,089	45,173	2,084	5%
GHG-Dir- Abs & LfL ³	Direct	tCO ₂ e per year	26,857	28,631	1,774	7%	24,922	23,833	-1,089	-4%
	% coverage	%	85%	91%	6%		78%	78%		
GHG-Indir- Abs & LFL ³	Indirect (market based)	tCO ₂ e per year	14,851	18,637	3,786	25%	15,796	17,267	1,471	9%
	Indirect (location based)	tCO ₂ e per year	20,961	22,710	1,748	8%	18,167	21,340	3,173	17%
GHG-Int	Total CO ₂ intensity (market based)	kgCO ₂ /m ² per year	27	26	-1.1	-4%	27	20	-6.8	-26%
	Total CO ₂ intensity (location based)	kgCO ₂ /m ² per year	31	28	-2.9	-9%	30	29	-0.9	-3%
Water- Abs & LFL	Total annual consumption of water	total m ³ per year	1,031,195	1,281,569	250,374	24%	992,195	1,029,634	37,438	4%
	% coverage	%	80%	81%	1%		74%	74%		
Water-Int	Total water intensity	m ³ per m ²	5.5	5.8	0.3	5%	5.5	5.6	0.1	2%
	% coverage	%	80%	81%	1%		74%	74%		
Waste Abs & LFL	Total waste production	Total ton of waste per year	3,370	3,071	-299	-9%	2,894	2,749	-145	-5%
	% coverage	%	22%	20%	-2%		21%	21%	0%	
	Burning without energy recovery		4	3			4	3		
	Hazardous waste	Total ton of waste per year	4	3	-1	-14%	4	3	-1	-14%
	% of total	%	4%	4%			3%	3%		
	Burning with energy recovery		3,041	2,517	-524	-17%	2,572	2,274	-298	-12%
	Residual waste	Total ton of waste per year	3,041	2,517			2,572	2,274		
	% of total	%	90%	82%			89%	83%		
	Recycling waste		326	551	226	69%	318	472	153	48%
	Paper, glass, PMD waste	Total ton of waste per year	326	551			318	472		
	% of total	%	10%	18%			11%	17%		

1. The market-based method reflects emissions from (green) electricity purposefully procured for that asset.

2. The location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using grid-average emission factors specific to our countries).

3. Upstream emissions from fuel, district heating & electricity are not included as all reported data is tenant based and only scope 1 & 2 should be accounted for in line with GHG Protocol & EPRA guidelines

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Aedifica corporate footprint

			Absolute / Like-for-Like				%	Per FTE				Difference 2023 vs 2019	Difference (%)
			2019	2021	2022	2023		2019	2021	2022	2023		
Corporate greenhouse gas emissions													
	Average number of FTE's throughout the reporting period	FTE	59.00	104.20	123.90	127.00							
	Total office space	m ²	1,528	2,130	2,442	2,486							
	Total corporate greenhouse gas emissions and intensity	tCO₂e per year	263	296	387	452	100%	4.5	2.8	3.1	3.6	-0.9	-20%
	Scope 1 and 2 emissions		157	170	232	238	53%	2.7	1.6	1.9	1.9	-0.8	-30%
GHG-Dir- Abs & LfL	Direct	tCO₂e per year											
	Scope 1		155	158	212	225	50%	2.6	1.5	1.7	1.8	-0.9	-33%
	Natural Gas		11	14	10	10	2%	0.2	0.1	0.1	0.1		
	Refrigerants		-	-	-	2	0%	-	-	-	0.0		
	Company cars		144	144	202	213	47%	2.4	1.4	1.6	1.7		
GHG-Indir- Abs & LfL	Indirect (location based)	tCO₂e per year											
	Scope 2		2	12	20	13	3%	0.0	0.1	0.2	0.1	0.1	167%
	Electricity		2	7	13	8	2%	0.0	0.1	0.1	0.1		
	District heating		-	5	7	5	1%	-	0.0	0.1	0.0		
	Scope 3 (upstream)		106	126	156	214	47%	1.8	1.2	1.3	1.7	-0.1	-6%
	Commuting and Homeworking		16	8	33	58	13%	0.3	0.1	0.3	0.5		
	Business travels		40	70	60	95	21%	0.7	0.7	0.5	0.7		
	Waste		1	1	6	2	1%	0.0	0.0	0.0	0.0		
	Paper		2	0	0	1	0%	0.0	0.0	0.0	0.0		
	Upstream emissions from scope 1&2		47	47	56	58	13%	0.8	0.5	0.5	0.5		
GHG-Int	Total CO₂ intensity	kgCO₂/m² per year	172	139	159	182							
Waste Abs & LfL	Total weight of waste	Total ton of waste per year	8	7	10	12		0.13	0.07	0.07	0.09	-0.04	-32%

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			Absolute / Like-for-Like			
			2019	2021	2022	2023
Total annual energy consumption of offices						
	Total office space	m ²	1,528	2,130	2,442	2,486
Elec- Abs & LfL	Total annual consumption	kWh per year	88,391	112,655	92,931	109,085
DH&C- Abs & LfL	Total annual consumption	kWh per year	NA	48,850	82,880	70,527
Fuels- Abs & LfL	Total annual consumption	kWh per year	58,478	75,512	51,765	54,813
Energy-Int	Total energy intensity office spaces	kWh/m² per year	96.11	111.29	93.18	94.31

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Reporting parameters

Aedifica's non-financial reporting is based on the EPRA sBPR guidelines and is in accordance with the Global Reporting Initiative's (GRI) standard: Core level. Consideration has been given to the GRI's industry-specific supplement for the construction and real estate sector.

Organisational boundaries

Aedifica limits its non-financial reporting to health-care real estate properties owned by the Group in accordance with the principles of the Greenhouse Gas Protocol. Within this scope, all owned properties are considered except for properties owned by our former entity Immobe NV/SA, which includes only apartment buildings. This branch has been excluded from the Group level consolidation since March 2019. Corporate data covers our daily activities at our leased administrative headquarters in Brussels.

Data collection

To assess the sustainable performance figures of Aedifica's portfolio, consumption data is collected in a systematic dialogue with our operators. In order to establish our carbon footprint and monitor the impact of the efforts of landlords and operators combined, it is important to have frequent access to reliable data. This can be achieved in a number of ways; either by directly receiving this from the utility companies based on their digital meters, from an intermediate company who is working with the utility companies, by installing additional (sub) meters of our own or by receiving them directly from the operators.

Coverage

As part of our roadmap, Aedifica aims to further improve data coverage and quality over the next few years. We strive to increase the coverage of our report every year. Waste production data are not actively monitored by our operators, which makes it hard to provide sound information. In the coming years, we will increase awareness on this subject and report on these data as well.

Boundaries - reporting on landlord and tenant consumption

All data on our portfolio's energy consumption were obtained via the operators' energy management system or energy accounting system.

Normalisation

Intensity ratios were measured by using the building's total floor area as a denominator.

GHG calculation

In line with international ambitions and climate agreements, Aedifica, in collaboration with an external partner, calculated the climate impact of its corporate activities and 86% of its total portfolio, a significant improvement compared to the 43% data coverage of 2019. For this reason, the absolute data consumption (portfolio) increased significantly in the last two years and cannot be compared in absolute terms.

We calculate our emissions in line with the Greenhouse Gas (GHG) Protocol Corporate Accounting and Reporting Standard by considering the following emission factors from the 'UK Department for Business, Energy & Industrial Strategy - Green-house gas reporting' and the 'International Energy Agency':

- For corporate footprint, the emissions from company cars have also been considered and calculated using the total fuel consumption (in litres) of the company cars fleet. Different carbon conversion factors are applied to each fuel type.
- For the CO₂ neutrality scope of Aedifica's corporate footprint, the following GHG emissions sources have been considered: natural gas consumption, electricity consumption, fuel consumed by the company cars, but also home-work commuting, business travel, corporate paper purchasing and waste generated. For the carbon impact of electricity consumption, we have considered the fact that the contract is a 'green' electricity contract, consistent with a 'market-based approach'.

The location-based method reflects the average emissions intensity of grids on which energy consumption occurs (using grid-average emission factors specific to our countries). The market-based method reflects emissions from (green) electricity purposefully procured for that asset. Both approaches are reported for portfolio-related emissions.

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Emissions factors

Location based emission factor electricity

	Unit	2021	2022	2023	Source
BE	kgCO ₂ e/kWh	0.1610	0.1650	0.1360	EIA
FI	kgCO ₂ e/kWh	0.0733	0.0729	0.0794	EIA
DE	kgCO ₂ e/kWh	0.3191	0.3126	0.3490	EIA
NL	kgCO ₂ e/kWh	0.3069	0.3028	0.3125	EIA
UK	kgCO ₂ e/kWh	0.1919	0.1953	0.2063	EIA
SE	kgCO ₂ e/kWh	0.0212	0.0104	0.0114	EIA
IE	kgCO ₂ e/kWh	-	0.2669	0.3168	EIA

Emission factor for district heating

	Unit	2021	2022	2023	Source
FI	kgCO ₂ e/kWh	0.1073	0.1014	0.0816	Deducted from fuel mix based on emission factors from BEIS; Swedish EPA, IEA
DE	kgCO ₂ e/kWh	0.3040	0.2627	0.2011	
NL	kgCO ₂ e/kWh	0.2823	0.0974	0.0789	Green Deal, NL 2023
UK	kgCO ₂ e/kWh	0.1975	0.2040	0.1797	BEIS
SE	kgCO ₂ e/kWh	0.0347	0.0540	0.0458	

Emission factor for fuel

	Unit	2021	2022	2023	Source
Gas	kgCO ₂ e/kWh	0.1850	0.1850	0.1850	B.C. 8.8
Gas & DH	kgCO ₂ e/kWh	0.1850	0.1850	0.1850	B.C. 8.8
Other - gas	kgCO ₂ e/kWh	0.1850	0.1850	0.1850	B.C. 8.8
Heating oil	kgCO ₂ e/kWh	0.2486	0.2660	0.2660	B.C. 8.8
Mix - Heating oil	kgCO ₂ e/kWh	0.2486	0.2660	0.2660	B.C. 8.8
Other - Heating oil	kgCO ₂ e/kWh	0.2486	0.2660	0.2660	B.C. 8.8
Other - Wood P	kgCO ₂ e/kWh	0.0000	0.0105	0.0107	BEIS 2023
Other - 50% wood P - 50% gas	kgCO ₂ e/kWh	0.0925	0.0978	0.0979	
Mix	kgCO ₂ e/kWh	0.1850	0.1850	0.1850	
Other	kgCO ₂ e/kWh	0.1850	0.1850	0.1850	

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Brussels, on 31st May 2024



ENVIRONMENTAL VERIFICATION STATEMENT – LIMITED ASSURANCE

Limited assurance

CO2logic SA, a Belgian environmental leading consulting company, has been contracted by Aedifica for the independent third-party verification of EPRA environmental indicators as provided in the company annual report to a limited level of assurance. Our assurance does not extend to information in respect of earlier periods or to any other information included in the Report.

Scope & quality control

This verification exercise has been performed to the ISO 14064-3 standard regarding direct and indirect carbon dioxide equivalent emissions (CO₂e).

CO2logic has performed a verification procedure on the following 2022 key performance data:

- Coverage calculation related to the reported portfolio and the like-for-like (LfL) portfolio (%)
- Electricity consumption related to the absolute and the like-for-like (LfL) reporting scope (kWh)
- Natural gas & Heating oil consumption related to the absolute and the like-for-like (LfL) reporting scope (kWh)
- District Heating & Cooling consumption related to the absolute and the like-for-like (LfL) reporting scope (kWh)
- Water consumption related to the absolute and the like-for-like (LfL) reporting scope (m³)
- Waste production by disposal routes related to the absolute and the like-for-like (LfL) reporting scope (tons)
- Building energy intensity related to the absolute and the like-for-like (LfL) reporting scope (kWh/m²)
- Water intensity related to the absolute and the like-for-like (LfL) reporting scope (m³/m²)
- Direct greenhouse gases related to the absolute and the like-for-like (LfL) reporting scope (tCO₂e)
- Indirect greenhouse gases related to the absolute and the like-for-like (LfL) reporting scope (tCO₂e)
- Greenhouse gas intensity related to the absolute and the like-for-like (LfL) reporting scope (tCO₂e/m²)

In this verification exercise, CO2logic assignment has been focused on:

- performing consistency checks and variations between 2021 and 2023 related to the energy, greenhouse gases, waste and water data annually collected by Aedifica for own offices (Aedifica Headquarters, Germany, The Netherlands, Sweden, United Kingdom, Finland & Ireland) as well as for Aedifica portfolio in scope for FY2023.
- verifying the consolidation process and results of the data collected by Aedifica
- verifying that the calculation related to the greenhouse gases performance measures have been correctly performed, with a correct split between direct and indirect greenhouse gas emissions and the use of an accurate emission factors database

Final reporting scope for energy, greenhouse gases emissions, water and waste has been validated together with CO2logic. All significant variations and errors identified during the verification process have been duly explained and corrected where applicable.

Our conclusion

Based on the scope of the data and information provided by Aedifica and the work CO2logic performed, nothing has appeared CO2logic to believe that that causes us to believe that the key performance data within your CSR report as of and for the year ended 31 December 2022 has not been prepared, in all material respects, in accordance with the EPRA Sustainability Best Practices Recommendations Guidelines – Version 3, September 2017.

CONTACT CO2logic: Pieter Flamand, Managing consultant – Real Estate
+32 494 86 69 38 - pieter@co2logic.com

Credible Climate Action - www.co2logic.com

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The EPRA ('European Public Real Estate Association') is the voice of Europe's publicly traded real estate sector and the most widely used global benchmark for listed real estate. The Aedifica share has been included in the 'FTSE EPRA/NAREIT Developed Europe Index' since March 2013.

As at 31 December 2023, Aedifica was included in the EPRA Europe index with a weighting of approx. 1.5% and in the EPRA Belgium index with a weighting of approx. 18.2%.

In September 2023, Aedifica received a 9th consecutive 'EPRA BPR Gold Award' for its Annual Financial Report (financial year 2022), thus remaining in the leading group of European companies evaluated by EPRA.

Sustainability – social indicators		Page
Diversity-Emp	Employee gender diversity	AR23 p56
Diversity-Pay	Gender pay ratio	AR23 p56
Emp-Training	Employee training and development	AR23 p57
Emp-Dev	Employee performance analysis	AR23 p57
Emp-Turnover	Employee turnover	AR23 p56
Emp-New hires	Employee new hires	AR23 p56
H&S-Emp	Employee health and safety	AR23 p58
H&S-Asset	Asset health and safety assessments	not applicable
H&S-Comp	Asset health and safety compliance	not applicable
Comty-Eng	Community engagement, impact assessments and development programmes	AR23 p51
Gov-Board	Composition of the highest governance body	AR23 p84 & following Corporate Governance Charter p7
Gov-Selec	Process for nominating and selecting the highest governance body	AR23 p84 & following Corporate Governance Charter p8
Gov-Col	Process for managing conflicts of interest	AR23 p104 & following Corporate Governance Charter p18 & following

Sustainability – environmental indicators		Page
Elec-Abs	Total electricity consumption	EDR23 p11
Elec-LfL	Like-for-like total electricity consumption	EDR23 p11
DH&C-Abs	Total district heating & cooling consumption	EDR23 p11
DH&C-LfL	Like-for-like total district heating & cooling consumption	EDR23 p11
Fuels-Abs	Total fuel consumption	EDR23 p11
Fuels-LfL	Like-for-like total fuel consumption	EDR23 p11
Energy-Int	Building energy intensity	EDR23 p11
GHG-Dir-Abs	Total direct greenhouse gas (GHG) emissions	EDR23 p12
GHG-Indir-Abs	Total indirect greenhouse gas (GHG) emissions	EDR23 p12
GHG-Dir-LfL	Like-for-like total direct greenhouse gas (GHG) emissions	EDR23 p12
GHG-Indir-LfL	Like-for-like total indirect greenhouse gas (GHG) emissions	EDR23 p12
GHG-Int	Greenhouse gas (GHG) intensity from building energy consumption	EDR23 p12
Water-Abs	Total water consumption	EDR23 p12
Water-LfL	Like-for-like total water consumption	EDR23 p12
Water-Int	Building water intensity	EDR23 p12
Waste-Abs	Total weight of waste by disposal route	EDR23 p12
Waste-LfL	Like-for-like total weight of waste by disposal route	EDR23 p12
Cert-Tot	Type and number of sustainably certified assets	EDR23 p9

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Aedifica reports according to the Global Reporting Initiative (GRI) standards.

The environmental indicators are included in the table below for the sake of completeness only and will be disclosed in the Environmental Data Report (EDR) to be published in June 2024.

Universal standards

GRI 102: General disclosures		Page	Comment
1. Organisational profile			
102-1	Name of the organisation		Aedifica
102-2	Activities, brands, products and services	AR p20-21	
102-3	Location of headquarters		Rue Belliard 40 (box 11), B-1040 Brussels
102-4	Location of operations	AR p15	
102-5	Ownership and legal form		Public Limited Liability Company – Public Regulated Real Estate Company under Belgian Law
102-6	Markets served	AR p35-37	
102-7	Scale of the organisation	AR p15, 54	
102-8	Information on employees and other workers	AR p54-58	
102-9	Supply chain	AR p46-48	
102-10	Significant changes to the organisation and its supply chain	AR p15-18, 35-37	
102-11	Precautionary principle or approach	AR p111-120	
102-12	External activities	AR p24-25, 48-52	
102-13	Membership of associations	AR p52	
2. Strategy			
102-14	Statement from senior decision-maker	AR p13-14	
102-15	Key impacts, risks and opportunities	AR p22, 112-120	
3. Ethics and integrity			
102-16	Values, principles, standards and norms of behavior	AR p60	
102-17	Mechanisms for advice and concerns about ethics	AR p60	
4. Governance			
102-18	Governance structure	AR p84	
102-21	Consulting stakeholders on economic, environmental and social topics	AR p22, 46-47, 91	

		Page	Comment
102-22	Composition of the highest governance body and its committees	AR p89-90, 92	EPRA: Gov-Board
102-23	Chair of the highest governance body	AR p89	
102-24	Nominating and selecting the highest governance body	AR p84 & following	EPRA: Gov-Select; Corporate Governance Charter p8
102-25	Conflicts of interest	AR p104-105	EPRA: Gov-Col
102-26	Role of highest governance body in setting purpose, values and strategy	AR p84	
102-28	Evaluating the highest governance body's performance	AR p95	
102-29	Identifying and managing economic, environmental and social impacts	AR p84-85, 91	
102-32	Highest governance body's role in sustainability reporting	AR p84-85, 91	
102-33	Communicating critical concerns	AR p60	
102-35	Remuneration policies	AR p96 & following	
102-36	Process for determining remuneration	AR p96 & following	
5. Stakeholder engagement			
102-40	List of stakeholder groups	AR p46-47	
102-41	Collective bargaining agreements		Belgian staff: Joint Committee 200: 65 out of 127 staff members (51%) benefit from this agreement
102-42	Identifying and selecting stakeholders	AR p46	
102-43	Approach to stakeholder engagement	AR p48 & following	
102-44	Key topics and concerns raised	AR p22, 48 & following	
6. Reporting practice			
102-45	Entities included in the consolidated financial statements	AR p163-166	
102-46	Defining report content and topic boundaries		EDR (June 2024)
102-47	List of material topics	AR p22	
102-48	Restatements of information		EDR (June 2024)
102-49	Changes in reporting	AR p22-24, 112	
102-50	Reporting period		01/01/2023 – 31/12/2023
102-51	Date of most recent report		4 April 2024
102-52	Reporting cycle		Annually
102-53	Contact point for questions regarding the report		ir@aedifica.eu
102-54	Claims of reporting in accordance with the GRI standards		This report has been prepared in accordance with the GRI standards: core option.
102-55	GRI Content Index	AR p237-238	
102-56	External Assurance	AR p212-222	

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Topic-specific standards

GRI 201: Economic performance		Page	Comment
201-1	Direct economic value generated and distributed	AR p16, 62-82	
201-2	Financial implications and other risks and opportunities due to climate change	AR p38, 117	
GRI 203: Indirect economic impacts			
203-1	Infrastructure investments and services supported	AR p15, 48-49, 51, 63-64	
GRI 205: Anti-corruption			
205-3	Confirmed incidents of corruption and actions taken		There were no confirmed incidents of corruption in 2023.
GRI 207: Tax			
207-1	Approach to tax	AR p119, 235	
GRI 302: Energy			
302-1	Energy consumption within the organisation	EDR23 p13	EPRA: Elec-Abs, Elec-LfL, DH&C-Abs, DH&C-LfL, Fuels-Abs, Fuels-LfL
302-2	Energy consumption outside of the organisation	EDR23 p11	
302-3	Energy intensity	EDR23 p11	
302-4	Reduction of energy consumption	EDR23 p11	
302-5	Reductions in energy requirements of products and services	EDR23 p11	
GRI 303: Water and effluents			
303-5	Water consumption	EDR23 p12	EPRA: Water-Abs, Water-LfL
GRI 305: Emissions			
305-1	Direct (scope 1) GHG emissions	EDR23 p12	EPRA: GHG-Dir-Abs, GHG-Dir-LfL
305-2	Energy indirect (scope 2) GHG emissions	EDR23 p12	EPRA: GHG-Indir-Abs, GHG-Indir-LfL
305-3	Other indirect (scope 3) GHG emissions	EDR23 p12	EPRA: GHG-Indir-Abs, GHG-Indir-LfL
305-4	GHG emissions intensity	EDR23 p12	EPRA: HGH-Int
305-5	Reduction of GHG emissions	EDR23 p12	
GRI 306: Waste			
306	Effluents and waste	EDR23 p12	
GRI 307: Environmental compliance			
307-1	Non-compliance with environmental laws and regulations		There were no cases of non-compliance in 2023.
GRI 401: Employment			
401-1	New employee hires and employee turnover	AR p56	EPRA: Emp-New hires, Emp-Turnover
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		Not relevant.
GRI 402: Labor/management relations			
402-1	Minimum notice periods regarding operational changes		Aedifica applies Belgian law on legal notice periods.

GRI 403: Occupational health & safety			
403-1	Occupational health and management system	AR p41, 58	
403-2	Hazard identification, risk assessment and incident investigation	AR p58	EPRA: H&S-Emp
403-6	Promotion of worker health	AR p58-59	
403-9	Work-related injuries	AR p58	EPRA: H&S-Emp
403-10	Work-related ill health	AR p58	
GRI 404: Training and education			
404-1	Average hours of training per year per employee	AR p57	EPRA: Emp-Training
404-2	Programmes for upgrading employee skills and transition assistance programmes	AR p57-58	
404-3	Percentage of employees receiving regular performance & career development reviews	AR p57	EPRA: Emp-Dev
GRI 405: Diversity and equal opportunity			
405-1	Diversity of governance bodies and employees	AR p56	EPRA: Diversity-Emp
405-2	Ratio of basic salary and remuneration of women to men	AR p56	EPRA: Diversity-Pay
GRI 406: Non-discrimination			
406-1	Incidents of discrimination and corrective actions taken		There were no cases of discrimination in 2023.
GRI 408: Child labor			
408-1	Operations and suppliers at significant risk for incidents of child labor		There were no operations or suppliers at significant risk for incidents of child labor.
GRI 409: Forced or compulsory labor			
409-1	Operations and suppliers at significant risk for forced or compulsory labor		There were no operations or suppliers at significant risk for forced or compulsory labor.
GRI 413: Local communities			
413-1	Operations with local community engagement, impact assessments and development programmes	AR p50-51	EPRA: Comty-Eng
GRI 418: Customer privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		There were no such complaints in 2023.
GRI 419: Socioeconomic compliance			
419-1	Non-compliance with laws and regulations in the social and economic area		There were no cases of non-compliance in 2023.

Sector-specific standards

CRE: Construction and real estate		Page	Comment
CRE 1	Building energy intensity	EDR23 p11	EPRA: Energy-Int
CRE 2	Building water intensity	EDR23 p12	EPRA: Water-Int
CRE 3	Greenhouse gas emissions intensity from buildings	EDR23 p12	EPRA: GHG-Int




For general information


please contact: info@aedifica.eu


For additional information

please contact:

- Raoul Thomassen - COO
- Ingrid Daerden - CFO
- Delphine Noirhomme - Investor Relations Manager

 [aedifica-reit](https://www.linkedin.com/company/aedifica-reit)

 [aedifica_reit](https://www.instagram.com/aedifica_reit)

 [@aedifica_reit](https://twitter.com/aedifica_reit)

Aedifica SA/NV

Belliardstraat 40 Rue Belliard
Brussels (Belgium)

tel +32 (0)2 626 07 70
fax +32 (0)2 626 07 71

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vastgoedvennootschap naar Belgisch recht
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BTW BE 0877 248 501 - R.P.R. Brussel
TVA BE 0877 248 501 - R.P.M. Brussels


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